



NORTH DAKOTA

2024

INDIVIDUAL INCOME TAX BOOKLET

FORM ND-EZ
FORM ND-1



tax.nd.gov
individualtax@nd.gov

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Taxpayer Bill of Rights

Obtain a copy of the
North Dakota Taxpayer Bill of
Rights from our website at
tax.nd.gov

If you need a form or document mentioned in this booklet, you may obtain it from our website at **tax.nd.gov**, or request it by phone, e-mail, fax, or letter—see the back cover of this booklet for phone numbers and addresses.

You might be eligible for a refund of local sales tax!

Most city and county local tax ordinances contain a local sales tax maximum, which varies among the local tax jurisdictions. If you pay local sales tax in excess of the jurisdiction's maximum amount, you may apply to the Office of State Tax Commissioner to obtain a refund of the excess local sales tax paid. For example, if you purchase \$4,000 of furniture in a city having a 1% sales tax and a local sales tax maximum of \$25, the retailer will collect \$200 in state sales tax (\$4,000 x 5%) and \$40 in local sales tax (\$4,000 x 1%) at the time of purchase. You may apply to the Office of State Tax Commissioner to obtain a refund of \$15, which is the excess of the \$40 local sales tax paid over the \$25 local sales tax maximum. Apply for a **Local Tax Refund** on our North Dakota Taxpayer Access Point (ND TAP) at **tax.nd.gov/LocalTaxRefund**.

Do you owe use tax?

If you purchased goods from a source outside North Dakota that you use or consume in North Dakota on which you did not pay North Dakota sales tax, you may have to pay state and local sales taxes to North Dakota. Technically, what you have to pay is called a "use tax." The use tax applies to the same goods that are subject to North Dakota's sales tax. The use tax applies whether you purchased the goods in person at an out-of-state location, or by mail, phone, or over the Internet.

If you purchased the goods in another state and did not pay any sales tax to that state, you must pay the full use tax to North Dakota. However, if you did pay the other state's sales tax but paid less than what you would have paid in North Dakota, you must pay use tax to North Dakota equal to the difference. If you purchased the goods in another country, you must pay the full use tax to North Dakota regardless of whether you paid any tax to that country on the purchase.

If you owe use tax to North Dakota, you must file a North Dakota use tax return using the **One Time Remittance Form**. You can obtain it from our website at **tax.nd.gov**, or you may call us at **701-328-1246**.

Privacy Act Notification. In compliance with the Privacy Act of 1974, disclosure of the individual's social security number on this form is required under N.D.C.C. §§ 57-01-15 and 57-38-31, and will be used for tax reporting, identification and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number may delay or prevent the processing of this form.

Ready to give **E-file** a chance?

North Dakota participates in the Internal Revenue Service's (IRS) Federal/State Modernized E-file program. This allows you to file and pay both your federal and North Dakota income tax return at the same time.

No matter what method you use to file - tax preparer, software you purchase, or one of the Free File options, here are a few things to know:

- **Direct Deposit** - Use direct deposit for a safe, secure method of receiving your refund.
- **Return Payments** - If you owe money, you can make or schedule a payment when you e-file your return, so you can reap the benefits of filing early while enjoying the flexibility of making the payment on a date of your choosing up to the due date of your return.
- **Amending a Return** - Taxpayers can amend certain returns electronically; check with your tax preparer or software vendor for availability.
- **Estimated Payments** - Taxpayers can schedule estimates when they e-file their return. This information must be included when you submit your return, and your account will be debited on the dates you specify.
- **Supporting Documents** - If you are able, attach PDF copies of supporting documentation (only those items not required to be entered into the program). Doing so may help us process your return without requesting additional information.

Do it yourself

- ▶ Check the list of do-it-yourself software on our website to see which vendor provides the product that meets your needs.
- ▶ Free File provides taxpayers the opportunity to file their state and federal tax returns electronically. Free File is a public-private partnership between the IRS, states, and many tax software industry leaders who provide services for free.
- ▶ Companies may charge a fee to file returns unless you meet the criteria set forth by each vendor to file for free.
- ▶ If you file only your federal return electronically, you will need to file your state return on paper. Don't forget to include a printed copy of your federal income tax return.

Did You Know?

93%

of North Dakota tax filers e-filed their taxes for the 2023 tax year!

Use North Dakota Taxpayer Access Point (NDTAP) to see if you are eligible to use Free File:

Go to

tax.nd.gov/tap

Under Individuals, select Individual Income Tax Electronic Filing Options.

ND TAP
TAXPAYER ACCESS POINT

The American Association of Retired Persons (**AARP**) Foundation and the **IRS** offers free tax preparation to help taxpayers with their basic individual income tax returns.

Go to our **website** for more information.

Changes affecting you and your income tax

Developments, updates, and items of interest relating to individual income tax

Income tax rate reduction

Effective beginning with tax year 2023, the existing five-bracket system for individuals, estates, and trusts was replaced with a three-bracket system, including a substantial first bracket with a 0% rate. Anyone making estimated payments should review the worksheet for Form ND-1ES to determine if the payments should be reduced or discontinued.

Filing requirements

North Dakota residents, part-year, and full year nonresidents who have a federal filing requirement and receive income sourced in North Dakota must file an income tax return with the Office of State Tax Commissioner.

Peace officer retirement benefits exclusion

Beginning with tax year 2023, an individual income tax deduction is provided for certain peace officer retirement benefits. An individual is eligible for the deduction if the individual has at least 20 years of combined service as a licensed peace officer that has been medically certified with a mental or physical disability resulting in the inability to perform their duties.

If you have provided documentation to verify your years of service to our office with last year's return, you do not need to provide this documentation again with your 2024 return.

For more information, refer to the Licensed Peace Officer Retirement Exclusion guideline found on our website: tax.nd.gov/guidelines.

Military pay exclusion

Beginning with tax year 2023, an individual income tax deduction is provided for all military pay. Report this exclusion on **Form ND-1, line 11**.

For more information, refer to the Military Service Members guideline found on our website: tax.nd.gov/guidelines.

Qualified endowment credit

To prevent delays in processing your return, complete Schedule ND-1QEC and attach a copy of the letter you receive from the organization upon receipt of your charitable contribution.

If your charitable contribution is to a qualified endowment fund by means of trustee-to-donee transfer of monies from an IRA under IRC § 408(d), to the extent these monies are the basis for the qualified endowment fund tax credit, that amount must be added back into North Dakota taxable income. See **Schedule ND-1QEC** for more information.

Nonprofit private school credit

To prevent delays in processing your return, complete Schedule ND-1PSC and attach a copy of the letter you received from the nonprofit private school that substantiates your contribution.

Reminders for claiming a credit:

- The credit is equal to 50% of the tax for each category of nonprofit private school contributed to, not to exceed \$2,500.
- If you do not have a tax liability, no credit needs to be calculated. There is no carryover provision.
- If the credit is coming from a Schedule K-1, Schedule ND-1PSC needs to be completed and filed with your return and filed with your return.
- Payments for tuition or to athletic boosters, PTO, or other groups do not qualify even if they benefit the school in some manner. See **Schedule ND-1PSC** for more information.

Nonresident Alien tax filing

Did you know that electronic filing options are available for nonresident alien income tax filing? Have your tax preparer file electronically for faster processing.

Changing your return

If you need to change your North Dakota return after you file it, you must file an amended return.

Reasons for amending your income tax return:

- You filed an amended federal income tax return that changed your Federal Adjusted Gross Income (AGI) and/or Federal Taxable Income (FTI).
- The IRS adjusted your federal return and issued correspondence showing changes to AGI and/or FTI.

See the instructions for how to prepare an amended return on page 8 of this booklet.

Online payment options

North Dakota offers a variety of online payment options for submitting an estimated tax payment, extension payment, or payment of a balance due on a return.

For convenience, security, and reassurance knowing the payment was timely received by our office, you are encouraged to pay online with a free electronic check or a debit or credit card using North Dakota Taxpayer Access Point (ND TAP). To pay online, go to: tax.nd.gov/payment.

Consent to obtain Form 1099-G electronically

Our office mails a paper Form 1099-G if there was an overpayment on the 2023 Form ND-EZ or Form ND-1 (last year's return), you itemized deductions on Federal Schedule A, and you have not previously consented to receive a Form 1099-G electronically.

If you have consented to receive Form 1099-G electronically, a paper 2024 Form 1099-G showing the overpayment amount will not be mailed to you. If this information is needed in order to complete your 2024 federal income tax return, it can be found on our website: tax.nd.gov/individual/form-1099-g using the **1099-G Lookup Tool**.

Choosing a tax return preparer

You are ultimately responsible for the accuracy of your tax return. Here are some tips to consider when selecting a tax return preparer:

- Choose a reputable tax professional. Do your research and ask a trusted family or friends for recommendations.
- Make sure your preparer provides a copy of your tax returns for your records.
- Select a preparer based on your needs. Some preparers are open seasonally and others are available year-round.

Stay informed

Individuals, businesses, or other interested persons may sign up to receive email notifications when a newsletter or other important information is issued by the Office of State Tax Commissioner. To sign up, go to tax.nd.gov and select "News Center" at the top of the page. Then select "Email Sign-Up".

General information for all filers

Steps to completing your return

Step Action

- 1** Determine if you have to file a return..... current page
- 2** Complete your federal return page 7
- 3** Determine which form to use page 6
Have you considered e-filing your return? page 1
- 4** Go to the applicable instructions—
If using Form ND-EZ page 9
If using Form ND-1 page 11
- 5** Assemble your completed return page 28
- 6** Read **"Before you file"** page 10 or 16
- 7** File your return on or before April 15, 2024—
Where to file page 7
Need an extension? page 7

Who must file a return

Full-year resident

If you were a full-year resident of North Dakota for the 2024 tax year and you are required to file a 2024 federal individual income tax return, you must file a 2024 North Dakota individual income tax return. This applies even if you worked outside North Dakota (including employment overseas) during the tax year or have income from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year or meet the statutory 7-month rule—see "Statutory 7-month rule" on this page.

Definition of resident—In these instructions, the term "resident" refers to an individual who is a legal resident of North Dakota. Legal residence (which is also called domicile) means the place that is your permanent home to which you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your legal residence. Legal residence is based on your intent and your actions.

Statutory 7-month rule—Even though you were not a resident of North Dakota for any part of the tax year—that is, you were a full-year nonresident—you must file as a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend in the aggregate more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained on a permanent or indefinite basis. This 7-month rule does not apply if you were (1) a part-year resident of North Dakota, (2) a full-year nonresident serving in the U.S. armed forces, or (3) a full-year resident of Montana or Minnesota covered by reciprocity.

Resident in U.S. armed forces—If you were a full-year resident of North Dakota serving in the U.S. armed forces during the 2024 tax year and you are required to file a 2024 federal individual income tax return, you must file a 2024 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2024.

Civilian spouse of U.S. armed

forces service member—If you are a civilian spouse of a U.S. armed forces service member, you must file a 2024 North Dakota individual income tax return if both of the following apply:

- You are required to file a 2024 federal individual income tax return.
- You were a full-year resident of North Dakota for the 2024 tax year. You are treated as a resident for this purpose if you elect under the federal Servicemembers Civil Relief Act to be a North Dakota resident for state tax purposes.

For more information, see the **Civilian Spouses of Military Service Members** income tax guideline.

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2024 tax year, you must file a 2024 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2024 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2024 tax year. (See the box on page 5 for what is included in gross income from North Dakota sources.)

You were a full-year nonresident if you were not a resident of North Dakota for any part of the tax year and do not meet the statutory 7-month rule—see "Statutory 7-month rule" on this page.

Nonresident in U.S. armed forces

—If you were a full-year nonresident of North Dakota serving in the U.S. armed forces during the 2024 tax year and you are required to file a 2024 federal individual income tax return, you must file a 2024 North Dakota individual income tax return as a full-year nonresident if you have gross income from North Dakota sources other than your military compensation.

Civilian spouse of U.S. armed forces service member—If you are a civilian spouse of a U.S. armed forces service member, you are not required to file a 2024 North Dakota individual income tax return if all of the following apply:

- Your service member spouse's permanent duty station is in North Dakota.
- Your only gross income from North Dakota sources was wages for work performed in North Dakota.
- You resided in North Dakota only because you wanted to live with your service member spouse.
- Both you and your service member spouse were full-year nonresidents of North Dakota for the 2024 tax year. You are treated as a nonresident for this purpose if you elect under the federal Servicemembers Civil Relief Act to be a resident of a state other than North Dakota for state tax purposes.

For more information, see the Civilian Spouses of Military Service Members income tax guideline.

Gross income from North Dakota sources for nonresidents only

For a nonresident, "gross income from North Dakota sources" includes the following:

- Compensation for services performed in North Dakota, such as wages, salaries, tips, commissions, and fees.
- Income from tangible property in North Dakota, such as rents, oil and gas royalties, and gain from the sale or exchange of the property.
- Income from a trade or business carried on in North Dakota, whether as a sole proprietorship, partnership, S corporation, or limited liability company treated like a partnership or S corporation.
- Income from an estate or trust, but only to the extent the income is derived from tangible property or a trade or business in North Dakota.
- Income from gambling activity carried on in North Dakota.

Minnesota or Montana resident—If you were a full-year resident of Minnesota for the 2024 tax year, you do not have to file a 2024 North Dakota individual income tax return if **both** of the following apply:

- Your only gross income from North Dakota sources was compensation for personal or professional services.
- You returned to your home in Minnesota at least once each month during the time you worked in North Dakota.

If you were a full-year resident of Montana for the 2024 tax year, you do not have to file a 2024 North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See "Reciprocity" on page 6 for more information.

Nonresident alien—If you were a nonresident alien of the United States and received gross income from North Dakota sources during the 2024 tax year, you must file a 2024 North Dakota individual income tax

return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from taxation by a U.S. state, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to pay North Dakota income tax on gross income from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, see the guideline Income Taxation of Nonresident Aliens under "Guidelines" at tax.nd.gov.

Disaster recovery tax exemptions—Exemptions from state and local tax filing and payment obligations are available to out-of-state businesses and their employees who are in North Dakota on a temporary basis for the sole purpose of repairing or replacing natural gas, electrical, or telecommunication transmission property that is damaged, or under threat of damage, from a state-or presidentially-declared disaster or emergency. For more information, go to tax.nd.gov.

Part-year resident

If you were a part-year resident of North Dakota for the 2024 tax year, you must file a 2024 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2024 federal individual income tax return.
- You derived gross income from (1) **any** source inside or outside North Dakota while you were a resident of North Dakota or (2) a North Dakota source while you were a nonresident of North Dakota. (See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)

You were a part-year resident of North Dakota if you were a resident of North Dakota for only part of the year. This generally applies if you moved into or out of North Dakota and the move constituted a change in your legal residence. See "Definition of resident" on page 4.

Exceptions

Gross income from North Dakota sources does not include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, compensation exempted under federal military and interstate commerce laws, or compensation exempted under North Dakota's mobile workforce exemption.

Note: Interest, dividends, gains, and other income from intangible property are included in gross income from North Dakota sources if derived from a trade or business carried on in North Dakota, such as a sole proprietorship, partnership, or S corporation.

Native Americans

If you are a Native American, you are not subject to North Dakota income tax and do not have to file a North Dakota income tax return if **all** of the following apply:

- You are enrolled as a member of a federally-recognized Indian tribe.
- You lived on **any** Indian reservation in North Dakota.
- You derived all of your income from sources on **any** Indian reservation in North Dakota.

If any of the above criteria are not met, you may be subject to North Dakota income tax. For more information, see the guideline Income Taxation of Native Americans under “Guidelines” at **tax.nd.gov**.

Which form to use

If you are required to file a 2024 North Dakota individual income tax return, see the box on this page to determine whether you should use Form ND-EZ or Form ND-1.

Reciprocity

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, compensation for services is taxable only by the state of residence.

Minnesota and Montana residents

If you are a resident of Minnesota and maintain a permanent home in Minnesota to which you return at least once each month during the time you work in North Dakota, the compensation you receive for personal or professional services performed in North Dakota is not taxable by North Dakota. If you are a resident of Montana, wages you receive for work performed in North Dakota are not taxable by North Dakota.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax of \$5.00 or more from them, you must file a North Dakota individual income tax return at the end of the tax year to obtain a refund of the amount withheld. If this applies to you and

Which form to use—Form ND-EZ or Form ND-1?

Use **Form ND-EZ**...if you answer No to ALL of the questions below.
 Use **Form ND-1**.....if you answer Yes to ANY of the questions below.

Note: If you are filing a joint return with your spouse, check “Yes” if the answer is “Yes” for either you or your spouse.

| | Yes | No |
|---|-----------------------|-----------------------|
| 1. Were you a nonresident of North Dakota at any time in 2024? | <input type="radio"/> | <input type="radio"/> |
| 2. Do you have any North Dakota addition adjustments? (*See Form ND-1, lines 2-3) | <input type="radio"/> | <input type="radio"/> |
| 3. Do you have any North Dakota subtraction adjustments? (*See Form ND-1, lines 5-16) | <input type="radio"/> | <input type="radio"/> |
| 4. Are you claiming any North Dakota tax credits? (*See Form ND-1, lines 21-23)..... | <input type="radio"/> | <input type="radio"/> |
| 5. Did you pay, or were you required to pay, North Dakota estimated income tax for 2024, or did you apply an overpayment (refund) from your 2023 North Dakota return as an estimated payment for 2024? (*See Form ND-1, line 27) | <input type="radio"/> | <input type="radio"/> |
| 6. Are you going to use the 3-year income averaging method for farm income (on Schedule ND-1FA) to calculate your tax? | <input type="radio"/> | <input type="radio"/> |
| 7. Are you going to make an extension payment on Form ND-1EXT? . | <input type="radio"/> | <input type="radio"/> |

*** The references show where to find more information.**

you do not have any other gross income from North Dakota sources, complete Form ND-1 as follows:

1. Complete the applicable items at the top of Form ND-1, page 1 (through line E), as instructed.
2. For item F, fill in the circle next to “MN/MT RECIPROCITY” at the top of Form ND-1, page 1. Also enter “MN” or “MT”, whichever applies, in the space under “State.”
3. Leave lines 1 through 25 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 26, 28, 29, and 32.
5. File Form ND-1 with a copy of your federal return and Form W-2s showing North Dakota income tax withholding.

If your wages are covered by reciprocity and you do not want your employer to withhold North Dakota income tax from them, you must obtain and complete Form NDW-R and give it to your employer.

North Dakota residents

If you are a resident of North Dakota and maintain a permanent home in North Dakota to which you return at least once each month during the time you work in Minnesota, the

compensation that you receive for personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages you receive for work performed in Montana while a resident of North Dakota are not taxable by Montana.

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with the applicable state to obtain a refund of the amount withheld. If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form MT-R, whichever applies. For assistance and forms, contact:

- Minnesota Department of Revenue
Email: **individual.incometax@state.mn.us**
Phone: 651-296-3781
Website: **revenue.state.mn.us**
- Montana Department of Revenue
Email: **DORCustomerAssistance@mt.gov**
Phone: 406-444-6900
Website: **mtrevenue.gov**

When and where to file

If you are filing on a calendar year basis, you must file your 2024 North Dakota individual income tax return on or before April 15, 2025. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return to:

Office of State Tax Commissioner
P.O. Box 5621
Bismarck, ND 58506-5621

Extension of time to file

You may obtain an extension of time to file your North Dakota individual income tax return by obtaining either a federal extension or a North Dakota extension.

Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota individual income tax purposes. This includes the automatic extension allowed for being outside the U.S. and Puerto Rico on April 15. You do not have to file a separate state extension form or notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota return. Fill in the circle next to "Extension" at the top of Form ND-EZ or Form ND-1, whichever applies.

North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply for a North Dakota extension by completing and filing Form 101. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, fill in the circle next to "Extension" at the top of Form ND-EZ or Form ND-1, whichever applies.

Extension interest

If you obtain an extension and file your North Dakota return on or before the extended due date, and you pay any tax balance due with the return, no penalty will be charged. Interest on any tax due on the return will be charged at the rate of 12% per year from the original due date of your return to the earlier of the date you file your return or the extended due date.

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. For payment options, go to tax.nd.gov and select "Make A Payment." If submitting a payment by paper check or money order, you must complete and submit a 2024 Form ND-1EXT payment voucher with the payment. Alternatively, you may submit a paper check or money order along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that you are making a 2024 Form ND-1EXT payment.

If you prepay your tax, you must file Form ND-1 and claim the payment on page 2, line 27; you may not file Form ND-EZ.

Penalty and interest

If you obtain an extension of time to file your return, you may pay the tax due by the extended due date of the return without penalty, but extension interest will apply—see "Extension interest" and "Prepayment of tax due" on this page.

If you file your return by its due date (or extended due date), but you do not pay all of the tax due on it by the return's due date (or extended due date), a penalty equal to 5% of the unpaid tax due or \$5.00, whichever is greater, must be paid.

If you file your return after its due date (or extended due date), and there is an unpaid tax due on it, a penalty equal to 5% of the unpaid tax due or \$5.00, whichever is greater, applies for the month the return

was due, with an additional 5% of the unpaid tax due for each month (or fraction of a month) the return remains delinquent, not to exceed 25% of the tax due.

In addition to any penalty, interest must be paid at the rate of 1% per month or fraction of a month, except for the month in which the tax was due, on any tax due that remains unpaid after the return's due date (or extended due date).

Federal income tax return

You must complete your 2024 federal individual income tax return (Form 1040 or 1040-SR) before you complete your 2024 North Dakota individual income tax return. Certain information from your federal return is needed to complete your North Dakota return.

If you are filing your North Dakota return on paper, you must attach a complete copy of your federal income tax return to your North Dakota return. A complete copy consists of Form 1040 or 1040-SR and all supplemental forms and schedules. You do not have to include depreciation schedules or any other statements that you may have prepared as supporting documentation to your federal return.

Changing your return

If you need to change your North Dakota return after you file it, you must file an amended return. There is no special form for this purpose. See "How to prepare an amended return" on page 8.

If you paid too much tax because of an error in your return, you generally have three years after you file your original return to file an amended return to correct the error and claim a refund of the overpayment. For other time periods that may apply, see North Dakota Century Code § 57-38-40 or contact the Office of State Tax Commissioner.

Penalty and interest apply to additional tax due on an amended return.

Change to federal return

By law, you must file an amended North Dakota return to report changes made to your federal return. This applies whether the changes are attributable to your filing of an amended federal return or an audit or correction by the IRS. The amended North Dakota return must be filed within 90 days after filing the amended federal return or within 90 days after the final determination of the IRS changes.

How to prepare an amended return

1. Obtain a blank Form ND-1 for the tax year affected by the changes.
2. Enter your name, current address, social security number, and other information required at top of return.
3. Fill in the circle next to "Amended return: General" or "Amended return: Federal NOL," whichever applies, in the top right-hand corner of the return. See "Amended return" on page 11 for more information.
4. Complete the return through the net tax liability line.
5. Leave the line for income tax withholding blank unless you are claiming an additional amount not previously claimed.
6. On the "Total payments" line, enter the net tax liability shown on your original return or previously filed amended return. If the net tax liability has not been fully paid at the time the amended return is filed, only enter the amount of tax that has been paid.
7. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution, nor the amount of an overpayment applied to the next year's estimated tax.
8. Attach a statement explaining why you are changing your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice. If amending to claim a net operating loss carryback, attach Form 1045 or 1040X.

9. Write "State Only Amended" at the top of Form ND-1 if filing a paper return.

Estimated tax requirement (for 2025)

You must pay estimated North Dakota income tax for the 2025 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2025.
2. Your North Dakota net tax liability for 2024 is \$1,000 or more. (If you are not required to file a North Dakota return for 2024, you do not have to pay estimated tax for 2025.)
3. You expect to owe (after subtracting any estimated North Dakota income tax withholding) at least \$1,000 in North Dakota income tax for 2025.
4. You expect your North Dakota income tax withholding for 2025 to be less than the smaller of the following:
 - (a) 90% of your 2025 North Dakota net tax liability. **Note:** Substitute 66 2/3% if a qualified farmer—see instructions for 2025 Form ND-1ES.
 - (b) 100% of your 2024 North Dakota net tax liability. If you moved into North Dakota during 2024 and had no income from North Dakota prior to the move, this 100% threshold does not apply; you must satisfy the 90% threshold in part (a).

In general, one-fourth (25%) of the total estimated tax required to be paid for the 2025 tax year must be paid by April 15, June 15, and September 15, 2025, and January 15, 2026.

For payment options, go to tax.nd.gov and select "Make A Payment." If submitting a payment by paper check or money order, you must complete and submit a 2025 Form ND-1ES payment voucher with the payment.

How to file a return for a deceased taxpayer

If a final federal income tax return is required to be filed for a decedent for the year of death, a final North Dakota income tax return also must be filed. A court-appointed personal representative is responsible for filing the decedent's final return, even if there is a surviving spouse. The information from the final federal return is used to complete the final North Dakota return, and the North Dakota return is to be signed in the same manner as required for federal income tax purposes. If there is a personal representative and no surviving spouse, a copy of the court document showing the appointment must be attached to the final return. If there is a surviving spouse and the final return will be filed on a joint basis, a refund will be mailed in both spouses' names.

If there is no surviving spouse and no personal representative has been appointed for the decedent, attach a copy of the death certificate and a copy of one of the following:

- Letter of Testamentary.
- Letter of Administration.
- Affidavit for Collection of Personal Property of Decedent.

For assistance, see back cover of booklet.

Fill in the circle for "Deceased" and enter the date of death next to the deceased taxpayer's name on Form ND-EZ or Form ND-1, whichever applies.

Disclosure notification

Upon written request from the chairman of a North Dakota legislative standing committee or Legislative Management, the law requires the Office of State Tax Commissioner to disclose the amount of any deduction or credit claimed on a tax return. Any other confidential information, such as a taxpayer's name or social security number, may not be disclosed.

2024 Form ND-EZ instructions

Before you begin . . .

- Are you eligible to use Form ND-EZ? See “Which form to use” on page 6.
- Be sure to have a copy of your completed 2024 federal income tax return (Form 1040 or 1040-SR) at hand. You will need information from it to complete Form ND-EZ.

Note: A complete copy of your federal return must be filed with your state return.

Instructions for top of Form ND-EZ

Name and address

Enter your full name and current address. If you are married and filing a joint return, include your spouse’s full name. If the taxpayer died during the 2024 tax year, fill in the circle for “Deceased” and enter the date of death.

Social security numbers

Enter your social security number. If married filing jointly, also enter your spouse’s social security number.

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2024 Form 1040 or 1040-SR.

Item B - School district code

Select the code number from the list of school district codes on page 19.

Item C - Income source code

Select from the following list the code number corresponding to the area from which you derived the majority of your income for the tax year.

| Source of income | Code number |
|---|-------------|
| Farming, ranching, or agricultural production..... | 1 |
| Retail, wholesale trade, and eating and drinking places | 2 |
| Federal, state, county, or city government service | 3 |
| Public or private education..... | 4 |

| | |
|--|-----------|
| Accounting, legal, health, motel, and other personal or professional services not classified elsewhere.. | 5 |
| Construction | 6 |
| Manufacturing | 7 |
| Transportation, communication, and public utilities..... | 8 |
| Exploration, development, and extraction of coal, oil, and natural gas | 9 |
| Banking, insurance, real estate, and other financial services | 10 |
| Military service..... | 11 |
| Retirement (Pensions, annuities, IRAs, etc.) | 12 |

Item D - Extension

Fill in the circle next to “Extension” only if you have an extension to file your North Dakota return. See “Extension of time to file” on page 7.

Instructions for lines 1-9 of Form ND-EZ

Line 3 - Withholding

Enter the North Dakota income tax withheld shown on a 2024 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withheld shown on a 2023 North Dakota Schedule K-1 if the tax year of the partnership, S corporation, estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2024 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Do not** enter on this line North Dakota extraction or production taxes withheld from mineral interest income, such as an oil or gas royalty, because they are not income taxes. **Include a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Line 5 - Voluntary contribution of overpayment

If you have an overpayment on line 4, you may make a voluntary contribution of part or all of it to any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. If contributing, you must contribute at least \$1.00 to the fund. A contribution will reduce your refund.

Line 6 - Direct deposit of refund

If you want us to deposit your refund directly into your bank account, complete items a, b, and c below line 6. Check with your financial institution to see if it will accept direct deposit and to obtain the correct routing and account numbers.

Routing number (Item a)—Enter the 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32.

Account number (Item b)—Enter the account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols.

If depositing into a checking account, see the sample check on page 10 for where to find the routing and account numbers. If depositing into a savings account without a check writing feature, ask your financial institution for the correct account number to use.

Sample check for direct deposit (line 6)

| | | |
|---|-----------------------------------|--|
| Taxpayer(s) Name(s) 9999 Main Ave. Anytown, ND 99999 | | 9999 15-0000/0000 |
| Pay to Order of _____ | | \$ _____ Dollars |
| Your Bank Anytown, ND USA 99999 | | |
| Memo _____ | | |
| 123456789 | 12345678912345678 | 9999 |
| Routing number (Item b) | Account number (Item c) | Do not include the check number as part of the account number. |

Disclosure authorization. Fill in the circle for this item if you want to authorize our office to communicate directly with your tax return preparer about your 2024 return. This may include requesting information needed to process the return and responding to inquiries from your preparer about correction notices you receive from us. The authorization does not allow your preparer to receive your refund check, to bind you in any way, or to legally represent you. The authorization only applies to the individual whose printed name and signature appear in the preparer’s signature area, and it automatically expires on the due date (including extensions) for filing your 2025 return.

Please note:

- Do not use the number on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Contact your bank or check your bank statement to verify the deposit.
- If the routing or account number is incorrect, or if your financial institution does not accept the direct deposit, a paper check will be issued.
- Due to electronic banking rules, the Office of State Tax Commissioner will not allow a direct deposit to or through a foreign financial institution. In this case, a paper check will be issued.

If you are filing a paper return and paying the balance due with a paper check or money order, complete a 2024 Form ND-1PRV payment voucher and enclose it with the payment. However, if you are filing your return electronically, complete and submit a 2024 Form ND-1V with the paper check or money order. Make check or money order payable to “ND State Tax Commissioner,” and write the last four digits of your social security number and “2024 Form ND-EZ” on your check or money order. A check must be drawn on a U.S. or Canadian bank, be in U.S. dollars, and use a standard 9-digit routing number. A check drawn on a foreign bank (except one in Canada) cannot be accepted.

Signatures

Sign and date your return. If a joint return, both spouses must sign.

Form 1099-G consent and disclosure authorization

At the bottom of Form ND-EZ (below line 9), fill in the applicable circle(s) to indicate if you want either or both of the following items to apply.

Form 1099-G consent. If there is an overpayment on your 2024 Form ND-EZ, line 4, federal tax law requires our office to file with the IRS and mail to you a Form 1099-G showing the overpayment amount. You may need this information when preparing your 2025 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website instead of receiving it by mail. The 2025 Form 1099-G will be available on our website in January 2026. For more information, go to our website at **tax.nd.gov**.

Line 8 - Voluntary contribution

If you have a tax due on line 7, you may make a voluntary contribution to any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. If contributing, you must contribute at least \$1.00 to a fund. A contribution will increase your balance due.

Line 9 - Balance due

The balance due must be paid in full with your return. You may pay the balance due online with an electronic check or a debit or credit card. To pay online, go to **tax.nd.gov** and select “Make A Payment.”

Before you file, did you—

- ✓ **Sign your return?**
An unsigned return is incomplete.
- ✓ **Include a complete copy of your federal return?**
Return is incomplete without it.
- ✓ **Write your social security number on return?**
We use this number to identify your return.
- ✓ **Check your math?**
Most common error made.
- ✓ **Include all Form W-2s?**
Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- ✓ **Use the correct postage?**
Avoid mailing problems by using the correct postage.

Important! If your return is missing your signature or a copy of your federal return, it will be sent back to you. This may result in late filing and payment charges if you resubmit it after the due date.

For worry-free filing, file your return electronically—see page 1!

2024 Form ND-1 instructions

Before you begin . . .

- Be sure to have a copy of your completed 2024 federal income tax return (Form 1040 or 1040-SR) at hand. You will need information from it to complete Form ND-1.

Note: A complete copy of your federal return must be filed with your state return.

Nonresident of North Dakota for part or all of the 2024 tax year

If you were a nonresident of North Dakota for part or all of the 2024 tax year, first complete Form ND-1 through line 19. Then complete Schedule ND-1NR to calculate the amount of your tax. On Schedule ND-1NR, you will indicate whether you were a nonresident for part or all of the tax year by filling in your residency information at the top of the schedule.

If you are married and filing a joint return, and **either** you or your spouse was a nonresident of North Dakota for part or all of the tax year, you must complete Schedule ND-1NR on a joint basis and attach it to Form ND-1. On Schedule ND-1NR, each of you must indicate your residency status by filing in your residency information at the top of the schedule.

Instructions for top of page 1 of Form ND-1

Fiscal year filer only

If you are filing your 2024 federal income tax return (Form 1040 or 1040-SR) on a fiscal year basis, you must file your 2024 North Dakota income tax return for the same fiscal year. Enter in the spaces provided at the top of Form ND-1 the ending date of your fiscal tax year.

Name and address

Enter your full name and current address. If you are married and filing a joint return, include your spouse's full name. If the taxpayer died during the 2024 tax year, fill in the circle for "Deceased" and enter the date of death.

Social security numbers

Enter your social security number (and your spouse's social security number, if married filing jointly).

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2024 Form 1040 or 1040-SR.

Item B - School district code

Select the code number from the list of school district codes on page 19.

Item C - Income source code

Select from the following list the code number corresponding to the area from which you derived the majority of your income for the tax year.

| Source of income | Code number |
|--|-------------|
| Farming, ranching, or agricultural production..... | 1 |
| Retail, wholesale trade, and eating and drinking places | 2 |
| Federal, state, county, or city government service | 3 |
| Public or private education..... | 4 |
| Accounting, legal, health, motel, and other personal or professional services not classified elsewhere.. | 5 |
| Construction | 6 |
| Manufacturing..... | 7 |
| Transportation, communication, and public utilities..... | 8 |
| Exploration, development, and extraction of coal, oil, and natural gas | 9 |
| Banking, insurance, real estate, and other financial services | 10 |
| Military service..... | 11 |
| Retirement (Pensions, annuities, IRAs, etc.) | 12 |

Item D - Amended return

If you are filing this return to change a return you previously filed for the 2024 tax year, fill in the circle next to:

- **Amended return: General—**
If you are changing the return for any reason other than a federal net operating loss carryback.
- **Amended return: Federal NOL—**
If you are changing the return because of a federal net operating loss carryback.

See "Changing your return" on page 7 for more information.

Item E - Extension

Fill in the circle next to "Extension" only if you have an extension to file your North Dakota return. See "Extension of time to file" on page 7.

Item F - MN/MT reciprocity

Fill in the circle next to "MN/MT Reciprocity" only if you are a Minnesota or Montana resident who is filing this return solely to claim a refund of North Dakota income tax because of reciprocity. See page 6 for details.

Instructions for lines 1-37 of Form ND-1

Line 1b - Federal taxable income

On Form 1040 or 1040-SR, line 15, you are instructed to enter "-0-" for your federal taxable income if it calculates out to be less than zero. However, for purposes of completing Form ND-1, enter the negative number on line 1b. Enter a minus sign (-) to the left of the number.

Line 2 - Contribution adjustment

Enter on this line the amount, if any, from Schedule ND-1PG, line 15, or Schedule ND-1QEC, line 16. However, if you are claiming a credit on both Schedule ND-1PG, line 7, and Schedule ND-1QEC, line 5, or you are claiming an endowment credit from a North Dakota Schedule K-1, obtain and complete the Contribution Adjustment Worksheet to calculate the amount to enter on this line. The worksheet is available online at tax.nd.gov. **Include a copy of the worksheet.**

If you claimed the standard deduction on your 2024 Form 1040 or 1040-SR, line 12, you do not have to make an adjustment on this line unless you are claiming a credit on Schedule ND-1QEC based on a contribution you made from an individual retirement account under I.R.C. § 408(d). See the instructions to Schedule ND 1QEC, line 13.

If you are only claiming an unused planned gift or endowment credit carried over from a prior tax year, and none of the contribution on which it is based was carried over and deducted on your 2024 Form 1040 or 1040-SR, no adjustment is required on this line.

Line 5 - U.S. obligation interest

Enter the following on this line:

- Interest income from U.S. obligations.
- Interest income from other securities that is specifically exempted from state income tax by federal statute.
- The portion of dividend income from a mutual fund attributable to investment in U.S. obligations and other securities the interest from which is exempted from state income tax by federal statute.

Common sources of interest income that may be entered on this line include:

- U.S. savings bonds and Treasury bills and notes.
- Securities issued by:
 - Banks for cooperatives
 - Commodity Credit Corporation
 - Federal Deposit Insurance Corporation

Federal Farm Credit System
Federal Home Loan Banks
Federal Intermediate Credit Banks
Federal Land Banks
Federal Savings & Loan Insurance Corporations
Student Loan Marketing Association

Do not enter on this line interest income from securities of the Federal Home Loan Mortgage Corporation (Freddie Mac), Federal National Mortgage Association (Fannie Mae), and Government National Mortgage Association (Ginnie Mae), nor from a federal income tax refund or repurchase agreement.

Line 6 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may be able to exclude 40 percent of the gain from your North Dakota taxable income. If you were a full-year nonresident or a part-year resident of North Dakota for the year, only a net long-term capital gain reportable to North Dakota is eligible for the exclusion. A net long-term capital gain included in an amount entered on line 7, or 16 of Form ND-1 is not eligible for the exclusion.

Complete the worksheet on page 13 to calculate the amount to enter on this line.

Line 7 - Native American's exempt income

If you are an enrolled member of a federally-recognized Indian tribe who lived on any Indian reservation in North Dakota for all of 2024, enter on this line income you derived from sources on any Indian reservation in North Dakota. This includes the portion of the Standing Rock and Lake Traverse Indian Reservations situated in South Dakota. Do not enter income derived from non-reservation sources in North Dakota. If you lived in North Dakota in 2024, but you did not reside on an Indian reservation for part or all of 2024, do not enter income earned or received while living off the reservation.

Line 8 - U.S. Railroad Retirement Board benefits

Enter on this line the portion of any unemployment, sick pay, or retirement benefits received from the U.S. Railroad Retirement Board that are taxable on your federal income tax return. The U.S. Railroad Retirement Board will be shown as the payer or employer on the Form 1099-G (unemployment), Form W-2 (sick pay), or Forms RRB-1099 and RRB-1099-R (retirement) issued to you.

Line 9 - Licensed peace officer retirement benefits exclusion

Certain retirement benefits of a licensed peace officer are excludable from North Dakota taxable income. The exclusion is allowable for a retired licensed peace officer with a minimum of 20 years of service or that was retired disabled. If allowable, enter on this line the amount of taxable retirement benefits included in federal taxable income on Form 1040 or Form 1040-SR, line 5b. Only include benefits issued by your employer's retirement plan, generally found on Form 1099-R, box 2a. Attach Form 1099-R to your return.

For the first tax year claiming this exclusion, also provide the following with your return:

- If having at least 20 years of licensed status in North Dakota:
 - Attach page 1 of your Peace Officer Standards and Training (POST) board training profile document. A copy may be obtained from the POST board.
- If meeting 20 years of licensed status attributable to service other states:
 - Attach documentation from each official licensing board or jurisdiction to reflect the years or term of licensed service, totaling at least 20 years.
- For retired disabled:
 - Attach the documentation from the employer's plan or medical documentation to substantiate the individual became medically or physically disabled while employed as a licensed peace officer and unable to discharge the person's duties.

For additional information, please see **Guideline – Income Tax: Licensed Peace Officer Retirement Exclusion** on our website.

Line 10 - Servicemember Civil Relief Act adjustment

If you were a full-year nonresident of North Dakota for the tax year, enter on this line compensation received for active duty in the U.S. armed forces or the commissioned corps of the Public Health Service or National Oceanic and Atmospheric Administration. If a part-year resident, only enter the amount received for service while a nonresident of North Dakota. **Include a copy of Form W-2 showing the military pay.**

If you included wages as a Dual Status Technician on Line 11, include a copy of Standard Form 50 (SF-50), Notification of Personnel Action.

If you included income on Line 10 for federal active duty pay under the Servicemember Civil Relief Act, do not include that income on line 11.

Line 12 - ND College SAVE contribution deduction

If you made a contribution during the tax year to a North Dakota College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the contribution, up to a maximum of \$5,000 (\$10,000, if married filing jointly). You are allowed the deduction regardless of whether you or someone else owns the account. A rollover of funds from another I.R.C. Section 529 college savings plan into a North Dakota College SAVE account does not qualify.

Line 13 - Qualified dividend exclusion

If you were a full-year resident of North Dakota during the tax year, multiply the qualified dividends from Form 1040 or 1040-SR, line 3a, by 40 percent and enter the result.

If you were a part-year resident or full-year nonresident of North Dakota during the tax year, multiply the

portion of the qualified dividends from Form 1040 or 1040-SR, line 3a, that are reported to North Dakota by 40% and enter the result.

Note: Only include dividends that are reported on Schedule ND-1NR, line 2, column B.

Line 14 - Military retirement benefit exclusion

If you are a retired military service member, or a surviving spouse of a deceased retired military service member, enter on this line the amount of taxable military retirement benefits that you reported on Form 1040 or Form 1040-SR, line 5b. Only include benefits received as a retired member of the U.S. armed forces or its reserve components, Army National Guard, or Air Force National Guard. "U.S. armed forces" means the Army, Navy, Air Force, Marine Corps, and Coast Guard. Do not enter on this line retirement benefits received for federal civil service employment as a military technician (dual status). **Include a copy of the Form 1099-R from the Defense Finance and Accounting Service.**

Line 15 - Social security benefit exclusion

Enter on this line the taxable portion of your Social Security benefits reported on Form 1040 or 1040-SR, line 6b.

Worksheet For Net Long-Term Capital Gain Exclusion (Form ND-1, Line 6)

Capital gain distribution — If you reported capital gain distributions on Form 1040 or 1040-SR, line 7 (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

1. Enter amount from 2024 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1** _____
2. Enter amount from 2024 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed **2** _____
3. Enter the smaller of line 1 or line 2 **3** _____
 - If a **full-year resident**, enter the amount from line 3 on line 5 and go to line 6.
 - If a **full-year nonresident** or **part-year resident**, go to line 4.
4. Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:
 - a. North Dakota net short-term capital gain (loss)..... **4a** _____
 - b. North Dakota net long-term capital gain (loss)..... **4b** _____
 - c. Combine lines 4a and 4b. If zero or less, enter -0- **4c** _____
 - d. Enter the smaller of line 4b or line 4c **4d** _____
5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4d **5** _____
6. Portion of line 5 included in an amount entered on Form ND-1, line 7, or 16 **6** _____
7. Subtract line 6 from line 5 **7** _____
8. Multiply line 7 by 40% (.40). Enter this amount on Form ND-1, line 6 **8** _____

Do not enter on this line taxable Tier 1 Social Security equivalent benefits reported on a Form RRB-1099 from the U.S. Railroad Retirement Board; instead, enter the taxable portion of these benefits on Form ND-1, line 8.

If you receive both Tier 1 benefits (Form RRB-1099) and social security benefits (Form SSA-1099) determine the amount to enter on Form ND-1, lines 8 and 15, respectively, by multiplying the amount from Form 1040 or 1040-SR, line 6b, by a ratio equal to the gross amount of each type of benefit divided by the gross amount of both benefits combined.

Line 16 - Other additions/ subtractions

See the instructions to Schedule ND-1SA for information about the following:

- Lump sum distribution from Federal Form 4972
- Loss from S corporation taxed as C corporation
- Renaissance zone income exemption
- New or expanding business income exemption
- Human organ donor deduction
- Employee workforce recruitment exclusion
- Stillborn child deduction
- College expense reimbursement deduction
- Income from S corporation taxed as C corporation

Enter on this line the total subtractions from Schedule ND-1SA.

Include Schedule ND-1SA.

Line 20 - Tax

If you were a **full-year resident** for the tax year, use the Tax Table on page 20 to calculate your tax. This also applies if you are married filing jointly and both you and your spouse were full-year residents for the tax year.

If you were a **full-year nonresident** or a **part-year resident** for the tax year, you must complete Schedule ND-1NR to calculate your tax. This also applies if you are married filing jointly and **either** you or your spouse was a nonresident for part or all of the tax year. **Include Schedule ND-1NR.**

Marriage Penalty Credit Worksheet

Complete this worksheet to determine the amount to enter on Form ND-1, line 22.

1. Is your filing status **Married filing jointly**?
 - No.** Stop; you do not qualify for the credit.
 - Yes.** Enter your taxable income from Form ND-1, line 18 **1**
2. Is the amount on line 1 more than **\$78,836**?
 - No.** Stop; you do not qualify for the credit.
 - Yes.** Go to line 3.
3. **a.** Enter your qualified income **3a**
 - b.** Enter your spouse's qualified income **3b**
4. Enter the smaller of line 3a or line 3b **4**
5. Is the amount on line 4 more than **\$46,275**?
 - No.** Stop; you do not qualify for the credit.
 - Yes.** Go to line 6 **5** **14,600.00**
6. Subtract line 5 from line 4 **6**
7. Calculate the tax on the amount on line 6 using the **Single** tax rate schedule on **page 28** **7**
8. Subtract line 6 from line 1 **8**
9. Calculate the tax on the amount on line 8 using the **Single** tax rate schedule on **page 28** **9**
10. Calculate the tax on the amount on line 1 using the **Married filing jointly** tax rate schedule on **page 28** **10**
11. Add lines 7 and 9 **11**
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit **12**
13. Maximum credit **13** **303.00**
14. Enter smaller of line 12 or line 13 **14**
 - ▶ If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 22. Do not complete lines 15 and 16.
 - ▶ If you completed Schedule ND-1NR, complete lines 15 and 16.
15. Enter ratio from Schedule ND-1NR, line 20 **15**
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 **16**

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2024, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Include Schedule ND-1FA.**

Sale of tax credit — If you received any proceeds from the sale of a North Dakota research expense tax credit to another taxpayer, you must obtain and complete Schedule ND-1CS to calculate your tax. **Include Schedule ND-1CS.**

Line 21 - Credit for income tax paid to another state

If you were a full-year resident or part-year resident of North Dakota who paid income tax to another state or local jurisdiction in that state, you may be eligible for an income tax credit. Obtain Schedule ND-1CR for more information. **Include Schedule ND-1CR.**

Line 22 - Marriage penalty credit

You may be eligible for a tax credit if all of the following apply:

- You are married and filing a joint return with your spouse.
- Your joint North Dakota taxable income on line 18 of Form ND-1 is more than **\$78,836**;
- Both you and your spouse have qualified income. See "What's included in qualified income?" below.
- The qualified income of the spouse with the lower qualified income is more than **\$46,270**.

Although you meet all of the above conditions, your fact situation may not produce a credit under the calculation formula prescribed by law. Complete the worksheet on page 14 to calculate the credit amount, if any, allowed to you.

Calculate **qualified income** for lines 3a and 3b of the worksheet by adding the following amounts separately for you and your spouse:

- Wages, salaries, tips, etc. reported on Form 1040 or 1040-SR, line 1z.
- Net self-employment income reported on Schedule SE (Form 1040 or 1040-SR), line 3, reduced by the self-employment tax deduction reported on Form 1040 or 1040-SR, Schedule 1, line 15.
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on Form 1040 or 1040-SR, lines 4b, 5b, and 6b.

Reduce this total by amounts entered on Form ND-1, lines 8 and 15.

Sample check for direct deposit (line 32)

| | | |
|----------------------------|-------------------|--------------|
| Taxpayer(s) Name(s) | | 9999 |
| 9999 Main Ave. | | |
| Anytown, ND 99999 | | 15-0000/0000 |
| Pay to | | |
| Order of _____ | | \$ _____ |
| | | Dollars |
| Your Bank | | |
| Anytown, ND USA 99999 | | |
| Memo _____ | | |
| 123456789 | 12345678912345678 | 9999 |

Routing number (Item b) **Account number** (Item c) Do not include the check number as part of the account number.

Line 23 - Other credits

For other credits that may apply to you, see Schedule ND-1TC and its instructions. Enter on this line the total credits from Schedule ND-1TC. **Include Schedule ND-1TC.**

Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2024 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2023 North Dakota Schedule K-1 if the tax year of the partnership, S corporation, estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2024 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Do not** enter on this line North Dakota extraction or production taxes withheld from mineral interest income, such as an oil or gas royalty, because they are not income taxes. **Include a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Line 27 - Estimated tax payment

Enter on this line any estimated income tax payments made on a 2024 Form ND-1ES or Form ND-1EXT. Also enter the amount of an overpayment on your 2023 North Dakota income tax return that you elected to leave on deposit as an estimated payment for 2024. **Do not enter on this line North Dakota income tax withheld from a Form W-2, Form 1099, or North Dakota Schedule K-1; enter withheld tax on line 26.**

Line 30 - Application of overpayment to 2025

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2025 income tax liability. Once made, the election or the amount cannot be changed after you file your return.

Line 31 - Voluntary contribution of overpayment

If you have an overpayment on line 29, you may make a voluntary contribution of part or all of it to any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

Line 32 - Direct deposit of refund

If you want us to deposit your refund directly into your bank account, complete items a, b, and c below line 32. Check with your financial institution to see if it will accept direct deposit and to obtain the correct routing and account numbers.

Routing number (Item a)—Enter the 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32.

Account number (Item b)—Enter the account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols.

If depositing into a checking account, see the sample check on this page for where to find the routing and account numbers. If depositing into a savings account without a check writing feature, ask your financial institution for the correct account number to use.

Please note:

- Do not use the number on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Contact your bank or check your bank statement to verify the deposit.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, a paper check will be issued.
- Due to changes in the electronic banking rules, the Office of State Tax Commissioner will not allow a direct deposit to or through a foreign financial institution. In this case, a paper check will be issued.

Line 34 - Penalty and interest

Our office will notify you of any penalty and interest owed for late filing or late payment, or interest owed on tax due during an extension period. However, you may calculate the amount of penalty, interest, or both, that you owe and pay it with your return. See "Penalty and interest" on page 7 for how to calculate penalty and interest.

Line 35 - Voluntary contribution

If you have a tax due on line 33, you may make a voluntary contribution to any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. If contributing, you must contribute at least \$1.00 to a fund. A contribution will increase your balance due.

Line 36 - Balance due

The balance due must be paid in full with your return. You may pay the balance due online with an electronic check or a debit or credit card. To pay online, go to **tax.nd.gov** and select "Make A Payment."

If you are filing a paper return and paying the balance due with a paper check or money order, complete a 2024 Form ND-1PRV payment voucher and enclose it with the payment.

However, if you are filing your return electronically, complete and submit a 2024 Form ND-1V with the paper check or money order. Make check or money order payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2024 Form ND-1" on your check or money order. A check must be drawn on a U.S. or Canadian bank, be in U.S. dollars, and use a standard 9-digit routing number. A check drawn on a foreign bank (except one in Canada) cannot be accepted.

Line 37 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2024, but you did not pay enough or you paid it late, interest is charged on the underpayment or late payment. To determine if you owe interest, obtain and complete the 2024 Schedule ND-1UT.

Signatures

Sign and date your return. If you are filing a joint return, both spouses must sign.

Form 1099-G consent and disclosure authorization

At the bottom of Form ND-1, page 2 (below line 37), fill in the applicable circle(s) to indicate if you want either or both of the following items to apply.

Form 1099-G consent. If there is an overpayment on your 2024 Form ND-1, line 29, federal tax law requires our office to file with the IRS and mail to you a Form 1099-G showing the overpayment amount.

You may need this information when preparing your 2025 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website instead of receiving it by mail. The 2025 Form 1099-G will be available on our website in January 2026. For more information, go to our website at **tax.nd.gov**.

Disclosure authorization. Fill in the circle for this item if you want to authorize our office to communicate directly with your tax return preparer about your 2024 return. This may include requesting information needed to process the return and responding to inquiries from your preparer about correction notices you receive from us. The authorization does not allow your preparer to receive your refund check, to bind you in any way, or to legally represent you. The authorization only applies to the individual whose printed name and signature appear in the preparer's signature area, and it automatically expires on the due date (including extensions) for filing your 2025 return.

Before you file, did you—

- ✓ **Sign your return?** An unsigned return is incomplete.
- ✓ **Include a complete copy of your federal return?** Return is incomplete without it.
- ✓ **Write your social security number on return?** We use this number to identify your return.
- ✓ **Check your math?** This is one of the most common errors made.
- ✓ **Include all Form W-2s?** Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- ✓ **Use the correct postage?** Avoid mailing problems by using the correct postage.

Important! If your return is missing your signature or a copy of your federal return, it will be sent back to you. This may result in late filing and payment charges if you resubmit it after the due date.

For worry-free filing, file your return electronically—see page 1!



Each of us has the ability to play an important role in the overall health and well-being of our forest resources. By making a donation to the Trees for North Dakota Trust Fund, our collective efforts can make incredible contributions to the quality of life in North Dakota for all who live and visit here.

The Community Family Forest grant program, funded by private donations to the Trees for North Dakota Trust Fund, helps communities diversify their forest resources by planting a variety of trees adapted to North Dakota's climate. Please consider donating today!

To contribute to the Trees for North Dakota Trust Fund, consult your tax preparer or enter a voluntary contribution on the current North Dakota Individual Income Tax return (see below):

Form ND-EZ: Refund return (Line 5)/ Tax due (Line 8)

Form ND-1: Refund return (Line 31)/ Tax due (Line 35)

For more information regarding the North Dakota Forest Service or the Trees for North Dakota Trust Fund, please visit www.ndsu.edu/ndfs.

The mission of the NDSU-North Dakota Forest Service is to care for, protect, and improve forest and natural resources to enhance the quality of life for present and future generations.



NORTH DAKOTA FOREST SERVICE
 307 1st Street East
 Bottineau, ND 58318-1100
 701-228-5422
www.ndsu.edu/ndfs

HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

Contribute to the Watchable Wildlife Fund

**To contribute, see information on your North Dakota
Tax Form and check off for Watchable Wildlife**

Your contributions have helped fund projects including:

- **Conservation education projects to Schools and Communities**
- **Species of concern habitat projects**
- **Grants to civic organizations for wildlife projects**
- **Watchable Wildlife recruitment and education programs**

For more information contact:
North Dakota Game and Fish Department
100 N. Bismarck Expressway
Bismarck, ND 58501-5095
Web: gf.nd.gov
Email: ndgf@nd.gov

Photo by Sandra Johnson

School district codes

For **Item B** at the top of Form ND-EZ or Form ND-1, enter the applicable school district code number—

► If a **full- or part-year resident** using the table below, find the 5-digit code number for the school district in which you resided for most of the tax year. If married filing jointly, this applies if either or both spouses are full- or part-year residents.

► If a **full-year nonresident** use **54-000**. If married filing jointly, this applies only if both spouses were full-year nonresidents.

| School District Address | School District | Code No. | School District Address | School District | Code No. | School District Address | School District | Code No. |
|-------------------------|----------------------|----------|-------------------------|----------------------|----------|-------------------------|----------------------|----------|
| Alexander ND | Alexander 2 | 27-002 | Grenora ND | Grenora 99 | 53-099 | New Rockford ND | New Rockford | |
| Anamoose ND | Anamoose 14 | 25-014 | Gwinner ND | N Sargent 3 | 41-003 | | -Sheyenne 2 | 14-002 |
| Ashley ND | Ashley 9 | 26-009 | Hague ND | Bakker 10 | 15-010 | New Salem ND | New Salem- | |
| Beach ND | Beach 3 | 17-003 | Halliday ND | Twin Buttes 37 | 13-037 | | Almont 49 | 30-049 |
| Belcourt ND | Belcourt 7 | 40-007 | Hankinson ND | Hankinson 8 | 39-008 | New Town ND | New Town 1 | 31-001 |
| Belfield ND | Belfield 13 | 45-013 | Harvey ND | Harvey 38 | 52-038 | Newburg ND | Newburg-United 54 | 05-054 |
| Berthold ND | Lewis and Clark 161 | 51-161 | Hatton ND | Hatton Eielson 7 | 49-007 | Northwood ND | Northwood 129 | 18-129 |
| Beulah ND | Beulah 27 | 29-027 | Hazelton ND | Hazelton-Moffit | | Oakes ND | Oakes 41 | 11-041 |
| Binford ND | Midkota 7 | 20-007 | | Bradock 6 | 15-006 | Oberon ND | Oberon 16 | 03-016 |
| Bismarck ND | Bismarck 1 | 08-001 | Hazen ND | Hazen 3 | 29-003 | Park River ND | Park River Area 8 | 50-008 |
| | Naughton 25 | 08-025 | Hebron ND | Hebron 13 | 30-013 | Parshall ND | Parshall 3 | 31-003 |
| | Apple Creek 39 | 08-039 | Hettinger ND | Hettinger 13 | 01-013 | Petersburg ND | Dakota Prairie 1 | 32-001 |
| | Manning 45 | 08-045 | Hillsboro ND | Hillsboro 9 | 49-009 | Pingree ND | Pingree-Buchanan 10 | 47-010 |
| Bottineau ND | Bottineau 1 | 05-001 | Hope ND | Hope-Page 85 | 09-085 | Powers Lake ND | Powers Lake 27 | 07-027 |
| Bowbells ND | Bowbells 14 | 07-014 | Hunter ND | Northern Cass 97 | 09-097 | Ray ND | Nesson 2 | 53-002 |
| Bowman ND | Bowman Co 1 | 06-001 | Inkster ND | Midway 128 | 18-128 | Richardton ND | Richardton-Taylor 34 | 45-034 |
| Buxton ND | Central Valley 3 | 49-003 | Jamestown ND | Jamestown 1 | 47-001 | Rolette ND | Rolette 29 | 40-029 |
| Cando ND | North Star 10 | 48-010 | Kenmare ND | Kenmare 28 | 51-028 | Rolla ND | Mt. Pleasant 4 | 40-004 |
| Carrington ND | Carrington 49 | 16-049 | Kensal ND | Kensal 19 | 47-019 | Roseglen ND | White Shield 85 | 28-085 |
| Carson ND | Roosevelt 18 | 19-018 | Killdeer ND | Killdeer 16 | 13-016 | Rugby ND | Rugby 5 | 35-005 |
| Cartwright ND | Horse Creek 32 | 27-032 | Kindred ND | Kindred 2 | 09-002 | Sawyer ND | Sawyer 16 | 51-016 |
| Casselton ND | Central Cass 17 | 09-017 | Kulm ND | Kulm 7 | 23-007 | Scranton ND | Scranton 33 | 06-033 |
| Cavalier ND | Cavalier 6 | 34-006 | Lakota ND | Lakota 66 | 32-066 | Selfridge ND | Selfridge 8 | 43-008 |
| Center ND | Center-Stanton 1 | 33-001 | LaMoure ND | LaMoure 8 | 23-008 | Sidney MT | Earl 18 | 27-018 |
| Colfax ND | Richland 44 | 39-044 | Langdon ND | Langdon Area 23 | 10-023 | Solen ND | Solen 3 | 43-003 |
| Cooperstown ND | Griggs County | | Larimore ND | Larimore 44 | 18-044 | South Heart ND | South Heart 9 | 45-009 |
| | Central 18 | 20-018 | Leeds ND | Leeds 6 | 03-006 | St. Anthony ND | Little Heart 4 | 30-004 |
| Crosby ND | Divide County 1 | 12-001 | Lidgerwood ND | Lidgerwood 28 | 39-028 | St. John ND | St. John 3 | 40-003 |
| Crystal ND | Valley-Edinburg 118 | 34-118 | Lignite ND | Burke Central 36 | 07-036 | Stanley ND | Stanley 2 | 31-002 |
| Des Lacs ND | United 7 | 51-007 | Linton ND | Linton 36 | 15-036 | Starkweather ND | Starkweather 44 | 36-044 |
| Devils Lake ND | Devils Lake 1 | 36-001 | Lisbon ND | Lisbon 19 | 37-019 | Steele ND | Kidder Co. 1 | 22-001 |
| Dickinson ND | Dickinson 1 | 45-001 | Maddock ND | Maddock 9 | 03-009 | Sterling ND | Sterling 35 | 08-035 |
| Drake ND | Drake 57 | 25-057 | Mandan ND | Mandan 1 | 30-001 | Strasburg ND | Strasburg 15 | 15-015 |
| Drayton ND | Drayton 19 | 34-019 | | Sweet Briar 17 | 30-017 | Surrey ND | Surrey 41 | 51-041 |
| Dunseith ND | Dunseith 1 | 40-001 | Mandaree ND | Mandaree 36 | 27-036 | Thompson ND | Thompson 61 | 18-061 |
| Edgeley ND | Edgeley 3 | 23-003 | Manvel ND | Manvel 125 | 18-125 | Tioga ND | Tioga 15 | 53-015 |
| Edmore ND | Edmore 2 | 36-002 | Mapleton ND | Mapleton 7 | 09-007 | Tower City ND | Maple Valley 4 | 09-004 |
| Elgin ND | Elgin-New Leipzig 49 | 19-049 | Marion ND | Litchville-Marion 46 | 02-046 | Towner ND | TGU 60 | 25-060 |
| Ellendale ND | Ellendale 40 | 11-040 | Marmarth ND | Marmarth 12 | 44-012 | Trenton ND | Eight Mile 6 | 53-006 |
| Emerado ND | Emerado 127 | 18-127 | Max ND | Max 50 | 28-050 | Turtle Lake ND | Turtle Lake- | |
| Enderlin ND | Enderlin Area 24 | 37-024 | Mayville ND | May-Port CG 14 | 49-014 | | Mercer 72 | 28-072 |
| Fairmount ND | Fairmount 18 | 39-018 | McClusky ND | McClusky-Goodrich 29 | 42-029 | Underwood ND | Underwood 8 | 28-008 |
| Fairview MT | Yellowstone 14 | 27-014 | Medina ND | Medina 3 | 47-003 | Valley City ND | Valley City 2 | 02-002 |
| Fargo ND | Fargo 1 | 09-001 | Medora ND | Billings Co. 1 | 04-001 | Velva ND | Velva 1 | 25-001 |
| Fessenden ND | Fessenden-Bowdon 25 | 52-025 | Menoken ND | Menoken 33 | 08-033 | Wahpeton ND | Wahpeton 37 | 39-037 |
| Finley ND | Finley-Sharon 19 | 46-019 | Milnor ND | Milnor 2 | 41-002 | Walhalla ND | North Border 100 | 34-100 |
| Flasher ND | Flasher 39 | 30-039 | Minnewaukan ND | Minnewaukan 5 | 03-005 | Warwick ND | Warwick 29 | 03-029 |
| Fordville ND | Fordville-Lankin 5 | 50-005 | Minot ND | Minot 1 | 51-001 | Washburn ND | Washburn 4 | 28-004 |
| Forman ND | Sargent Central 6 | 41-006 | | Nedrose 4 | 51-004 | Watford City ND | McKenzie Co 1 | 27-001 |
| Ft. Ransom ND | Ft. Ransom 6 | 37-006 | | S Prairie 70 | 51-070 | West Fargo ND | West Fargo 6 | 09-006 |
| Ft. Totten ND | Ft. Totten 30 | 03-030 | | Air Force Base 160 | 51-160 | Westhope ND | Westhope 17 | 05-017 |
| Ft. Yates ND | Ft. Yates 4 | 43-004 | Minto ND | Minto 20 | 50-020 | Williston ND | Williston Basin 7 | 53-007 |
| Gackle ND | Gackle-Streeter 56 | 24-056 | Mohall ND | Mohall-Lansford | | Wilton ND | Wilton 1 | 28-001 |
| Garrison ND | Garrison 51 | 28-051 | | -Sherwood 1 | 38-001 | Wimbledon ND | Barnes County | |
| Glen Ullin ND | Glen Ullin 48 | 30-048 | Montpelier ND | Montpelier 14 | 47-014 | | North 7 | 02-007 |
| Glenburn ND | Glenburn 26 | 38-026 | Mott ND | Mott-Regent 1 | 21-001 | Wing ND | Wing 28 | 08-028 |
| Golva ND | Lone Tree 6 | 17-006 | Munich ND | Munich 19 | 10-019 | Wishek ND | Wishek 19 | 26-019 |
| Grafton ND | Grafton 18 | 50-018 | Napoleon ND | Napoleon 2 | 24-002 | Wyndmere ND | Wyndmere 42 | 39-042 |
| Grand Forks ND | Grand Forks 1 | 18-001 | New England ND | New England 9 | 21-009 | Zeeland ND | Zeeland 4 | 26-004 |
| | Air Force Base 140 | 18-140 | | | | | | |

2024 Tax Table

Example. Taxpayers are residents of North Dakota and are married filing jointly. Their North Dakota taxable income is \$92,325. Find "\$92,300 - \$92,350" in the ND taxable income column. Read across to the amount shown in the "Married filing jointly" column. Their tax is \$264.

Part- or full-year nonresident. If either or both spouses were part- or full-year nonresidents of North Dakota, they must enter the \$264 on Schedule ND-1NR, line 22, to calculate their tax.

Example

| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
|----------|---------------|--------|--------------------------|---------------------------|-------------------|
| 92,250 | 92,300 | 880 | 263 | 1,032 | 567 |
| 92,300 | 92,350 | 881 | 264 | 1,033 | 568 |
| 92,350 | 92,400 | 882 | 265 | 1,034 | 569 |

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is- | | | | | | Your tax is- | | | | | | Your tax is- | | | |
| 0 | 38,950 | 0 | 0 | 0 | 0 | 41,650 | 41,700 | 0 | 0 | 45 | 0 | 44,400 | 44,450 | 0 | 0 | 98 | 0 |
| 38,950 | 39,000 | 0 | 0 | 0 | 0 | 41,700 | 41,750 | 0 | 0 | 46 | 0 | 44,450 | 44,500 | 0 | 0 | 99 | 0 |
| 39,000 | 39,050 | 0 | 0 | 0 | 0 | 41,750 | 41,800 | 0 | 0 | 47 | 0 | 44,500 | 44,550 | 0 | 0 | 100 | 0 |
| 39,050 | 39,100 | 0 | 0 | 0 | 0 | 41,800 | 41,850 | 0 | 0 | 48 | 0 | 44,550 | 44,600 | 0 | 0 | 101 | 0 |
| 39,100 | 39,150 | 0 | 0 | 0 | 0 | 41,850 | 41,900 | 0 | 0 | 49 | 0 | 44,600 | 44,650 | 0 | 0 | 102 | 0 |
| 39,150 | 39,200 | 0 | 0 | 0 | 0 | 41,900 | 41,950 | 0 | 0 | 50 | 0 | 44,650 | 44,700 | 0 | 0 | 103 | 0 |
| 39,200 | 39,250 | 0 | 0 | 0 | 0 | 41,950 | 42,000 | 0 | 0 | 51 | 0 | 44,700 | 44,750 | 0 | 0 | 104 | 0 |
| 39,250 | 39,300 | 0 | 0 | 0 | 0 | 42,000 | 42,050 | 0 | 0 | 52 | 0 | 44,750 | 44,800 | 0 | 0 | 105 | 0 |
| 39,300 | 39,350 | 0 | 0 | 0 | 0 | 42,050 | 42,100 | 0 | 0 | 53 | 0 | 44,800 | 44,850 | 0 | 0 | 106 | 0 |
| 39,350 | 39,400 | 0 | 0 | 0 | 0 | 42,100 | 42,150 | 0 | 0 | 54 | 0 | 44,850 | 44,900 | 0 | 0 | 107 | 0 |
| 39,400 | 39,450 | 0 | 0 | 1 | 0 | 42,150 | 42,200 | 0 | 0 | 55 | 0 | 44,900 | 44,950 | 0 | 0 | 108 | 0 |
| 39,450 | 39,500 | 0 | 0 | 2 | 0 | 42,200 | 42,250 | 0 | 0 | 56 | 0 | 44,950 | 45,000 | 0 | 0 | 109 | 0 |
| 39,500 | 39,550 | 0 | 0 | 3 | 0 | 42,250 | 42,300 | 0 | 0 | 57 | 0 | 45,000 | | | | | |
| 39,550 | 39,600 | 0 | 0 | 4 | 0 | 42,300 | 42,350 | 0 | 0 | 58 | 0 | | | | | | |
| 39,600 | 39,650 | 0 | 0 | 5 | 0 | 42,350 | 42,400 | 0 | 0 | 59 | 0 | 45,000 | 45,050 | 0 | 0 | 110 | 0 |
| 39,650 | 39,700 | 0 | 0 | 6 | 0 | 42,400 | 42,450 | 0 | 0 | 60 | 0 | 45,050 | 45,100 | 0 | 0 | 111 | 0 |
| 39,700 | 39,750 | 0 | 0 | 7 | 0 | 42,450 | 42,500 | 0 | 0 | 61 | 0 | 45,100 | 45,150 | 0 | 0 | 112 | 0 |
| 39,750 | 39,800 | 0 | 0 | 8 | 0 | 42,500 | 42,550 | 0 | 0 | 62 | 0 | 45,150 | 45,200 | 0 | 0 | 113 | 0 |
| 39,800 | 39,850 | 0 | 0 | 9 | 0 | 42,550 | 42,600 | 0 | 0 | 63 | 0 | 45,200 | 45,250 | 0 | 0 | 114 | 0 |
| 39,850 | 39,900 | 0 | 0 | 10 | 0 | 42,600 | 42,650 | 0 | 0 | 64 | 0 | 45,250 | 45,300 | 0 | 0 | 115 | 0 |
| 39,900 | 39,950 | 0 | 0 | 11 | 0 | 42,650 | 42,700 | 0 | 0 | 65 | 0 | 45,300 | 45,350 | 0 | 0 | 116 | 0 |
| 39,950 | 40,000 | 0 | 0 | 12 | 0 | 42,700 | 42,750 | 0 | 0 | 66 | 0 | 45,350 | 45,400 | 0 | 0 | 117 | 0 |
| 40,000 | 40,050 | 0 | 0 | 13 | 0 | 42,750 | 42,800 | 0 | 0 | 67 | 0 | 45,400 | 45,450 | 0 | 0 | 118 | 0 |
| 40,050 | 40,100 | 0 | 0 | 14 | 0 | 42,800 | 42,850 | 0 | 0 | 68 | 0 | 45,450 | 45,500 | 0 | 0 | 119 | 0 |
| 40,100 | 40,150 | 0 | 0 | 15 | 0 | 42,850 | 42,900 | 0 | 0 | 69 | 0 | 45,500 | 45,550 | 0 | 0 | 120 | 0 |
| 40,150 | 40,200 | 0 | 0 | 16 | 0 | 42,900 | 42,950 | 0 | 0 | 70 | 0 | 45,550 | 45,600 | 0 | 0 | 121 | 0 |
| 40,200 | 40,250 | 0 | 0 | 17 | 0 | 42,950 | 43,000 | 0 | 0 | 71 | 0 | 45,600 | 45,650 | 0 | 0 | 122 | 0 |
| 40,250 | 40,300 | 0 | 0 | 18 | 0 | 43,000 | | | | | | 45,650 | 45,700 | 0 | 0 | 123 | 0 |
| 40,300 | 40,350 | 0 | 0 | 19 | 0 | | | | | | | 43,000 | 43,050 | 0 | 0 | 72 | 0 |
| 40,350 | 40,400 | 0 | 0 | 20 | 0 | 43,050 | 43,100 | 0 | 0 | 73 | 0 | 45,750 | 45,800 | 0 | 0 | 125 | 0 |
| 40,400 | 40,450 | 0 | 0 | 21 | 0 | 43,100 | 43,150 | 0 | 0 | 74 | 0 | 45,800 | 45,850 | 0 | 0 | 126 | 0 |
| 40,450 | 40,500 | 0 | 0 | 22 | 0 | 43,150 | 43,200 | 0 | 0 | 75 | 0 | 45,850 | 45,900 | 0 | 0 | 127 | 0 |
| 40,500 | 40,550 | 0 | 0 | 23 | 0 | 43,200 | 43,250 | 0 | 0 | 76 | 0 | 45,900 | 45,950 | 0 | 0 | 128 | 0 |
| 40,550 | 40,600 | 0 | 0 | 24 | 0 | 43,250 | 43,300 | 0 | 0 | 77 | 0 | 45,950 | 46,000 | 0 | 0 | 129 | 0 |
| 40,600 | 40,650 | 0 | 0 | 25 | 0 | 43,300 | 43,350 | 0 | 0 | 78 | 0 | 46,000 | | | | | |
| 40,650 | 40,700 | 0 | 0 | 26 | 0 | 43,350 | 43,400 | 0 | 0 | 79 | 0 | | | | | | |
| 40,700 | 40,750 | 0 | 0 | 27 | 0 | 43,400 | 43,450 | 0 | 0 | 80 | 0 | 46,000 | 46,050 | 0 | 0 | 130 | 0 |
| 40,750 | 40,800 | 0 | 0 | 28 | 0 | 43,450 | 43,500 | 0 | 0 | 81 | 0 | 46,050 | 46,100 | 0 | 0 | 131 | 0 |
| 40,800 | 40,850 | 0 | 0 | 29 | 0 | 43,500 | 43,550 | 0 | 0 | 82 | 0 | 46,100 | 46,150 | 0 | 0 | 132 | 0 |
| 40,850 | 40,900 | 0 | 0 | 30 | 0 | 43,550 | 43,600 | 0 | 0 | 83 | 0 | 46,150 | 46,200 | 0 | 0 | 133 | 0 |
| 40,900 | 40,950 | 0 | 0 | 31 | 0 | 43,600 | 43,650 | 0 | 0 | 84 | 0 | 46,200 | 46,250 | 0 | 0 | 134 | 0 |
| 40,950 | 41,000 | 0 | 0 | 32 | 0 | 43,650 | 43,700 | 0 | 0 | 85 | 0 | 46,250 | 46,300 | 0 | 0 | 135 | 0 |
| 41,000 | | | | | | 43,700 | 43,750 | 0 | 0 | 86 | 0 | 46,300 | 46,350 | 0 | 0 | 136 | 0 |
| | | | | | | 43,750 | 43,800 | 0 | 0 | 87 | 0 | 46,350 | 46,400 | 0 | 0 | 137 | 0 |
| 41,000 | 41,050 | 0 | 0 | 33 | 0 | 43,800 | 43,850 | 0 | 0 | 88 | 0 | 46,400 | 46,450 | 0 | 0 | 138 | 0 |
| 41,050 | 41,100 | 0 | 0 | 34 | 0 | 43,850 | 43,900 | 0 | 0 | 89 | 0 | 46,450 | 46,500 | 0 | 0 | 139 | 0 |
| 41,100 | 41,150 | 0 | 0 | 35 | 0 | 43,900 | 43,950 | 0 | 0 | 90 | 0 | 46,500 | 46,550 | 0 | 0 | 140 | 0 |
| 41,150 | 41,200 | 0 | 0 | 36 | 0 | 43,950 | 44,000 | 0 | 0 | 91 | 0 | 46,550 | 46,600 | 0 | 0 | 141 | 0 |
| 41,200 | 41,250 | 0 | 0 | 37 | 0 | 44,000 | 44,050 | 0 | 0 | 92 | 0 | 46,600 | 46,650 | 0 | 0 | 142 | 0 |
| 41,250 | 41,300 | 0 | 0 | 38 | 0 | 44,050 | 44,100 | 0 | 0 | 93 | 0 | 46,650 | 46,700 | 0 | 0 | 143 | 0 |
| 41,300 | 41,350 | 0 | 0 | 39 | 0 | 44,100 | 44,150 | 0 | 0 | 94 | 0 | 46,700 | 46,750 | 0 | 0 | 144 | 0 |
| 41,350 | 41,400 | 0 | 0 | 40 | 0 | 44,150 | 44,200 | 0 | 0 | 95 | 0 | 46,750 | 46,800 | 0 | 0 | 145 | 0 |
| 41,400 | 41,450 | 0 | 0 | 41 | 0 | 44,200 | 44,250 | 0 | 0 | 96 | 0 | 46,800 | 46,850 | 0 | 0 | 146 | 0 |
| 41,450 | 41,500 | 0 | 0 | 42 | 0 | 44,250 | 44,300 | 0 | 0 | 97 | 0 | 46,850 | 46,900 | 0 | 0 | 147 | 0 |
| 41,500 | 41,550 | 0 | 0 | 43 | 0 | 44,300 | 44,350 | 0 | 0 | 98 | 0 | 46,900 | 46,950 | 0 | 0 | 148 | 0 |
| 41,550 | 41,600 | 0 | 0 | 44 | 0 | 44,350 | 44,400 | 0 | 0 | | | 46,950 | 47,000 | 0 | 0 | | |

*If a Qualifying surviving spouse, use the Married filing jointly column.

2024 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| | | Single | Married filing jointly * | Married filing separately | Head of household | | | Single | Married filing jointly * | Married filing separately | Head of household | | | Single | Married filing jointly * | Married filing separately | Head of household |
| At least | But less than | Your tax is- | | | | At least | But less than | Your tax is- | | | | At least | But less than | Your tax is- | | | |
| 47,000 | | | | | | 50,000 | | | | | | 53,000 | | | | | |
| 47,000 | 47,050 | 0 | 0 | 149 | 0 | 50,000 | 50,050 | 56 | 0 | 208 | 0 | 53,000 | 53,050 | 115 | 0 | 266 | 0 |
| 47,050 | 47,100 | 0 | 0 | 150 | 0 | 50,050 | 50,100 | 57 | 0 | 209 | 0 | 53,050 | 53,100 | 116 | 0 | 267 | 0 |
| 47,100 | 47,150 | 0 | 0 | 151 | 0 | 50,100 | 50,150 | 58 | 0 | 210 | 0 | 53,100 | 53,150 | 117 | 0 | 268 | 0 |
| 47,150 | 47,200 | 0 | 0 | 152 | 0 | 50,150 | 50,200 | 59 | 0 | 211 | 0 | 53,150 | 53,200 | 117 | 0 | 269 | 0 |
| 47,200 | 47,250 | 1 | 0 | 153 | 0 | 50,200 | 50,250 | 60 | 0 | 212 | 0 | 53,200 | 53,250 | 118 | 0 | 270 | 0 |
| 47,250 | 47,300 | 2 | 0 | 154 | 0 | 50,250 | 50,300 | 61 | 0 | 213 | 0 | 53,250 | 53,300 | 119 | 0 | 271 | 0 |
| 47,300 | 47,350 | 3 | 0 | 155 | 0 | 50,300 | 50,350 | 62 | 0 | 214 | 0 | 53,300 | 53,350 | 120 | 0 | 272 | 0 |
| 47,350 | 47,400 | 4 | 0 | 156 | 0 | 50,350 | 50,400 | 63 | 0 | 215 | 0 | 53,350 | 53,400 | 121 | 0 | 273 | 0 |
| 47,400 | 47,450 | 5 | 0 | 157 | 0 | 50,400 | 50,450 | 64 | 0 | 215 | 0 | 53,400 | 53,450 | 122 | 0 | 274 | 0 |
| 47,450 | 47,500 | 6 | 0 | 158 | 0 | 50,450 | 50,500 | 65 | 0 | 216 | 0 | 53,450 | 53,500 | 123 | 0 | 275 | 0 |
| 47,500 | 47,550 | 7 | 0 | 159 | 0 | 50,500 | 50,550 | 66 | 0 | 217 | 0 | 53,500 | 53,550 | 124 | 0 | 276 | 0 |
| 47,550 | 47,600 | 8 | 0 | 160 | 0 | 50,550 | 50,600 | 67 | 0 | 218 | 0 | 53,550 | 53,600 | 125 | 0 | 277 | 0 |
| 47,600 | 47,650 | 9 | 0 | 161 | 0 | 50,600 | 50,650 | 68 | 0 | 219 | 0 | 53,600 | 53,650 | 126 | 0 | 278 | 0 |
| 47,650 | 47,700 | 10 | 0 | 162 | 0 | 50,650 | 50,700 | 69 | 0 | 220 | 0 | 53,650 | 53,700 | 127 | 0 | 279 | 0 |
| 47,700 | 47,750 | 11 | 0 | 163 | 0 | 50,700 | 50,750 | 70 | 0 | 221 | 0 | 53,700 | 53,750 | 128 | 0 | 280 | 0 |
| 47,750 | 47,800 | 12 | 0 | 164 | 0 | 50,750 | 50,800 | 71 | 0 | 222 | 0 | 53,750 | 53,800 | 129 | 0 | 281 | 0 |
| 47,800 | 47,850 | 13 | 0 | 165 | 0 | 50,800 | 50,850 | 72 | 0 | 223 | 0 | 53,800 | 53,850 | 130 | 0 | 282 | 0 |
| 47,850 | 47,900 | 14 | 0 | 166 | 0 | 50,850 | 50,900 | 73 | 0 | 224 | 0 | 53,850 | 53,900 | 131 | 0 | 283 | 0 |
| 47,900 | 47,950 | 15 | 0 | 167 | 0 | 50,900 | 50,950 | 74 | 0 | 225 | 0 | 53,900 | 53,950 | 132 | 0 | 284 | 0 |
| 47,950 | 48,000 | 16 | 0 | 168 | 0 | 50,950 | 51,000 | 75 | 0 | 226 | 0 | 53,950 | 54,000 | 133 | 0 | 285 | 0 |
| 48,000 | | | | | | 51,000 | | | | | | 54,000 | | | | | |
| 48,000 | 48,050 | 17 | 0 | 169 | 0 | 51,000 | 51,050 | 76 | 0 | 227 | 0 | 54,000 | 54,050 | 134 | 0 | 286 | 0 |
| 48,050 | 48,100 | 18 | 0 | 170 | 0 | 51,050 | 51,100 | 77 | 0 | 228 | 0 | 54,050 | 54,100 | 135 | 0 | 287 | 0 |
| 48,100 | 48,150 | 19 | 0 | 171 | 0 | 51,100 | 51,150 | 78 | 0 | 229 | 0 | 54,100 | 54,150 | 136 | 0 | 288 | 0 |
| 48,150 | 48,200 | 20 | 0 | 172 | 0 | 51,150 | 51,200 | 78 | 0 | 230 | 0 | 54,150 | 54,200 | 137 | 0 | 289 | 0 |
| 48,200 | 48,250 | 21 | 0 | 173 | 0 | 51,200 | 51,250 | 79 | 0 | 231 | 0 | 54,200 | 54,250 | 138 | 0 | 290 | 0 |
| 48,250 | 48,300 | 22 | 0 | 174 | 0 | 51,250 | 51,300 | 80 | 0 | 232 | 0 | 54,250 | 54,300 | 139 | 0 | 291 | 0 |
| 48,300 | 48,350 | 23 | 0 | 175 | 0 | 51,300 | 51,350 | 81 | 0 | 233 | 0 | 54,300 | 54,350 | 140 | 0 | 292 | 0 |
| 48,350 | 48,400 | 24 | 0 | 176 | 0 | 51,350 | 51,400 | 82 | 0 | 234 | 0 | 54,350 | 54,400 | 141 | 0 | 293 | 0 |
| 48,400 | 48,450 | 25 | 0 | 176 | 0 | 51,400 | 51,450 | 83 | 0 | 235 | 0 | 54,400 | 54,450 | 142 | 0 | 293 | 0 |
| 48,450 | 48,500 | 26 | 0 | 177 | 0 | 51,450 | 51,500 | 84 | 0 | 236 | 0 | 54,450 | 54,500 | 143 | 0 | 294 | 0 |
| 48,500 | 48,550 | 27 | 0 | 178 | 0 | 51,500 | 51,550 | 85 | 0 | 237 | 0 | 54,500 | 54,550 | 144 | 0 | 295 | 0 |
| 48,550 | 48,600 | 28 | 0 | 179 | 0 | 51,550 | 51,600 | 86 | 0 | 238 | 0 | 54,550 | 54,600 | 145 | 0 | 296 | 0 |
| 48,600 | 48,650 | 29 | 0 | 180 | 0 | 51,600 | 51,650 | 87 | 0 | 239 | 0 | 54,600 | 54,650 | 146 | 0 | 297 | 0 |
| 48,650 | 48,700 | 30 | 0 | 181 | 0 | 51,650 | 51,700 | 88 | 0 | 240 | 0 | 54,650 | 54,700 | 147 | 0 | 298 | 0 |
| 48,700 | 48,750 | 31 | 0 | 182 | 0 | 51,700 | 51,750 | 89 | 0 | 241 | 0 | 54,700 | 54,750 | 148 | 0 | 299 | 0 |
| 48,750 | 48,800 | 32 | 0 | 183 | 0 | 51,750 | 51,800 | 90 | 0 | 242 | 0 | 54,750 | 54,800 | 149 | 0 | 300 | 0 |
| 48,800 | 48,850 | 33 | 0 | 184 | 0 | 51,800 | 51,850 | 91 | 0 | 243 | 0 | 54,800 | 54,850 | 150 | 0 | 301 | 0 |
| 48,850 | 48,900 | 34 | 0 | 185 | 0 | 51,850 | 51,900 | 92 | 0 | 244 | 0 | 54,850 | 54,900 | 151 | 0 | 302 | 0 |
| 48,900 | 48,950 | 35 | 0 | 186 | 0 | 51,900 | 51,950 | 93 | 0 | 245 | 0 | 54,900 | 54,950 | 152 | 0 | 303 | 0 |
| 48,950 | 49,000 | 36 | 0 | 187 | 0 | 51,950 | 52,000 | 94 | 0 | 246 | 0 | 54,950 | 55,000 | 153 | 0 | 304 | 0 |
| 49,000 | | | | | | 52,000 | | | | | | 55,000 | | | | | |
| 49,000 | 49,050 | 37 | 0 | 188 | 0 | 52,000 | 52,050 | 95 | 0 | 247 | 0 | 55,000 | 55,050 | 154 | 0 | 305 | 0 |
| 49,050 | 49,100 | 38 | 0 | 189 | 0 | 52,050 | 52,100 | 96 | 0 | 248 | 0 | 55,050 | 55,100 | 155 | 0 | 306 | 0 |
| 49,100 | 49,150 | 39 | 0 | 190 | 0 | 52,100 | 52,150 | 97 | 0 | 249 | 0 | 55,100 | 55,150 | 156 | 0 | 307 | 0 |
| 49,150 | 49,200 | 39 | 0 | 191 | 0 | 52,150 | 52,200 | 98 | 0 | 250 | 0 | 55,150 | 55,200 | 156 | 0 | 308 | 0 |
| 49,200 | 49,250 | 40 | 0 | 192 | 0 | 52,200 | 52,250 | 99 | 0 | 251 | 0 | 55,200 | 55,250 | 157 | 0 | 309 | 0 |
| 49,250 | 49,300 | 41 | 0 | 193 | 0 | 52,250 | 52,300 | 100 | 0 | 252 | 0 | 55,250 | 55,300 | 158 | 0 | 310 | 0 |
| 49,300 | 49,350 | 42 | 0 | 194 | 0 | 52,300 | 52,350 | 101 | 0 | 253 | 0 | 55,300 | 55,350 | 159 | 0 | 311 | 0 |
| 49,350 | 49,400 | 43 | 0 | 195 | 0 | 52,350 | 52,400 | 102 | 0 | 254 | 0 | 55,350 | 55,400 | 160 | 0 | 312 | 0 |
| 49,400 | 49,450 | 44 | 0 | 196 | 0 | 52,400 | 52,450 | 103 | 0 | 254 | 0 | 55,400 | 55,450 | 161 | 0 | 313 | 0 |
| 49,450 | 49,500 | 45 | 0 | 197 | 0 | 52,450 | 52,500 | 104 | 0 | 255 | 0 | 55,450 | 55,500 | 162 | 0 | 314 | 0 |
| 49,500 | 49,550 | 46 | 0 | 198 | 0 | 52,500 | 52,550 | 105 | 0 | 256 | 0 | 55,500 | 55,550 | 163 | 0 | 315 | 0 |
| 49,550 | 49,600 | 47 | 0 | 199 | 0 | 52,550 | 52,600 | 106 | 0 | 257 | 0 | 55,550 | 55,600 | 164 | 0 | 316 | 0 |
| 49,600 | 49,650 | 48 | 0 | 200 | 0 | 52,600 | 52,650 | 107 | 0 | 258 | 0 | 55,600 | 55,650 | 165 | 0 | 317 | 0 |
| 49,650 | 49,700 | 49 | 0 | 201 | 0 | 52,650 | 52,700 | 108 | 0 | 259 | 0 | 55,650 | 55,700 | 166 | 0 | 318 | 0 |
| 49,700 | 49,750 | 50 | 0 | 202 | 0 | 52,700 | 52,750 | 109 | 0 | 260 | 0 | 55,700 | 55,750 | 167 | 0 | 319 | 0 |
| 49,750 | 49,800 | 51 | 0 | 203 | 0 | 52,750 | 52,800 | 110 | 0 | 261 | 0 | 55,750 | 55,800 | 168 | 0 | 320 | 0 |
| 49,800 | 49,850 | 52 | 0 | 204 | 0 | 52,800 | 52,850 | 111 | 0 | 262 | 0 | 55,800 | 55,850 | 169 | 0 | 321 | 0 |
| 49,850 | 49,900 | 53 | 0 | 205 | 0 | 52,850 | 52,900 | 112 | 0 | 263 | 0 | 55,850 | 55,900 | 170 | 0 | 322 | 0 |
| 49,900 | 49,950 | 54 | 0 | 206 | 0 | 52,900 | 52,950 | 113 | 0 | 264 | 0 | 55,900 | 55,950 | 171 | 0 | 323 | 0 |
| 49,950 | 50,000 | 55 | 0 | 207 | 0 | 52,950 | 53,000 | 114 | 0 | 265 | 0 | 55,950 | 56,000 | 172 | 0 | 324 | 0 |

*If a Qualifying surviving spouse, use the Married filing jointly column.

2024 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is- | | | | | | Your tax is- | | | | | | Your tax is- | | | |
| 56,000 | | | | | | 59,000 | | | | | | 62,000 | | | | | |
| 56,000 | 56,050 | 173 | 0 | 325 | 0 | 59,000 | 59,050 | 232 | 0 | 383 | 0 | 62,000 | 62,050 | 290 | 0 | 442 | 0 |
| 56,050 | 56,100 | 174 | 0 | 326 | 0 | 59,050 | 59,100 | 233 | 0 | 384 | 0 | 62,050 | 62,100 | 291 | 0 | 443 | 0 |
| 56,100 | 56,150 | 175 | 0 | 327 | 0 | 59,100 | 59,150 | 234 | 0 | 385 | 0 | 62,100 | 62,150 | 292 | 0 | 444 | 0 |
| 56,150 | 56,200 | 176 | 0 | 328 | 0 | 59,150 | 59,200 | 234 | 0 | 386 | 0 | 62,150 | 62,200 | 293 | 0 | 445 | 0 |
| 56,200 | 56,250 | 177 | 0 | 329 | 0 | 59,200 | 59,250 | 235 | 0 | 387 | 0 | 62,200 | 62,250 | 294 | 0 | 446 | 0 |
| 56,250 | 56,300 | 178 | 0 | 330 | 0 | 59,250 | 59,300 | 236 | 0 | 388 | 0 | 62,250 | 62,300 | 295 | 0 | 447 | 0 |
| 56,300 | 56,350 | 179 | 0 | 331 | 0 | 59,300 | 59,350 | 237 | 0 | 389 | 0 | 62,300 | 62,350 | 296 | 0 | 448 | 0 |
| 56,350 | 56,400 | 180 | 0 | 332 | 0 | 59,350 | 59,400 | 238 | 0 | 390 | 0 | 62,350 | 62,400 | 297 | 0 | 449 | 0 |
| 56,400 | 56,450 | 181 | 0 | 332 | 0 | 59,400 | 59,450 | 239 | 0 | 391 | 0 | 62,400 | 62,450 | 298 | 0 | 449 | 0 |
| 56,450 | 56,500 | 182 | 0 | 333 | 0 | 59,450 | 59,500 | 240 | 0 | 392 | 0 | 62,450 | 62,500 | 299 | 0 | 450 | 0 |
| 56,500 | 56,550 | 183 | 0 | 334 | 0 | 59,500 | 59,550 | 241 | 0 | 393 | 0 | 62,500 | 62,550 | 300 | 0 | 451 | 0 |
| 56,550 | 56,600 | 184 | 0 | 335 | 0 | 59,550 | 59,600 | 242 | 0 | 394 | 0 | 62,550 | 62,600 | 301 | 0 | 452 | 0 |
| 56,600 | 56,650 | 185 | 0 | 336 | 0 | 59,600 | 59,650 | 243 | 0 | 395 | 0 | 62,600 | 62,650 | 302 | 0 | 453 | 0 |
| 56,650 | 56,700 | 186 | 0 | 337 | 0 | 59,650 | 59,700 | 244 | 0 | 396 | 0 | 62,650 | 62,700 | 303 | 0 | 454 | 0 |
| 56,700 | 56,750 | 187 | 0 | 338 | 0 | 59,700 | 59,750 | 245 | 0 | 397 | 0 | 62,700 | 62,750 | 304 | 0 | 455 | 0 |
| 56,750 | 56,800 | 188 | 0 | 339 | 0 | 59,750 | 59,800 | 246 | 0 | 398 | 0 | 62,750 | 62,800 | 305 | 0 | 456 | 0 |
| 56,800 | 56,850 | 189 | 0 | 340 | 0 | 59,800 | 59,850 | 247 | 0 | 399 | 0 | 62,800 | 62,850 | 306 | 0 | 457 | 0 |
| 56,850 | 56,900 | 190 | 0 | 341 | 0 | 59,850 | 59,900 | 248 | 0 | 400 | 0 | 62,850 | 62,900 | 307 | 0 | 458 | 0 |
| 56,900 | 56,950 | 191 | 0 | 342 | 0 | 59,900 | 59,950 | 249 | 0 | 401 | 0 | 62,900 | 62,950 | 308 | 0 | 459 | 0 |
| 56,950 | 57,000 | 192 | 0 | 343 | 0 | 59,950 | 60,000 | 250 | 0 | 402 | 0 | 62,950 | 63,000 | 309 | 0 | 460 | 0 |
| 57,000 | | | | | | 60,000 | | | | | | 63,000 | | | | | |
| 57,000 | 57,050 | 193 | 0 | 344 | 0 | 60,000 | 60,050 | 251 | 0 | 403 | 0 | 63,000 | 63,050 | 310 | 0 | 461 | 0 |
| 57,050 | 57,100 | 194 | 0 | 345 | 0 | 60,050 | 60,100 | 252 | 0 | 404 | 0 | 63,050 | 63,100 | 311 | 0 | 462 | 0 |
| 57,100 | 57,150 | 195 | 0 | 346 | 0 | 60,100 | 60,150 | 253 | 0 | 405 | 0 | 63,100 | 63,150 | 312 | 0 | 463 | 0 |
| 57,150 | 57,200 | 195 | 0 | 347 | 0 | 60,150 | 60,200 | 254 | 0 | 406 | 0 | 63,150 | 63,200 | 312 | 0 | 464 | 0 |
| 57,200 | 57,250 | 196 | 0 | 348 | 0 | 60,200 | 60,250 | 255 | 0 | 407 | 0 | 63,200 | 63,250 | 313 | 0 | 465 | 1 |
| 57,250 | 57,300 | 197 | 0 | 349 | 0 | 60,250 | 60,300 | 256 | 0 | 408 | 0 | 63,250 | 63,300 | 314 | 0 | 466 | 2 |
| 57,300 | 57,350 | 198 | 0 | 350 | 0 | 60,300 | 60,350 | 257 | 0 | 409 | 0 | 63,300 | 63,350 | 315 | 0 | 467 | 3 |
| 57,350 | 57,400 | 199 | 0 | 351 | 0 | 60,350 | 60,400 | 258 | 0 | 410 | 0 | 63,350 | 63,400 | 316 | 0 | 468 | 4 |
| 57,400 | 57,450 | 200 | 0 | 352 | 0 | 60,400 | 60,450 | 259 | 0 | 410 | 0 | 63,400 | 63,450 | 317 | 0 | 469 | 5 |
| 57,450 | 57,500 | 201 | 0 | 353 | 0 | 60,450 | 60,500 | 260 | 0 | 411 | 0 | 63,450 | 63,500 | 318 | 0 | 470 | 6 |
| 57,500 | 57,550 | 202 | 0 | 354 | 0 | 60,500 | 60,550 | 261 | 0 | 412 | 0 | 63,500 | 63,550 | 319 | 0 | 471 | 7 |
| 57,550 | 57,600 | 203 | 0 | 355 | 0 | 60,550 | 60,600 | 262 | 0 | 413 | 0 | 63,550 | 63,600 | 320 | 0 | 472 | 8 |
| 57,600 | 57,650 | 204 | 0 | 356 | 0 | 60,600 | 60,650 | 263 | 0 | 414 | 0 | 63,600 | 63,650 | 321 | 0 | 473 | 9 |
| 57,650 | 57,700 | 205 | 0 | 357 | 0 | 60,650 | 60,700 | 264 | 0 | 415 | 0 | 63,650 | 63,700 | 322 | 0 | 474 | 10 |
| 57,700 | 57,750 | 206 | 0 | 358 | 0 | 60,700 | 60,750 | 265 | 0 | 416 | 0 | 63,700 | 63,750 | 323 | 0 | 475 | 11 |
| 57,750 | 57,800 | 207 | 0 | 359 | 0 | 60,750 | 60,800 | 266 | 0 | 417 | 0 | 63,750 | 63,800 | 324 | 0 | 476 | 12 |
| 57,800 | 57,850 | 208 | 0 | 360 | 0 | 60,800 | 60,850 | 267 | 0 | 418 | 0 | 63,800 | 63,850 | 325 | 0 | 477 | 13 |
| 57,850 | 57,900 | 209 | 0 | 361 | 0 | 60,850 | 60,900 | 268 | 0 | 419 | 0 | 63,850 | 63,900 | 326 | 0 | 478 | 14 |
| 57,900 | 57,950 | 210 | 0 | 362 | 0 | 60,900 | 60,950 | 269 | 0 | 420 | 0 | 63,900 | 63,950 | 327 | 0 | 479 | 15 |
| 57,950 | 58,000 | 211 | 0 | 363 | 0 | 60,950 | 61,000 | 270 | 0 | 421 | 0 | 63,950 | 64,000 | 328 | 0 | 480 | 16 |
| 58,000 | | | | | | 61,000 | | | | | | 64,000 | | | | | |
| 58,000 | 58,050 | 212 | 0 | 364 | 0 | 61,000 | 61,050 | 271 | 0 | 422 | 0 | 64,000 | 64,050 | 329 | 0 | 481 | 17 |
| 58,050 | 58,100 | 213 | 0 | 365 | 0 | 61,050 | 61,100 | 272 | 0 | 423 | 0 | 64,050 | 64,100 | 330 | 0 | 482 | 18 |
| 58,100 | 58,150 | 214 | 0 | 366 | 0 | 61,100 | 61,150 | 273 | 0 | 424 | 0 | 64,100 | 64,150 | 331 | 0 | 483 | 19 |
| 58,150 | 58,200 | 215 | 0 | 367 | 0 | 61,150 | 61,200 | 273 | 0 | 425 | 0 | 64,150 | 64,200 | 332 | 0 | 484 | 20 |
| 58,200 | 58,250 | 216 | 0 | 368 | 0 | 61,200 | 61,250 | 274 | 0 | 426 | 0 | 64,200 | 64,250 | 333 | 0 | 485 | 20 |
| 58,250 | 58,300 | 217 | 0 | 369 | 0 | 61,250 | 61,300 | 275 | 0 | 427 | 0 | 64,250 | 64,300 | 334 | 0 | 486 | 21 |
| 58,300 | 58,350 | 218 | 0 | 370 | 0 | 61,300 | 61,350 | 276 | 0 | 428 | 0 | 64,300 | 64,350 | 335 | 0 | 487 | 22 |
| 58,350 | 58,400 | 219 | 0 | 371 | 0 | 61,350 | 61,400 | 277 | 0 | 429 | 0 | 64,350 | 64,400 | 336 | 0 | 488 | 23 |
| 58,400 | 58,450 | 220 | 0 | 371 | 0 | 61,400 | 61,450 | 278 | 0 | 430 | 0 | 64,400 | 64,450 | 337 | 0 | 488 | 24 |
| 58,450 | 58,500 | 221 | 0 | 372 | 0 | 61,450 | 61,500 | 279 | 0 | 431 | 0 | 64,450 | 64,500 | 338 | 0 | 489 | 25 |
| 58,500 | 58,550 | 222 | 0 | 373 | 0 | 61,500 | 61,550 | 280 | 0 | 432 | 0 | 64,500 | 64,550 | 339 | 0 | 490 | 26 |
| 58,550 | 58,600 | 223 | 0 | 374 | 0 | 61,550 | 61,600 | 281 | 0 | 433 | 0 | 64,550 | 64,600 | 340 | 0 | 491 | 27 |
| 58,600 | 58,650 | 224 | 0 | 375 | 0 | 61,600 | 61,650 | 282 | 0 | 434 | 0 | 64,600 | 64,650 | 341 | 0 | 492 | 28 |
| 58,650 | 58,700 | 225 | 0 | 376 | 0 | 61,650 | 61,700 | 283 | 0 | 435 | 0 | 64,650 | 64,700 | 342 | 0 | 493 | 29 |
| 58,700 | 58,750 | 226 | 0 | 377 | 0 | 61,700 | 61,750 | 284 | 0 | 436 | 0 | 64,700 | 64,750 | 343 | 0 | 494 | 30 |
| 58,750 | 58,800 | 227 | 0 | 378 | 0 | 61,750 | 61,800 | 285 | 0 | 437 | 0 | 64,750 | 64,800 | 344 | 0 | 495 | 31 |
| 58,800 | 58,850 | 228 | 0 | 379 | 0 | 61,800 | 61,850 | 286 | 0 | 438 | 0 | 64,800 | 64,850 | 345 | 0 | 496 | 32 |
| 58,850 | 58,900 | 229 | 0 | 380 | 0 | 61,850 | 61,900 | 287 | 0 | 439 | 0 | 64,850 | 64,900 | 346 | 0 | 497 | 33 |
| 58,900 | 58,950 | 230 | 0 | 381 | 0 | 61,900 | 61,950 | 288 | 0 | 440 | 0 | 64,900 | 64,950 | 347 | 0 | 498 | 34 |
| 58,950 | 59,000 | 231 | 0 | 382 | 0 | 61,950 | 62,000 | 289 | 0 | 441 | 0 | 64,950 | 65,000 | 348 | 0 | 499 | 35 |

*If a **Qualifying surviving spouse**, use the **Married filing jointly** column.

2024 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is- | | | | | | Your tax is- | | | | | | Your tax is- | | | |
| 65,000 | | | | | | 68,000 | | | | | | 71,000 | | | | | |
| 65,000 | 65,050 | 349 | 0 | 500 | 36 | 68,000 | 68,050 | 407 | 0 | 559 | 95 | 71,000 | 71,050 | 466 | 0 | 617 | 153 |
| 65,050 | 65,100 | 350 | 0 | 501 | 37 | 68,050 | 68,100 | 408 | 0 | 560 | 96 | 71,050 | 71,100 | 467 | 0 | 618 | 154 |
| 65,100 | 65,150 | 351 | 0 | 502 | 38 | 68,100 | 68,150 | 409 | 0 | 561 | 97 | 71,100 | 71,150 | 468 | 0 | 619 | 155 |
| 65,150 | 65,200 | 351 | 0 | 503 | 39 | 68,150 | 68,200 | 410 | 0 | 562 | 98 | 71,150 | 71,200 | 468 | 0 | 620 | 156 |
| 65,200 | 65,250 | 352 | 0 | 504 | 40 | 68,200 | 68,250 | 411 | 0 | 563 | 98 | 71,200 | 71,250 | 469 | 0 | 621 | 157 |
| 65,250 | 65,300 | 353 | 0 | 505 | 41 | 68,250 | 68,300 | 412 | 0 | 564 | 99 | 71,250 | 71,300 | 470 | 0 | 622 | 158 |
| 65,300 | 65,350 | 354 | 0 | 506 | 42 | 68,300 | 68,350 | 413 | 0 | 565 | 100 | 71,300 | 71,350 | 471 | 0 | 623 | 159 |
| 65,350 | 65,400 | 355 | 0 | 507 | 43 | 68,350 | 68,400 | 414 | 0 | 566 | 101 | 71,350 | 71,400 | 472 | 0 | 624 | 160 |
| 65,400 | 65,450 | 356 | 0 | 508 | 44 | 68,400 | 68,450 | 415 | 0 | 566 | 102 | 71,400 | 71,450 | 473 | 0 | 625 | 161 |
| 65,450 | 65,500 | 357 | 0 | 509 | 45 | 68,450 | 68,500 | 416 | 0 | 567 | 103 | 71,450 | 71,500 | 474 | 0 | 626 | 162 |
| 65,500 | 65,550 | 358 | 0 | 510 | 46 | 68,500 | 68,550 | 417 | 0 | 568 | 104 | 71,500 | 71,550 | 475 | 0 | 627 | 163 |
| 65,550 | 65,600 | 359 | 0 | 511 | 47 | 68,550 | 68,600 | 418 | 0 | 569 | 105 | 71,550 | 71,600 | 476 | 0 | 628 | 164 |
| 65,600 | 65,650 | 360 | 0 | 512 | 48 | 68,600 | 68,650 | 419 | 0 | 570 | 106 | 71,600 | 71,650 | 477 | 0 | 629 | 165 |
| 65,650 | 65,700 | 361 | 0 | 513 | 49 | 68,650 | 68,700 | 420 | 0 | 571 | 107 | 71,650 | 71,700 | 478 | 0 | 630 | 166 |
| 65,700 | 65,750 | 362 | 0 | 514 | 50 | 68,700 | 68,750 | 421 | 0 | 572 | 108 | 71,700 | 71,750 | 479 | 0 | 631 | 167 |
| 65,750 | 65,800 | 363 | 0 | 515 | 51 | 68,750 | 68,800 | 422 | 0 | 573 | 109 | 71,750 | 71,800 | 480 | 0 | 632 | 168 |
| 65,800 | 65,850 | 364 | 0 | 516 | 52 | 68,800 | 68,850 | 423 | 0 | 574 | 110 | 71,800 | 71,850 | 481 | 0 | 633 | 169 |
| 65,850 | 65,900 | 365 | 0 | 517 | 53 | 68,850 | 68,900 | 424 | 0 | 575 | 111 | 71,850 | 71,900 | 482 | 0 | 634 | 170 |
| 65,900 | 65,950 | 366 | 0 | 518 | 54 | 68,900 | 68,950 | 425 | 0 | 576 | 112 | 71,900 | 71,950 | 483 | 0 | 635 | 171 |
| 65,950 | 66,000 | 367 | 0 | 519 | 55 | 68,950 | 69,000 | 426 | 0 | 577 | 113 | 71,950 | 72,000 | 484 | 0 | 636 | 172 |
| 66,000 | | | | | | 69,000 | | | | | | 72,000 | | | | | |
| 66,000 | 66,050 | 368 | 0 | 520 | 56 | 69,000 | 69,050 | 427 | 0 | 578 | 114 | 72,000 | 72,050 | 485 | 0 | 637 | 173 |
| 66,050 | 66,100 | 369 | 0 | 521 | 57 | 69,050 | 69,100 | 428 | 0 | 579 | 115 | 72,050 | 72,100 | 486 | 0 | 638 | 174 |
| 66,100 | 66,150 | 370 | 0 | 522 | 58 | 69,100 | 69,150 | 429 | 0 | 580 | 116 | 72,100 | 72,150 | 487 | 0 | 639 | 175 |
| 66,150 | 66,200 | 371 | 0 | 523 | 59 | 69,150 | 69,200 | 429 | 0 | 581 | 117 | 72,150 | 72,200 | 488 | 0 | 640 | 176 |
| 66,200 | 66,250 | 372 | 0 | 524 | 59 | 69,200 | 69,250 | 430 | 0 | 582 | 118 | 72,200 | 72,250 | 489 | 0 | 641 | 176 |
| 66,250 | 66,300 | 373 | 0 | 525 | 60 | 69,250 | 69,300 | 431 | 0 | 583 | 119 | 72,250 | 72,300 | 490 | 0 | 642 | 177 |
| 66,300 | 66,350 | 374 | 0 | 526 | 61 | 69,300 | 69,350 | 432 | 0 | 584 | 120 | 72,300 | 72,350 | 491 | 0 | 643 | 178 |
| 66,350 | 66,400 | 375 | 0 | 527 | 62 | 69,350 | 69,400 | 433 | 0 | 585 | 121 | 72,350 | 72,400 | 492 | 0 | 644 | 179 |
| 66,400 | 66,450 | 376 | 0 | 527 | 63 | 69,400 | 69,450 | 434 | 0 | 586 | 122 | 72,400 | 72,450 | 493 | 0 | 644 | 180 |
| 66,450 | 66,500 | 377 | 0 | 528 | 64 | 69,450 | 69,500 | 435 | 0 | 587 | 123 | 72,450 | 72,500 | 494 | 0 | 645 | 181 |
| 66,500 | 66,550 | 378 | 0 | 529 | 65 | 69,500 | 69,550 | 436 | 0 | 588 | 124 | 72,500 | 72,550 | 495 | 0 | 646 | 182 |
| 66,550 | 66,600 | 379 | 0 | 530 | 66 | 69,550 | 69,600 | 437 | 0 | 589 | 125 | 72,550 | 72,600 | 496 | 0 | 647 | 183 |
| 66,600 | 66,650 | 380 | 0 | 531 | 67 | 69,600 | 69,650 | 438 | 0 | 590 | 126 | 72,600 | 72,650 | 497 | 0 | 648 | 184 |
| 66,650 | 66,700 | 381 | 0 | 532 | 68 | 69,650 | 69,700 | 439 | 0 | 591 | 127 | 72,650 | 72,700 | 498 | 0 | 649 | 185 |
| 66,700 | 66,750 | 382 | 0 | 533 | 69 | 69,700 | 69,750 | 440 | 0 | 592 | 128 | 72,700 | 72,750 | 499 | 0 | 650 | 186 |
| 66,750 | 66,800 | 383 | 0 | 534 | 70 | 69,750 | 69,800 | 441 | 0 | 593 | 129 | 72,750 | 72,800 | 500 | 0 | 651 | 187 |
| 66,800 | 66,850 | 384 | 0 | 535 | 71 | 69,800 | 69,850 | 442 | 0 | 594 | 130 | 72,800 | 72,850 | 501 | 0 | 652 | 188 |
| 66,850 | 66,900 | 385 | 0 | 536 | 72 | 69,850 | 69,900 | 443 | 0 | 595 | 131 | 72,850 | 72,900 | 502 | 0 | 653 | 189 |
| 66,900 | 66,950 | 386 | 0 | 537 | 73 | 69,900 | 69,950 | 444 | 0 | 596 | 132 | 72,900 | 72,950 | 503 | 0 | 654 | 190 |
| 66,950 | 67,000 | 387 | 0 | 538 | 74 | 69,950 | 70,000 | 445 | 0 | 597 | 133 | 72,950 | 73,000 | 504 | 0 | 655 | 191 |
| 67,000 | | | | | | 70,000 | | | | | | 73,000 | | | | | |
| 67,000 | 67,050 | 388 | 0 | 539 | 75 | 70,000 | 70,050 | 446 | 0 | 598 | 134 | 73,000 | 73,050 | 505 | 0 | 656 | 192 |
| 67,050 | 67,100 | 389 | 0 | 540 | 76 | 70,050 | 70,100 | 447 | 0 | 599 | 135 | 73,050 | 73,100 | 506 | 0 | 657 | 193 |
| 67,100 | 67,150 | 390 | 0 | 541 | 77 | 70,100 | 70,150 | 448 | 0 | 600 | 136 | 73,100 | 73,150 | 507 | 0 | 658 | 194 |
| 67,150 | 67,200 | 390 | 0 | 542 | 78 | 70,150 | 70,200 | 449 | 0 | 601 | 137 | 73,150 | 73,200 | 507 | 0 | 659 | 195 |
| 67,200 | 67,250 | 391 | 0 | 543 | 79 | 70,200 | 70,250 | 450 | 0 | 602 | 137 | 73,200 | 73,250 | 508 | 0 | 660 | 196 |
| 67,250 | 67,300 | 392 | 0 | 544 | 80 | 70,250 | 70,300 | 451 | 0 | 603 | 138 | 73,250 | 73,300 | 509 | 0 | 661 | 197 |
| 67,300 | 67,350 | 393 | 0 | 545 | 81 | 70,300 | 70,350 | 452 | 0 | 604 | 139 | 73,300 | 73,350 | 510 | 0 | 662 | 198 |
| 67,350 | 67,400 | 394 | 0 | 546 | 82 | 70,350 | 70,400 | 453 | 0 | 605 | 140 | 73,350 | 73,400 | 511 | 0 | 663 | 199 |
| 67,400 | 67,450 | 395 | 0 | 547 | 83 | 70,400 | 70,450 | 454 | 0 | 605 | 141 | 73,400 | 73,450 | 512 | 0 | 664 | 200 |
| 67,450 | 67,500 | 396 | 0 | 548 | 84 | 70,450 | 70,500 | 455 | 0 | 606 | 142 | 73,450 | 73,500 | 513 | 0 | 665 | 201 |
| 67,500 | 67,550 | 397 | 0 | 549 | 85 | 70,500 | 70,550 | 456 | 0 | 607 | 143 | 73,500 | 73,550 | 514 | 0 | 666 | 202 |
| 67,550 | 67,600 | 398 | 0 | 550 | 86 | 70,550 | 70,600 | 457 | 0 | 608 | 144 | 73,550 | 73,600 | 515 | 0 | 667 | 203 |
| 67,600 | 67,650 | 399 | 0 | 551 | 87 | 70,600 | 70,650 | 458 | 0 | 609 | 145 | 73,600 | 73,650 | 516 | 0 | 668 | 204 |
| 67,650 | 67,700 | 400 | 0 | 552 | 88 | 70,650 | 70,700 | 459 | 0 | 610 | 146 | 73,650 | 73,700 | 517 | 0 | 669 | 205 |
| 67,700 | 67,750 | 401 | 0 | 553 | 89 | 70,700 | 70,750 | 460 | 0 | 611 | 147 | 73,700 | 73,750 | 518 | 0 | 670 | 206 |
| 67,750 | 67,800 | 402 | 0 | 554 | 90 | 70,750 | 70,800 | 461 | 0 | 612 | 148 | 73,750 | 73,800 | 519 | 0 | 671 | 207 |
| 67,800 | 67,850 | 403 | 0 | 555 | 91 | 70,800 | 70,850 | 462 | 0 | 613 | 149 | 73,800 | 73,850 | 520 | 0 | 672 | 208 |
| 67,850 | 67,900 | 404 | 0 | 556 | 92 | 70,850 | 70,900 | 463 | 0 | 614 | 150 | 73,850 | 73,900 | 521 | 0 | 673 | 209 |
| 67,900 | 67,950 | 405 | 0 | 557 | 93 | 70,900 | 70,950 | 464 | 0 | 615 | 151 | 73,900 | 73,950 | 522 | 0 | 674 | 210 |
| 67,950 | 68,000 | 406 | 0 | 558 | 94 | 70,950 | 71,000 | 465 | 0 | 616 | 152 | 73,950 | 74,000 | 523 | 0 | 675 | 211 |

*If a **Qualifying surviving spouse**, use the **Married filing jointly** column.

2024 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is- | | | | | | Your tax is- | | | | | | Your tax is- | | | |
| 74,000 | | | | | | 77,000 | | | | | | 80,000 | | | | | |
| 74,000 | 74,050 | 524 | 0 | 676 | 212 | 77,000 | 77,050 | 583 | 0 | 734 | 270 | 80,000 | 80,050 | 641 | 24 | 793 | 329 |
| 74,050 | 74,100 | 525 | 0 | 677 | 213 | 77,050 | 77,100 | 584 | 0 | 735 | 271 | 80,050 | 80,100 | 642 | 25 | 794 | 330 |
| 74,100 | 74,150 | 526 | 0 | 678 | 214 | 77,100 | 77,150 | 585 | 0 | 736 | 272 | 80,100 | 80,150 | 643 | 26 | 795 | 331 |
| 74,150 | 74,200 | 527 | 0 | 679 | 215 | 77,150 | 77,200 | 585 | 0 | 737 | 273 | 80,150 | 80,200 | 644 | 27 | 796 | 332 |
| 74,200 | 74,250 | 528 | 0 | 680 | 215 | 77,200 | 77,250 | 586 | 0 | 738 | 274 | 80,200 | 80,250 | 645 | 28 | 797 | 332 |
| 74,250 | 74,300 | 529 | 0 | 681 | 216 | 77,250 | 77,300 | 587 | 0 | 739 | 275 | 80,250 | 80,300 | 646 | 29 | 798 | 333 |
| 74,300 | 74,350 | 530 | 0 | 682 | 217 | 77,300 | 77,350 | 588 | 0 | 740 | 276 | 80,300 | 80,350 | 647 | 30 | 799 | 334 |
| 74,350 | 74,400 | 531 | 0 | 683 | 218 | 77,350 | 77,400 | 589 | 0 | 741 | 277 | 80,350 | 80,400 | 648 | 31 | 800 | 335 |
| 74,400 | 74,450 | 532 | 0 | 683 | 219 | 77,400 | 77,450 | 590 | 0 | 742 | 278 | 80,400 | 80,450 | 649 | 32 | 800 | 336 |
| 74,450 | 74,500 | 533 | 0 | 684 | 220 | 77,450 | 77,500 | 591 | 0 | 743 | 279 | 80,450 | 80,500 | 650 | 33 | 801 | 337 |
| 74,500 | 74,550 | 534 | 0 | 685 | 221 | 77,500 | 77,550 | 592 | 0 | 744 | 280 | 80,500 | 80,550 | 651 | 34 | 802 | 338 |
| 74,550 | 74,600 | 535 | 0 | 686 | 222 | 77,550 | 77,600 | 593 | 0 | 745 | 281 | 80,550 | 80,600 | 652 | 35 | 803 | 339 |
| 74,600 | 74,650 | 536 | 0 | 687 | 223 | 77,600 | 77,650 | 594 | 0 | 746 | 282 | 80,600 | 80,650 | 653 | 36 | 804 | 340 |
| 74,650 | 74,700 | 537 | 0 | 688 | 224 | 77,650 | 77,700 | 595 | 0 | 747 | 283 | 80,650 | 80,700 | 654 | 37 | 805 | 341 |
| 74,700 | 74,750 | 538 | 0 | 689 | 225 | 77,700 | 77,750 | 596 | 0 | 748 | 284 | 80,700 | 80,750 | 655 | 38 | 806 | 342 |
| 74,750 | 74,800 | 539 | 0 | 690 | 226 | 77,750 | 77,800 | 597 | 0 | 749 | 285 | 80,750 | 80,800 | 656 | 39 | 807 | 343 |
| 74,800 | 74,850 | 540 | 0 | 691 | 227 | 77,800 | 77,850 | 598 | 0 | 750 | 286 | 80,800 | 80,850 | 657 | 40 | 808 | 344 |
| 74,850 | 74,900 | 541 | 0 | 692 | 228 | 77,850 | 77,900 | 599 | 0 | 751 | 287 | 80,850 | 80,900 | 658 | 41 | 809 | 345 |
| 74,900 | 74,950 | 542 | 0 | 693 | 229 | 77,900 | 77,950 | 600 | 0 | 752 | 288 | 80,900 | 80,950 | 659 | 42 | 810 | 346 |
| 74,950 | 75,000 | 543 | 0 | 694 | 230 | 77,950 | 78,000 | 601 | 0 | 753 | 289 | 80,950 | 81,000 | 660 | 43 | 811 | 347 |
| 75,000 | | | | | | 78,000 | | | | | | 81,000 | | | | | |
| 75,000 | 75,050 | 544 | 0 | 695 | 231 | 78,000 | 78,050 | 602 | 0 | 754 | 290 | 81,000 | 81,050 | 661 | 44 | 812 | 348 |
| 75,050 | 75,100 | 545 | 0 | 696 | 232 | 78,050 | 78,100 | 603 | 0 | 755 | 291 | 81,050 | 81,100 | 662 | 45 | 813 | 349 |
| 75,100 | 75,150 | 546 | 0 | 697 | 233 | 78,100 | 78,150 | 604 | 0 | 756 | 292 | 81,100 | 81,150 | 663 | 46 | 814 | 350 |
| 75,150 | 75,200 | 546 | 0 | 698 | 234 | 78,150 | 78,200 | 605 | 0 | 757 | 293 | 81,150 | 81,200 | 663 | 47 | 815 | 351 |
| 75,200 | 75,250 | 547 | 0 | 699 | 235 | 78,200 | 78,250 | 606 | 0 | 758 | 293 | 81,200 | 81,250 | 664 | 48 | 816 | 352 |
| 75,250 | 75,300 | 548 | 0 | 700 | 236 | 78,250 | 78,300 | 607 | 0 | 759 | 294 | 81,250 | 81,300 | 665 | 49 | 817 | 353 |
| 75,300 | 75,350 | 549 | 0 | 701 | 237 | 78,300 | 78,350 | 608 | 0 | 760 | 295 | 81,300 | 81,350 | 666 | 50 | 818 | 354 |
| 75,350 | 75,400 | 550 | 0 | 702 | 238 | 78,350 | 78,400 | 609 | 0 | 761 | 296 | 81,350 | 81,400 | 667 | 51 | 819 | 355 |
| 75,400 | 75,450 | 551 | 0 | 703 | 239 | 78,400 | 78,450 | 610 | 0 | 761 | 297 | 81,400 | 81,450 | 668 | 52 | 820 | 356 |
| 75,450 | 75,500 | 552 | 0 | 704 | 240 | 78,450 | 78,500 | 611 | 0 | 762 | 298 | 81,450 | 81,500 | 669 | 53 | 821 | 357 |
| 75,500 | 75,550 | 553 | 0 | 705 | 241 | 78,500 | 78,550 | 612 | 0 | 763 | 299 | 81,500 | 81,550 | 670 | 54 | 822 | 358 |
| 75,550 | 75,600 | 554 | 0 | 706 | 242 | 78,550 | 78,600 | 613 | 0 | 764 | 300 | 81,550 | 81,600 | 671 | 55 | 823 | 359 |
| 75,600 | 75,650 | 555 | 0 | 707 | 243 | 78,600 | 78,650 | 614 | 0 | 765 | 301 | 81,600 | 81,650 | 672 | 56 | 824 | 360 |
| 75,650 | 75,700 | 556 | 0 | 708 | 244 | 78,650 | 78,700 | 615 | 0 | 766 | 302 | 81,650 | 81,700 | 673 | 57 | 825 | 361 |
| 75,700 | 75,750 | 557 | 0 | 709 | 245 | 78,700 | 78,750 | 616 | 0 | 767 | 303 | 81,700 | 81,750 | 674 | 58 | 826 | 362 |
| 75,750 | 75,800 | 558 | 0 | 710 | 246 | 78,750 | 78,800 | 617 | 0 | 768 | 304 | 81,750 | 81,800 | 675 | 59 | 827 | 363 |
| 75,800 | 75,850 | 559 | 0 | 711 | 247 | 78,800 | 78,850 | 618 | 1 | 769 | 305 | 81,800 | 81,850 | 676 | 59 | 828 | 364 |
| 75,850 | 75,900 | 560 | 0 | 712 | 248 | 78,850 | 78,900 | 619 | 2 | 770 | 306 | 81,850 | 81,900 | 677 | 60 | 829 | 365 |
| 75,900 | 75,950 | 561 | 0 | 713 | 249 | 78,900 | 78,950 | 620 | 3 | 771 | 307 | 81,900 | 81,950 | 678 | 61 | 830 | 366 |
| 75,950 | 76,000 | 562 | 0 | 714 | 250 | 78,950 | 79,000 | 621 | 4 | 772 | 308 | 81,950 | 82,000 | 679 | 62 | 831 | 367 |
| 76,000 | | | | | | 79,000 | | | | | | 82,000 | | | | | |
| 76,000 | 76,050 | 563 | 0 | 715 | 251 | 79,000 | 79,050 | 622 | 5 | 773 | 309 | 82,000 | 82,050 | 680 | 63 | 832 | 368 |
| 76,050 | 76,100 | 564 | 0 | 716 | 252 | 79,050 | 79,100 | 623 | 6 | 774 | 310 | 82,050 | 82,100 | 681 | 64 | 833 | 369 |
| 76,100 | 76,150 | 565 | 0 | 717 | 253 | 79,100 | 79,150 | 624 | 7 | 775 | 311 | 82,100 | 82,150 | 682 | 65 | 834 | 370 |
| 76,150 | 76,200 | 566 | 0 | 718 | 254 | 79,150 | 79,200 | 624 | 8 | 776 | 312 | 82,150 | 82,200 | 683 | 66 | 835 | 371 |
| 76,200 | 76,250 | 567 | 0 | 719 | 254 | 79,200 | 79,250 | 625 | 9 | 777 | 313 | 82,200 | 82,250 | 684 | 67 | 836 | 371 |
| 76,250 | 76,300 | 568 | 0 | 720 | 255 | 79,250 | 79,300 | 626 | 10 | 778 | 314 | 82,250 | 82,300 | 685 | 68 | 837 | 372 |
| 76,300 | 76,350 | 569 | 0 | 721 | 256 | 79,300 | 79,350 | 627 | 11 | 779 | 315 | 82,300 | 82,350 | 686 | 69 | 838 | 373 |
| 76,350 | 76,400 | 570 | 0 | 722 | 257 | 79,350 | 79,400 | 628 | 12 | 780 | 316 | 82,350 | 82,400 | 687 | 70 | 839 | 374 |
| 76,400 | 76,450 | 571 | 0 | 722 | 258 | 79,400 | 79,450 | 629 | 13 | 781 | 317 | 82,400 | 82,450 | 688 | 71 | 839 | 375 |
| 76,450 | 76,500 | 572 | 0 | 723 | 259 | 79,450 | 79,500 | 630 | 14 | 782 | 318 | 82,450 | 82,500 | 689 | 72 | 840 | 376 |
| 76,500 | 76,550 | 573 | 0 | 724 | 260 | 79,500 | 79,550 | 631 | 15 | 783 | 319 | 82,500 | 82,550 | 690 | 73 | 841 | 377 |
| 76,550 | 76,600 | 574 | 0 | 725 | 261 | 79,550 | 79,600 | 632 | 16 | 784 | 320 | 82,550 | 82,600 | 691 | 74 | 842 | 378 |
| 76,600 | 76,650 | 575 | 0 | 726 | 262 | 79,600 | 79,650 | 633 | 17 | 785 | 321 | 82,600 | 82,650 | 692 | 75 | 843 | 379 |
| 76,650 | 76,700 | 576 | 0 | 727 | 263 | 79,650 | 79,700 | 634 | 18 | 786 | 322 | 82,650 | 82,700 | 693 | 76 | 844 | 380 |
| 76,700 | 76,750 | 577 | 0 | 728 | 264 | 79,700 | 79,750 | 635 | 19 | 787 | 323 | 82,700 | 82,750 | 694 | 77 | 845 | 381 |
| 76,750 | 76,800 | 578 | 0 | 729 | 265 | 79,750 | 79,800 | 636 | 20 | 788 | 324 | 82,750 | 82,800 | 695 | 78 | 846 | 382 |
| 76,800 | 76,850 | 579 | 0 | 730 | 266 | 79,800 | 79,850 | 637 | 20 | 789 | 325 | 82,800 | 82,850 | 696 | 79 | 847 | 383 |
| 76,850 | 76,900 | 580 | 0 | 731 | 267 | 79,850 | 79,900 | 638 | 21 | 790 | 326 | 82,850 | 82,900 | 697 | 80 | 848 | 384 |
| 76,900 | 76,950 | 581 | 0 | 732 | 268 | 79,900 | 79,950 | 639 | 22 | 791 | 327 | 82,900 | 82,950 | 698 | 81 | 849 | 385 |
| 76,950 | 77,000 | 582 | 0 | 733 | 269 | 79,950 | 80,000 | 640 | 23 | 792 | 328 | 82,950 | 83,000 | 699 | 82 | 850 | 386 |

*If a **Qualifying surviving spouse**, use the **Married filing jointly** column.

2024 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is— | | | | | | Your tax is— | | | | | | Your tax is— | | | |
| 83,000 | | | | | | 86,000 | | | | | | 89,000 | | | | | |
| 83,000 | 83,050 | 700 | 83 | 851 | 387 | 86,000 | 86,050 | 758 | 141 | 910 | 446 | 89,000 | 89,050 | 817 | 200 | 968 | 504 |
| 83,050 | 83,100 | 701 | 84 | 852 | 388 | 86,050 | 86,100 | 759 | 142 | 911 | 447 | 89,050 | 89,100 | 818 | 201 | 969 | 505 |
| 83,100 | 83,150 | 702 | 85 | 853 | 389 | 86,100 | 86,150 | 760 | 143 | 912 | 448 | 89,100 | 89,150 | 819 | 202 | 970 | 506 |
| 83,150 | 83,200 | 702 | 86 | 854 | 390 | 86,150 | 86,200 | 761 | 144 | 913 | 449 | 89,150 | 89,200 | 819 | 203 | 971 | 507 |
| 83,200 | 83,250 | 703 | 87 | 855 | 391 | 86,200 | 86,250 | 762 | 145 | 914 | 449 | 89,200 | 89,250 | 820 | 204 | 972 | 508 |
| 83,250 | 83,300 | 704 | 88 | 856 | 392 | 86,250 | 86,300 | 763 | 146 | 915 | 450 | 89,250 | 89,300 | 821 | 205 | 973 | 509 |
| 83,300 | 83,350 | 705 | 89 | 857 | 393 | 86,300 | 86,350 | 764 | 147 | 916 | 451 | 89,300 | 89,350 | 822 | 206 | 974 | 510 |
| 83,350 | 83,400 | 706 | 90 | 858 | 394 | 86,350 | 86,400 | 765 | 148 | 917 | 452 | 89,350 | 89,400 | 823 | 207 | 975 | 511 |
| 83,400 | 83,450 | 707 | 91 | 859 | 395 | 86,400 | 86,450 | 766 | 149 | 917 | 453 | 89,400 | 89,450 | 824 | 208 | 976 | 512 |
| 83,450 | 83,500 | 708 | 92 | 860 | 396 | 86,450 | 86,500 | 767 | 150 | 918 | 454 | 89,450 | 89,500 | 825 | 209 | 977 | 513 |
| 83,500 | 83,550 | 709 | 93 | 861 | 397 | 86,500 | 86,550 | 768 | 151 | 919 | 455 | 89,500 | 89,550 | 826 | 210 | 978 | 514 |
| 83,550 | 83,600 | 710 | 94 | 862 | 398 | 86,550 | 86,600 | 769 | 152 | 920 | 456 | 89,550 | 89,600 | 827 | 211 | 979 | 515 |
| 83,600 | 83,650 | 711 | 95 | 863 | 399 | 86,600 | 86,650 | 770 | 153 | 921 | 457 | 89,600 | 89,650 | 828 | 212 | 980 | 516 |
| 83,650 | 83,700 | 712 | 96 | 864 | 400 | 86,650 | 86,700 | 771 | 154 | 922 | 458 | 89,650 | 89,700 | 829 | 213 | 981 | 517 |
| 83,700 | 83,750 | 713 | 97 | 865 | 401 | 86,700 | 86,750 | 772 | 155 | 923 | 459 | 89,700 | 89,750 | 830 | 214 | 982 | 518 |
| 83,750 | 83,800 | 714 | 98 | 866 | 402 | 86,750 | 86,800 | 773 | 156 | 924 | 460 | 89,750 | 89,800 | 831 | 215 | 983 | 519 |
| 83,800 | 83,850 | 715 | 98 | 867 | 403 | 86,800 | 86,850 | 774 | 157 | 925 | 461 | 89,800 | 89,850 | 832 | 215 | 984 | 520 |
| 83,850 | 83,900 | 716 | 99 | 868 | 404 | 86,850 | 86,900 | 775 | 158 | 926 | 462 | 89,850 | 89,900 | 833 | 216 | 985 | 521 |
| 83,900 | 83,950 | 717 | 100 | 869 | 405 | 86,900 | 86,950 | 776 | 159 | 927 | 463 | 89,900 | 89,950 | 834 | 217 | 986 | 522 |
| 83,950 | 84,000 | 718 | 101 | 870 | 406 | 86,950 | 87,000 | 777 | 160 | 928 | 464 | 89,950 | 90,000 | 835 | 218 | 987 | 523 |
| 84,000 | | | | | | 87,000 | | | | | | 90,000 | | | | | |
| 84,000 | 84,050 | 719 | 102 | 871 | 407 | 87,000 | 87,050 | 778 | 161 | 929 | 465 | 90,000 | 90,050 | 836 | 219 | 988 | 524 |
| 84,050 | 84,100 | 720 | 103 | 872 | 408 | 87,050 | 87,100 | 779 | 162 | 930 | 466 | 90,050 | 90,100 | 837 | 220 | 989 | 525 |
| 84,100 | 84,150 | 721 | 104 | 873 | 409 | 87,100 | 87,150 | 780 | 163 | 931 | 467 | 90,100 | 90,150 | 838 | 221 | 990 | 526 |
| 84,150 | 84,200 | 722 | 105 | 874 | 410 | 87,150 | 87,200 | 780 | 164 | 932 | 468 | 90,150 | 90,200 | 839 | 222 | 991 | 527 |
| 84,200 | 84,250 | 723 | 106 | 875 | 410 | 87,200 | 87,250 | 781 | 165 | 933 | 469 | 90,200 | 90,250 | 840 | 223 | 992 | 527 |
| 84,250 | 84,300 | 724 | 107 | 876 | 411 | 87,250 | 87,300 | 782 | 166 | 934 | 470 | 90,250 | 90,300 | 841 | 224 | 993 | 528 |
| 84,300 | 84,350 | 725 | 108 | 877 | 412 | 87,300 | 87,350 | 783 | 167 | 935 | 471 | 90,300 | 90,350 | 842 | 225 | 994 | 529 |
| 84,350 | 84,400 | 726 | 109 | 878 | 413 | 87,350 | 87,400 | 784 | 168 | 936 | 472 | 90,350 | 90,400 | 843 | 226 | 995 | 530 |
| 84,400 | 84,450 | 727 | 110 | 878 | 414 | 87,400 | 87,450 | 785 | 169 | 937 | 473 | 90,400 | 90,450 | 844 | 227 | 995 | 531 |
| 84,450 | 84,500 | 728 | 111 | 879 | 415 | 87,450 | 87,500 | 786 | 170 | 938 | 474 | 90,450 | 90,500 | 845 | 228 | 996 | 532 |
| 84,500 | 84,550 | 729 | 112 | 880 | 416 | 87,500 | 87,550 | 787 | 171 | 939 | 475 | 90,500 | 90,550 | 846 | 229 | 997 | 533 |
| 84,550 | 84,600 | 730 | 113 | 881 | 417 | 87,550 | 87,600 | 788 | 172 | 940 | 476 | 90,550 | 90,600 | 847 | 230 | 998 | 534 |
| 84,600 | 84,650 | 731 | 114 | 882 | 418 | 87,600 | 87,650 | 789 | 173 | 941 | 477 | 90,600 | 90,650 | 848 | 231 | 999 | 535 |
| 84,650 | 84,700 | 732 | 115 | 883 | 419 | 87,650 | 87,700 | 790 | 174 | 942 | 478 | 90,650 | 90,700 | 849 | 232 | 1,000 | 536 |
| 84,700 | 84,750 | 733 | 116 | 884 | 420 | 87,700 | 87,750 | 791 | 175 | 943 | 479 | 90,700 | 90,750 | 850 | 233 | 1,001 | 537 |
| 84,750 | 84,800 | 734 | 117 | 885 | 421 | 87,750 | 87,800 | 792 | 176 | 944 | 480 | 90,750 | 90,800 | 851 | 234 | 1,002 | 538 |
| 84,800 | 84,850 | 735 | 118 | 886 | 422 | 87,800 | 87,850 | 793 | 176 | 945 | 481 | 90,800 | 90,850 | 852 | 235 | 1,003 | 539 |
| 84,850 | 84,900 | 736 | 119 | 887 | 423 | 87,850 | 87,900 | 794 | 177 | 946 | 482 | 90,850 | 90,900 | 853 | 236 | 1,004 | 540 |
| 84,900 | 84,950 | 737 | 120 | 888 | 424 | 87,900 | 87,950 | 795 | 178 | 947 | 483 | 90,900 | 90,950 | 854 | 237 | 1,005 | 541 |
| 84,950 | 85,000 | 738 | 121 | 889 | 425 | 87,950 | 88,000 | 796 | 179 | 948 | 484 | 90,950 | 91,000 | 855 | 238 | 1,006 | 542 |
| 85,000 | | | | | | 88,000 | | | | | | 91,000 | | | | | |
| 85,000 | 85,050 | 739 | 122 | 890 | 426 | 88,000 | 88,050 | 797 | 180 | 949 | 485 | 91,000 | 91,050 | 856 | 239 | 1,007 | 543 |
| 85,050 | 85,100 | 740 | 123 | 891 | 427 | 88,050 | 88,100 | 798 | 181 | 950 | 486 | 91,050 | 91,100 | 857 | 240 | 1,008 | 544 |
| 85,100 | 85,150 | 741 | 124 | 892 | 428 | 88,100 | 88,150 | 799 | 182 | 951 | 487 | 91,100 | 91,150 | 858 | 241 | 1,009 | 545 |
| 85,150 | 85,200 | 741 | 125 | 893 | 429 | 88,150 | 88,200 | 800 | 183 | 952 | 488 | 91,150 | 91,200 | 858 | 242 | 1,010 | 546 |
| 85,200 | 85,250 | 742 | 126 | 894 | 430 | 88,200 | 88,250 | 801 | 184 | 953 | 488 | 91,200 | 91,250 | 859 | 243 | 1,011 | 547 |
| 85,250 | 85,300 | 743 | 127 | 895 | 431 | 88,250 | 88,300 | 802 | 185 | 954 | 489 | 91,250 | 91,300 | 860 | 244 | 1,012 | 548 |
| 85,300 | 85,350 | 744 | 128 | 896 | 432 | 88,300 | 88,350 | 803 | 186 | 955 | 490 | 91,300 | 91,350 | 861 | 245 | 1,013 | 549 |
| 85,350 | 85,400 | 745 | 129 | 897 | 433 | 88,350 | 88,400 | 804 | 187 | 956 | 491 | 91,350 | 91,400 | 862 | 246 | 1,014 | 550 |
| 85,400 | 85,450 | 746 | 130 | 898 | 434 | 88,400 | 88,450 | 805 | 188 | 956 | 492 | 91,400 | 91,450 | 863 | 247 | 1,015 | 551 |
| 85,450 | 85,500 | 747 | 131 | 899 | 435 | 88,450 | 88,500 | 806 | 189 | 957 | 493 | 91,450 | 91,500 | 864 | 248 | 1,016 | 552 |
| 85,500 | 85,550 | 748 | 132 | 900 | 436 | 88,500 | 88,550 | 807 | 190 | 958 | 494 | 91,500 | 91,550 | 865 | 249 | 1,017 | 553 |
| 85,550 | 85,600 | 749 | 133 | 901 | 437 | 88,550 | 88,600 | 808 | 191 | 959 | 495 | 91,550 | 91,600 | 866 | 250 | 1,018 | 554 |
| 85,600 | 85,650 | 750 | 134 | 902 | 438 | 88,600 | 88,650 | 809 | 192 | 960 | 496 | 91,600 | 91,650 | 867 | 251 | 1,019 | 555 |
| 85,650 | 85,700 | 751 | 135 | 903 | 439 | 88,650 | 88,700 | 810 | 193 | 961 | 497 | 91,650 | 91,700 | 868 | 252 | 1,020 | 556 |
| 85,700 | 85,750 | 752 | 136 | 904 | 440 | 88,700 | 88,750 | 811 | 194 | 962 | 498 | 91,700 | 91,750 | 869 | 253 | 1,021 | 557 |
| 85,750 | 85,800 | 753 | 137 | 905 | 441 | 88,750 | 88,800 | 812 | 195 | 963 | 499 | 91,750 | 91,800 | 870 | 254 | 1,022 | 558 |
| 85,800 | 85,850 | 754 | 137 | 906 | 442 | 88,800 | 88,850 | 813 | 196 | 964 | 500 | 91,800 | 91,850 | 871 | 254 | 1,023 | 559 |
| 85,850 | 85,900 | 755 | 138 | 907 | 443 | 88,850 | 88,900 | 814 | 197 | 965 | 501 | 91,850 | 91,900 | 872 | 255 | 1,024 | 560 |
| 85,900 | 85,950 | 756 | 139 | 908 | 444 | 88,900 | 88,950 | 815 | 198 | 966 | 502 | 91,900 | 91,950 | 873 | 256 | 1,025 | 561 |
| 85,950 | 86,000 | 757 | 140 | 909 | 445 | 88,950 | 89,000 | 816 | 199 | 967 | 503 | 91,950 | 92,000 | 874 | 257 | 1,026 | 562 |

*If a Qualifying surviving spouse, use the Married filing jointly column.

2024 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|--|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is— | | | | | | Your tax is— | | | | | | Your tax is— | | | |
| 92,000 | | | | | | 95,000 | | | | | | 98,000 | | | | | |
| 92,000 | 92,050 | 875 | 258 | 1,027 | 563 | 95,000 | 95,050 | 934 | 317 | 1,085 | 621 | 98,000 | 98,050 | 992 | 375 | 1,144 | 680 |
| 92,050 | 92,100 | 876 | 259 | 1,028 | 564 | 95,050 | 95,100 | 935 | 318 | 1,086 | 622 | 98,050 | 98,100 | 993 | 376 | 1,145 | 681 |
| 92,100 | 92,150 | 877 | 260 | 1,029 | 565 | 95,100 | 95,150 | 936 | 319 | 1,087 | 623 | 98,100 | 98,150 | 994 | 377 | 1,146 | 682 |
| 92,150 | 92,200 | 878 | 261 | 1,030 | 566 | 95,150 | 95,200 | 936 | 320 | 1,088 | 624 | 98,150 | 98,200 | 995 | 378 | 1,147 | 683 |
| 92,200 | 92,250 | 879 | 262 | 1,031 | 566 | 95,200 | 95,250 | 937 | 321 | 1,089 | 625 | 98,200 | 98,250 | 996 | 379 | 1,148 | 683 |
| 92,250 | 92,300 | 880 | 263 | 1,032 | 567 | 95,250 | 95,300 | 938 | 322 | 1,090 | 626 | 98,250 | 98,300 | 997 | 380 | 1,149 | 684 |
| 92,300 | 92,350 | 881 | 264 | 1,033 | 568 | 95,300 | 95,350 | 939 | 323 | 1,091 | 627 | 98,300 | 98,350 | 998 | 381 | 1,150 | 685 |
| 92,350 | 92,400 | 882 | 265 | 1,034 | 569 | 95,350 | 95,400 | 940 | 324 | 1,092 | 628 | 98,350 | 98,400 | 999 | 382 | 1,151 | 686 |
| 92,400 | 92,450 | 883 | 266 | 1,034 | 570 | 95,400 | 95,450 | 941 | 325 | 1,093 | 629 | 98,400 | 98,450 | 1,000 | 383 | 1,151 | 687 |
| 92,450 | 92,500 | 884 | 267 | 1,035 | 571 | 95,450 | 95,500 | 942 | 326 | 1,094 | 630 | 98,450 | 98,500 | 1,001 | 384 | 1,152 | 688 |
| 92,500 | 92,550 | 885 | 268 | 1,036 | 572 | 95,500 | 95,550 | 943 | 327 | 1,095 | 631 | 98,500 | 98,550 | 1,002 | 385 | 1,153 | 689 |
| 92,550 | 92,600 | 886 | 269 | 1,037 | 573 | 95,550 | 95,600 | 944 | 328 | 1,096 | 632 | 98,550 | 98,600 | 1,003 | 386 | 1,154 | 690 |
| 92,600 | 92,650 | 887 | 270 | 1,038 | 574 | 95,600 | 95,650 | 945 | 329 | 1,097 | 633 | 98,600 | 98,650 | 1,004 | 387 | 1,155 | 691 |
| 92,650 | 92,700 | 888 | 271 | 1,039 | 575 | 95,650 | 95,700 | 946 | 330 | 1,098 | 634 | 98,650 | 98,700 | 1,005 | 388 | 1,156 | 692 |
| 92,700 | 92,750 | 889 | 272 | 1,040 | 576 | 95,700 | 95,750 | 947 | 331 | 1,099 | 635 | 98,700 | 98,750 | 1,006 | 389 | 1,157 | 693 |
| 92,750 | 92,800 | 890 | 273 | 1,041 | 577 | 95,750 | 95,800 | 948 | 332 | 1,100 | 636 | 98,750 | 98,800 | 1,007 | 390 | 1,158 | 694 |
| 92,800 | 92,850 | 891 | 274 | 1,042 | 578 | 95,800 | 95,850 | 949 | 332 | 1,101 | 637 | 98,800 | 98,850 | 1,008 | 391 | 1,159 | 695 |
| 92,850 | 92,900 | 892 | 275 | 1,043 | 579 | 95,850 | 95,900 | 950 | 333 | 1,102 | 638 | 98,850 | 98,900 | 1,009 | 392 | 1,160 | 696 |
| 92,900 | 92,950 | 893 | 276 | 1,044 | 580 | 95,900 | 95,950 | 951 | 334 | 1,103 | 639 | 98,900 | 98,950 | 1,010 | 393 | 1,161 | 697 |
| 92,950 | 93,000 | 894 | 277 | 1,045 | 581 | 95,950 | 96,000 | 952 | 335 | 1,104 | 640 | 98,950 | 99,000 | 1,011 | 394 | 1,162 | 698 |
| 93,000 | | | | | | 96,000 | | | | | | 99,000 | | | | | |
| 93,000 | 93,050 | 895 | 278 | 1,046 | 582 | 96,000 | 96,050 | 953 | 336 | 1,105 | 641 | 99,000 | 99,050 | 1,012 | 395 | 1,163 | 699 |
| 93,050 | 93,100 | 896 | 279 | 1,047 | 583 | 96,050 | 96,100 | 954 | 337 | 1,106 | 642 | 99,050 | 99,100 | 1,013 | 396 | 1,164 | 700 |
| 93,100 | 93,150 | 897 | 280 | 1,048 | 584 | 96,100 | 96,150 | 955 | 338 | 1,107 | 643 | 99,100 | 99,150 | 1,014 | 397 | 1,165 | 701 |
| 93,150 | 93,200 | 897 | 281 | 1,049 | 585 | 96,150 | 96,200 | 956 | 339 | 1,108 | 644 | 99,150 | 99,200 | 1,014 | 398 | 1,166 | 702 |
| 93,200 | 93,250 | 898 | 282 | 1,050 | 586 | 96,200 | 96,250 | 957 | 340 | 1,109 | 644 | 99,200 | 99,250 | 1,015 | 399 | 1,167 | 703 |
| 93,250 | 93,300 | 899 | 283 | 1,051 | 587 | 96,250 | 96,300 | 958 | 341 | 1,110 | 645 | 99,250 | 99,300 | 1,016 | 400 | 1,168 | 704 |
| 93,300 | 93,350 | 900 | 284 | 1,052 | 588 | 96,300 | 96,350 | 959 | 342 | 1,111 | 646 | 99,300 | 99,350 | 1,017 | 401 | 1,169 | 705 |
| 93,350 | 93,400 | 901 | 285 | 1,053 | 589 | 96,350 | 96,400 | 960 | 343 | 1,112 | 647 | 99,350 | 99,400 | 1,018 | 402 | 1,170 | 706 |
| 93,400 | 93,450 | 902 | 286 | 1,054 | 590 | 96,400 | 96,450 | 961 | 344 | 1,112 | 648 | 99,400 | 99,450 | 1,019 | 403 | 1,171 | 707 |
| 93,450 | 93,500 | 903 | 287 | 1,055 | 591 | 96,450 | 96,500 | 962 | 345 | 1,113 | 649 | 99,450 | 99,500 | 1,020 | 404 | 1,172 | 708 |
| 93,500 | 93,550 | 904 | 288 | 1,056 | 592 | 96,500 | 96,550 | 963 | 346 | 1,114 | 650 | 99,500 | 99,550 | 1,021 | 405 | 1,173 | 709 |
| 93,550 | 93,600 | 905 | 289 | 1,057 | 593 | 96,550 | 96,600 | 964 | 347 | 1,115 | 651 | 99,550 | 99,600 | 1,022 | 406 | 1,174 | 710 |
| 93,600 | 93,650 | 906 | 290 | 1,058 | 594 | 96,600 | 96,650 | 965 | 348 | 1,116 | 652 | 99,600 | 99,650 | 1,023 | 407 | 1,175 | 711 |
| 93,650 | 93,700 | 907 | 291 | 1,059 | 595 | 96,650 | 96,700 | 966 | 349 | 1,117 | 653 | 99,650 | 99,700 | 1,024 | 408 | 1,176 | 712 |
| 93,700 | 93,750 | 908 | 292 | 1,060 | 596 | 96,700 | 96,750 | 967 | 350 | 1,118 | 654 | 99,700 | 99,750 | 1,025 | 409 | 1,177 | 713 |
| 93,750 | 93,800 | 909 | 293 | 1,061 | 597 | 96,750 | 96,800 | 968 | 351 | 1,119 | 655 | 99,750 | 99,800 | 1,026 | 410 | 1,178 | 714 |
| 93,800 | 93,850 | 910 | 293 | 1,062 | 598 | 96,800 | 96,850 | 969 | 352 | 1,120 | 656 | 99,800 | 99,850 | 1,027 | 410 | 1,179 | 715 |
| 93,850 | 93,900 | 911 | 294 | 1,063 | 599 | 96,850 | 96,900 | 970 | 353 | 1,121 | 657 | 99,850 | 99,900 | 1,028 | 411 | 1,180 | 716 |
| 93,900 | 93,950 | 912 | 295 | 1,064 | 600 | 96,900 | 96,950 | 971 | 354 | 1,122 | 658 | 99,900 | 99,950 | 1,029 | 412 | 1,181 | 717 |
| 93,950 | 94,000 | 913 | 296 | 1,065 | 601 | 96,950 | 97,000 | 972 | 355 | 1,123 | 659 | 99,950 | 100,000 | 1,030 | 413 | 1,182 | 718 |
| 94,000 | | | | | | 97,000 | | | | | | <p>If \$100,000 or over — use the Tax Rate Schedules on page 27</p> | | | | | |
| 94,000 | 94,050 | 914 | 297 | 1,066 | 602 | 97,000 | 97,050 | 973 | 356 | 1,124 | 660 | | | | | | |
| 94,050 | 94,100 | 915 | 298 | 1,067 | 603 | 97,050 | 97,100 | 974 | 357 | 1,125 | 661 | | | | | | |
| 94,100 | 94,150 | 916 | 299 | 1,068 | 604 | 97,100 | 97,150 | 975 | 358 | 1,126 | 662 | | | | | | |
| 94,150 | 94,200 | 917 | 300 | 1,069 | 605 | 97,150 | 97,200 | 975 | 359 | 1,127 | 663 | | | | | | |
| 94,200 | 94,250 | 918 | 301 | 1,070 | 605 | 97,200 | 97,250 | 976 | 360 | 1,128 | 664 | | | | | | |
| 94,250 | 94,300 | 919 | 302 | 1,071 | 606 | 97,250 | 97,300 | 977 | 361 | 1,129 | 665 | | | | | | |
| 94,300 | 94,350 | 920 | 303 | 1,072 | 607 | 97,300 | 97,350 | 978 | 362 | 1,130 | 666 | | | | | | |
| 94,350 | 94,400 | 921 | 304 | 1,073 | 608 | 97,350 | 97,400 | 979 | 363 | 1,131 | 667 | | | | | | |
| 94,400 | 94,450 | 922 | 305 | 1,073 | 609 | 97,400 | 97,450 | 980 | 364 | 1,132 | 668 | | | | | | |
| 94,450 | 94,500 | 923 | 306 | 1,074 | 610 | 97,450 | 97,500 | 981 | 365 | 1,133 | 669 | | | | | | |
| 94,500 | 94,550 | 924 | 307 | 1,075 | 611 | 97,500 | 97,550 | 982 | 366 | 1,134 | 670 | | | | | | |
| 94,550 | 94,600 | 925 | 308 | 1,076 | 612 | 97,550 | 97,600 | 983 | 367 | 1,135 | 671 | | | | | | |
| 94,600 | 94,650 | 926 | 309 | 1,077 | 613 | 97,600 | 97,650 | 984 | 368 | 1,136 | 672 | | | | | | |
| 94,650 | 94,700 | 927 | 310 | 1,078 | 614 | 97,650 | 97,700 | 985 | 369 | 1,137 | 673 | | | | | | |
| 94,700 | 94,750 | 928 | 311 | 1,079 | 615 | 97,700 | 97,750 | 986 | 370 | 1,138 | 674 | | | | | | |
| 94,750 | 94,800 | 929 | 312 | 1,080 | 616 | 97,750 | 97,800 | 987 | 371 | 1,139 | 675 | | | | | | |
| 94,800 | 94,850 | 930 | 313 | 1,081 | 617 | 97,800 | 97,850 | 988 | 371 | 1,140 | 676 | | | | | | |
| 94,850 | 94,900 | 931 | 314 | 1,082 | 618 | 97,850 | 97,900 | 989 | 372 | 1,141 | 677 | | | | | | |
| 94,900 | 94,950 | 932 | 315 | 1,083 | 619 | 97,900 | 97,950 | 990 | 373 | 1,142 | 678 | | | | | | |
| 94,950 | 95,000 | 933 | 316 | 1,084 | 620 | 97,950 | 98,000 | 991 | 374 | 1,143 | 679 | | | | | | |

*If a **Qualifying surviving spouse**, use the **Married filing jointly** column.

2024 Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

Single

If North Dakota taxable income is:

Your tax is equal to:

| Over | But Not Over | | | |
|---------------|----------------|----------|----------------------------------|--|
| \$ 0 | \$ 47,150..... | 0.00% | of North Dakota taxable income | |
| 47,150 | 238,200..... | \$ 0.00 | + 1.95% of amount over \$ 47,150 | |
| 238,200 | | 3,725.48 | + 2.50% of amount over 238,200 | |

Married filing jointly and Qualifying surviving spouse

If North Dakota taxable income is:

Your tax is equal to:

| Over | But Not Over | | | |
|---------------|----------------|----------|----------------------------------|--|
| \$ 0 | \$ 78,775..... | 0.00% | of North Dakota taxable income | |
| 78,775 | 289,975..... | \$ 0.00 | + 1.95% of amount over \$ 78,775 | |
| 289,975 | | 4,118.40 | + 2.50% of amount over 289,975 | |

Married filing separately

If North Dakota taxable income is:

Your tax is equal to:

| Over | But Not Over | | | |
|---------------|----------------|----------|----------------------------------|--|
| \$ 0 | \$ 39,375..... | 0.00% | of North Dakota taxable income | |
| 39,375 | 144,975..... | \$ 0.00 | + 1.95% of amount over \$ 39,375 | |
| 144,975 | | 2,059.20 | + 2.50% of amount over 144,975 | |

Head of household

If North Dakota taxable income is:

Your tax is equal to:

| Over | But Not Over | | | |
|---------------|----------------|----------|----------------------------------|--|
| \$ 0 | \$ 63,175..... | 0.00% | of North Dakota taxable income | |
| 63,175 | 264,100..... | \$ 0.00 | + 1.95% of amount over \$ 63,175 | |
| 264,100 | | 3,918.04 | + 2.50% of amount over 264,100 | |

How to assemble your return and avoid the most common filing problems

If filing **Form ND-EZ**, assemble your documents in the following order:

1. Form ND-EZ
2. All Form W-2s, and any Form 1099 and North Dakota Schedule K-1 showing North Dakota income tax withheld
3. Copy of federal income tax return

Leave documents loose in envelope; do not staple them.

If filing **Form ND-1**, assemble your documents in the following order:

- | | |
|-----------------------------|-----------------------------------|
| 1. Form ND-1 | 8. All Form W-2s, and any |
| 2. Schedule ND-1NR | Form 1099 and North Dakota |
| 3. Schedule ND-1FA | Schedule K-1 showing North |
| 4. Schedule ND-1CR | Dakota income tax withheld |
| 5. Schedule ND-1SA | 9. Copy of federal income tax |
| 6. Schedule ND-1TC | return |
| 7. All other required North | 10. Supporting schedules required |
| Dakota schedules and forms | in instructions |

Leave documents loose in envelope; do not staple them.

Mail to:

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept 127
Bismarck, ND 58505-0599

Two main reasons returns are sent back to taxpayers—

- **Reason 1:** Return is not signed.
- **Reason 2:** Copy of federal return is not enclosed.

The return is incomplete if unsigned or missing a copy of the federal return and will be sent back to you. This could result in late filing or payment charges.

Before sealing the envelope,

have you done the following:

- Signed the return
- Enclosed complete copy of federal return
- Made a copy for your records
- Enclosed your check or money order payable to "North Dakota Office of State Tax Commissioner" along with a Form ND-1PRV
- Affixed adequate postage to envelope

Need help with your federal return? The following information is provided as a convenience should you have any federal income tax questions.

IRS internet (online) services

- Go to IRS's website at **irs.gov** to obtain tax forms and publications, check the latest tax news, and access online tools that help you check on your refund or find answers to your federal tax questions.
- Download the free **IRS2Go** app from Apple Apps Store or Google Play to:

| | |
|---|--|
| <input type="radio"/> Check status of federal tax refund | <input type="radio"/> Subscribe to filing season updates or daily tax tips |
| <input type="radio"/> Request transcript of tax return or account information | <input type="radio"/> Connect with the IRS on Facebook, X, Instagram, and LinkedIn |
| <input type="radio"/> Find an IRS VITA or TCE volunteer help site | <input type="radio"/> Watch helpful videos on YouTube |
| <input type="radio"/> Get up-to-date IRS news | <input type="radio"/> Contact IRS. |

IRS telephone assistance

- Federal tax questions 1-800-829-1040
- TTY/TDD for speech or hearing impaired persons 1-800-829-4059
- Location of nearest VITA or TCE volunteer help site ... 1-800-906-9887

IRS tax service

Service is available by appointment only. Call 1-844-545-5640 to schedule an appointment. In North Dakota, IRS tax services are available at the following locations:

Bismarck

4503 N. Coleman Street
Suite 101

Fargo

Federal Building
657 2nd Avenue N.

Grand Forks

Federal Building
102 N. 4th Street

Minot

Federal Building
Suite 101
100 1st Street SW

Do you need any forms?

Download and print the forms you need from our website at—tax.nd.gov

Or use this form to order any forms you need. Fill in the circle for each form that you want. You will receive two copies of each item you order.

- Form ND-EZ**, Individual income tax form (Short form)
- Form ND-1**, Individual income tax form (Long form)
- Schedule ND-1AC**, Adoption credit
- Schedule ND-1CR**, Credit for income tax paid to another state or local jurisdiction
- Schedule ND-1FA**, Tax under 3-year averaging method for elected farm income
- Schedule ND-1NR**, Tax calculation for nonresidents and part-year residents
- Schedule MCP**, Contributions to a Maternity Home, Child Placing Agency, Or Pregnancy Help Center
- Schedule ND-1SA**, Statutory adjustments
- Schedule ND-1TC**, Tax credits
- Schedule ND-1FC**, Family member care tax credit
- Schedule ND-1PG**, Planned gift tax credit
- Schedule ND-1QEC**, Qualified endowment fund tax credit
- Schedule ND-1PSC**, Nonprofit private school tax credits for individuals
- Schedule RZ**, Renaissance zone income exemption and tax credits
- Schedule ME**, Credit for wages paid to mobilized employee
- Form ND-1EXT**, Individual extension payment
- Form ND-1PRV**, Paper return payment voucher
- Schedule ND-1UT**, Underpayment or late payment of estimated tax
- Form 101**, Extension of time to file a North Dakota tax return
- 2025 Form ND-1ES**, Estimated income tax—individuals
- One time (use tax) remittance form** [For individuals who buy goods from out-of-state retailers and pay less sales tax than North Dakota charges]
- Claim for refund - Local sales and use tax paid beyond maximum tax** [For individuals who paid local sales or use tax in excess of the maximum due]

Complete and mail to:

Attn: 2024 Forms Order
ND Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Name _____

Address _____

City _____

State _____

ZIP code _____

Need assistance?

Website—tax.nd.gov

Email—Send your questions to individualtax@nd.gov

Call

Monday – Friday, 8 a.m. to 5 p.m. (Central Time)

Toll free (in North Dakota): **1-877-328-7088**

In the Bismarck–Mandan area, or from outside North Dakota:

For questions: **701-328-1247**

For forms: **701-328-1243**

If speech or hearing impaired, call Relay North Dakota at **1-800-366-6888** (and ask for 1-877-328-7088)

Mail

Individual Income Tax Section
Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Fax—Fax us at **1-701-328-1942**

Walk-in or appointment service

Walk-in or appointment service is available Monday through Friday, from 8:00 a.m. to 5:00 p.m., in our Bismarck office located in the State Capitol Building, 8th floor, at 600 E. Boulevard Avenue. To assure availability and promptness of service, call in advance to make an appointment.

Check refund status

To check the status of your refund, go to tax.nd.gov/refund and select “Refund?”

If you direct deposit your refund, first check with your bank to see if it has been deposited into your account. Refunds on electronically filed returns are generally issued within 7 business days or can take up to 6 weeks to process on paper returns.

Request copy of return

To obtain a copy of your North Dakota individual income tax return, go to tax.nd.gov and select “I Am . . .” at top of page. On the drop-down menu, select “Individual.” Then select “Need A Copy Of A Return.”

Or submit a written request by mail or fax containing the following:

- Your name and current address
- Your social security number
- Tax year
- Description of information requested
- Your signature
- Daytime telephone number