



North Dakota 2013 Individual Income Tax

Cory Fong, Tax Commissioner



Not sure if you should
E-File? Consider the
benefits:

1. Receive your refund quicker!
2. For the fastest refund - use Direct Deposit - see page 1 for more information.
3. Increased accuracy - especially during the last minute filing rush.
4. E-File lets you know when the return has been accepted
5. Correct errors quickly.
6. Nothing to mail!
7. Software simplifies the filing process and you can be sure you are using the correct forms.



Dear Taxpayer,

There is no doubt that North Dakota has the fastest growing economy in the nation. In 2013, Forbes' ranked North Dakota as the second best state for business and careers, and the Bureau of Economic Analysis ranked North Dakota #1 in Economic Growth in 2011. In addition, North Dakota is in the top spot as #1 in personal income growth and per capita personal income growth, and continues to have the lowest unemployment rate in the nation – hovering right round 3 percent. On top of that, our income tax rate is among the lowest income tax rates in the country.

Just like our economy, the number of individual taxpayers using e-file is also growing. In 2013, nearly 365,000 (or about 83 percent) of North Dakota's individual income taxpayers filed their income tax return electronically. With all of the e-file options available, there is one that should fit your needs. You can choose from IRS E-file, Free File, as well as a number of other services available online or through VITA and TCE sites. But, before you choose an e-file service, check out our online interactive tool. It will help you sort through the various e-file services to find one that is the best fit for you, and you will learn if you are eligible to e-file your return for free. See page 1 of this booklet for a summary of those options.

The forms and instructions contained in this booklet are generally unchanged from last year. See page 2 of this booklet for information on the changes that were made and other important information that may affect you. Please note that certain credits and adjustments will require a specific schedule, such as the ND-1CR and the ND-1TC. To access these forms, or any other tax-related publications, visit our web site at www.nd.gov/tax.

Please let us know what you think we are doing well, and what we can do to improve our service to you. If you have any questions or need assistance in preparing your North Dakota income tax return, or have other state tax-related questions, you are encouraged to contact our office. You will find contact information on the back of this booklet.

Thank you,

Cory Fong,
Tax Commissioner



See instructions to
Form ND-EZ, line 9, or
Form ND-1, line 38.

Visit our web site for forms or to
learn about North Dakota's taxes:
www.nd.gov/tax.



This booklet contains the following forms—

● Form ND-EZ

● Form ND-1

● Schedule ND-1NR

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Taxpayer Bill of Rights

Obtain a copy of the North Dakota
Taxpayer Bill of Rights from our web
site at www.nd.gov/tax

If you need a form or document mentioned in this booklet, you may obtain it from our web site at www.nd.gov/tax, 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. You can obtain the application form, **Claim For Refund - Local Sales and Use Tax Paid Beyond Maximum Tax**, from our web site at www.nd.gov/tax, or you may call us at 701.328.1246 or e-mail us at salestax@nd.gov.

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 web site at www.nd.gov/tax, 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.

Isn't it time to *e-file* *your return?*

1. Go to our web site at— www.nd.gov/tax
2. Click on: FREE E-File **ndTax** or IRS **e-file**
3. Click on the [interactive tool](#) link.

Do it yourself

With a computer and Internet access, you can complete and electronically file your federal and North Dakota returns—

through an **Internet-based tax preparation service** or

using **tax preparation software** that you can buy from any number of retail stores. *Make sure the software supports the forms you need to file your North Dakota return.*

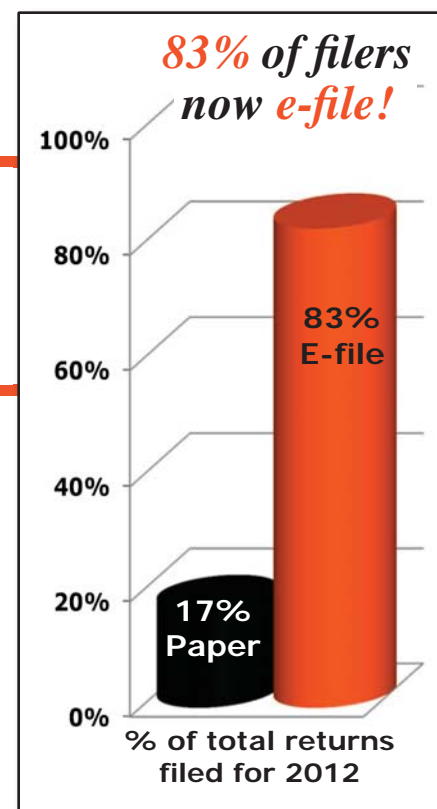
If eligible, you may be able to e-file for **free or at a reduced cost**. Use the interactive tool on our web site to determine if you qualify. Whichever method you choose, the program will walk you step-by-step through the preparation of your return.

Another do-it-yourself option available to most North Dakota resident filers is **North Dakota fillable forms**. With a computer and Internet access, you can access forms on our web site that you fill in on-line, and then submit electronically. A bit more work to use, but it's FREE.

Or have a tax expert help you

Free tax preparation assistance and electronic filing is available to eligible filers at many **Volunteer Income Tax Assistance (VITA)** or **Tax Counseling for the Elderly (TCE)** site set up by the IRS. Go to www.irs.gov or call 1-800-906-9887 to locate a site near you.

A **professional tax preparer** who is an Authorized IRS E-File Provider can complete and electronically file your returns for you at a cost dependent on the complexity of your return.



Choose ***DIRECT DEPOSIT*** for a *faster refund*

Regardless of how you file, use DIRECT DEPOSIT for secure, fast handling of your refund.

For more information, see page 9 if filing Form ND-EZ, or see page 15 if using Form ND-1.



Changes affecting you and your income tax

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

2013 legislative changes

Income tax rates

For tax years 2013 and after, the income tax rates for individuals were reduced by approximately 19.3 percent. The new tax rates—ranging from 1.22% to 3.22%—are reflected in the tax table and tax rate schedules contained in this booklet.

Long-term capital gain and qualified dividend exclusion

For tax years 2013 and after, the exclusion from North Dakota taxable income allowed for a net long-term capital gain and qualified dividend income was increased from 30% to 40%. Also, the law governing the exclusion for qualified dividend income was changed to provide that, if federal tax law is changed to tax qualified dividends at ordinary income tax rates, the exclusion rate will drop to 30% and apply to all taxable dividend income.

Estimated income tax

For tax years 2013 and after, an individual does not have to pay estimated North Dakota income tax if the previous year's tax liability or the tax due on the current year's return is less than \$1,000. (For tax years before 2013, this threshold amount was \$500.) This change will result in some individuals no longer having to pay estimated North Dakota income tax.

Renaissance zone income exemption

Effective for new zone projects approved on or after August 1, 2013, the five-year income exemption allowed under the North Dakota renaissance zone tax incentive program is subject to the following limitations:

- **Expansion project limitation**—If a zone project consists of a physical expansion of an existing building, the amount of the exemption for a tax year is limited to an amount equal to the income eligible for the exemption multiplied by an expansion ratio. The expansion ratio is equal to the square footage added by the expansion project divided by the total square footage of the building after the expansion.
- **Taxpayer limitation**—No more than \$500,000 of eligible income may be exempted in a tax year. This limitation applies to the total eligible income that a taxpayer derives from all business and investment interests held during the tax year.

Automation tax credit

Note: This credit was created by 2011 legislation, but its effective date was delayed until 2013.

The 2013 tax year is the first of three tax years in which a taxpayer is allowed an income tax credit for purchasing new or used machinery and equipment for the purpose of automating a manufacturing process. Eligibility is limited to a business that is certified as a primary sector business by the North Dakota Commerce Department's Division of Economic Development and Finance (Commerce Department). The credit is equal to 20 percent of the cost of the machinery and equipment approved by the Commerce Department. The credit is first allowed in the tax year in which the taxpayer takes title to the machinery and equipment. If the credit exceeds the tax liability in the first tax year it is allowed, the excess amount may be carried over and used on subsequent years' returns for up to 5 tax years. The total credits allowed for all qualifying purchases by all taxpayers is limited to \$2 million per calendar year. To obtain the credit, taxpayers must complete and file an application form with the Commerce Department.

Housing incentive fund credit

The tax credit allowed for making a contribution to the North Dakota Housing Incentive Fund, administered by the North Dakota Housing Finance Agency, was extended for two additional years through the 2014 tax year. The credit is equal to the amount contributed to the fund. If the credit exceeds the tax liability in the first tax year it is allowed, the excess amount may be carried over and used on subsequent years' returns for up to 10 tax years. North Dakota taxable income must be increased by the amount of the contribution upon which the credit is computed to the extent the contribution reduced federal taxable income.

Angel fund tax credit

For investments made in a North Dakota certified angel fund on or after January 1, 2013, the lifetime limit on the total credits allowed to a taxpayer was increased to \$500,000. Married individuals are considered one taxpayer for this purpose. This limit applies to the sum of the credits earned for investments directly made by the taxpayer in an angel fund and any credits the taxpayer receives as an owner of a passthrough entity that invests in an angel fund.

Mobile workforce exclusion for nonresident individuals

Note: This exclusion was created by 2011 legislation, but its effective date was delayed until 2013.

Starting with the 2013 tax year, compensation received by an individual for services performed in North Dakota is excluded from North Dakota source income and is not subject to North Dakota income tax if all of the following conditions apply:

- The individual is not a legal resident of North Dakota for the tax year.
- The individual has no other income from sources in North Dakota for the tax year.

Changes affecting you and your income tax (continued)

- The individual worked in North Dakota for less than 21 days during the tax year. For this purpose, presence in North Dakota for any part of a day constitutes presence for that day unless it is solely for traveling through North Dakota.
- The individual's state of legal residence either (1) does not impose an income tax or (2) provides a substantially similar exclusion.

"Compensation" means wages, salaries, tips, and other types of compensation that are subject to federal income tax withholding and reportable on federal Form W-2.

Certain individuals, as specified in the law, are not eligible for this exclusion. This exclusion does not affect the reciprocity agreements between North Dakota and the states of Minnesota and Montana. For more information, see N.D.C.C. § 57-38-59.3.

Income tax withholding from oil and gas royalty income

Starting in the 2014 calendar year, North Dakota income tax must be withheld from oil and gas royalty payments made to nonresident royalty owners with a nonworking interest in the production. A "nonresident royalty owner" means an individual who is a nonresident of North Dakota or a business entity with a commercial domicile outside North Dakota. A "business entity" includes a corporation, estate, trust, partnership, and any other entity subject to North Dakota income tax.

North Dakota income tax must be withheld at the highest marginal income tax rate applicable to the royalty owner. In the case of a royalty owner that is a nonresident individual, estate, or trust, tax must be withheld at the rate of 3.22%. In the case of a regular corporation, the withholding rate is 4.53%. In the case of

a royalty owner that is a partnership or other type of passthrough entity, either the 3.22% or 4.53% rate, or both in some cases, will apply depending on the type of entities that own the passthrough entity.

Some royalty owners will not see any North Dakota income tax withheld from their royalty payments if the person making the payments is exempt from the new withholding requirement or the amount of the payments is less than minimum amounts specified in the law.

Oil and gas royalty payments based on oil and gas production in North Dakota constitute income from a real property interest in North Dakota and are subject to North Dakota income tax. Whether or not any North Dakota income tax is withheld from royalty payments attributable to North Dakota oil and gas production, a nonresident royalty owner is required to file a North Dakota income tax return and pay any tax due on the royalty income. Persons responsible for making oil and gas royalty payments are required to file a copy of the federal Form 1099-MISC issued to royalty owners with the North Dakota Office of State Tax Commissioner. This applies whether or not any North Dakota income tax is withheld from the royalty payments.

Other items to note

Maximum marriage penalty tax credit reduced

The maximum amount of the marriage penalty tax credit for the 2013 tax year decreased from \$234 to \$198. This decrease is attributable to the reduction in the individual income tax rates for the 2013 tax year. This and other changes to the marriage penalty tax credit have been incorporated into the credit calculation worksheet on page 14 of this booklet.

Filing by individuals in a same-sex marriage

A marriage of two individuals of the same sex that is validly entered into in a state whose laws authorize a same-sex marriage will be recognized for federal income tax purposes. For tax years 2013 and after, these individuals are considered married for federal income tax purposes and must use the filing status of married filing jointly or married filing separately on their federal income tax returns.

North Dakota law does not recognize a same-sex marriage, even if it was validly entered into under another state's law. Individuals who entered into a same-sex marriage recognized by another state may not file a North Dakota income tax return using the filing status of married filing jointly or married filing separately. Instead, the following rules apply to the filing of the North Dakota income tax return:

- Each individual must file a separate Form ND-1 using the filing status of single or, if qualified, head of household.
- Each individual must use the tax rates corresponding to the single or head of household filing status.
- If the individuals file a joint federal income tax return, they must complete North Dakota Schedule ND-1S. On this schedule, they must determine their separate shares of the adjusted gross income and taxable income amounts reported on their joint federal return. They will use their separate shares of these amounts to complete their separate North Dakota returns.

For more information, obtain the *Income Tax Guideline: Filing By Individuals In A Same-Sex Marriage*.

General information for all filers

- See the box below for the steps in completing the North Dakota income tax return.
- This booklet contains Form ND-EZ and Form ND-1. See “Which form to use” on page 6 to find out which one fits your filing needs.
- If you are in a same-sex marriage that was validly entered into in another state, obtain the *Income Tax Guideline: Filing By Individuals In A Same-Sex Marriage* for information on how to complete and file the North Dakota income tax return.

Steps to completing your return

Step Action

- | | | | |
|--------------------------|---|---|-----------------------|
| <input type="checkbox"/> | 1 | Determine if you have to file a return..... | see page 4 |
| <input type="checkbox"/> | 2 | Complete your federal return | see page 7 |
| <input type="checkbox"/> | 3 | Determine which form to use | see page 6 |
| | | <i>Have you considered e-filing your return?.....</i> | <i>see page 1</i> |
| <input type="checkbox"/> | 4 | Go to the applicable instructions— | |
| | | If using Form ND-EZ | see page 9 |
| | | If using Form ND-1 | see page 11 |
| <input type="checkbox"/> | 5 | Assemble your completed return | see inside back cover |
| <input type="checkbox"/> | 6 | Read “ Before you file ” | see page 10 or 16 |
| <input type="checkbox"/> | 7 | File your return on or before April 15, 2014— | |
| | | Where to file..... | see page 7 |
| | | Need an extension? | see page 7 |

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.

Residents in U.S. armed forces—If you were a resident of North Dakota serving in the U.S. armed forces in 2013 and you are required to file a 2013 federal individual income tax return, you must file a 2013 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2013.

Civilian spouse of U.S. armed forces member—If you are a civilian spouse of a U.S. armed forces servicemember, you are subject to North Dakota income tax and must file a 2013 North Dakota individual income tax return if (1) you were a full-year resident of North Dakota for the 2013 tax year and (2) you are required to file a 2013 federal individual income tax return. This applies regardless of your military spouse’s state of residence, where you resided, or the source of your income.

Who must file a return

Full-year resident

If you were a full-year resident of North Dakota for the 2013 tax year and you are required to file a 2013 federal individual income tax return, you must file a 2013 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota (including employment overseas) during the tax year, or you have other 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 you 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

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2013 tax year, you must file a 2013 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2013 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2013 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 if you do not meet the statutory 7-month rule—see **Statutory 7-month rule** on page 4.

Nonresidents in U.S. armed forces—

If you were a full-year nonresident of North Dakota serving in the U.S. armed forces in 2013, you do not have to file a North Dakota income tax return unless (1) you have gross income from North Dakota sources other than your military compensation or (2) you are married and filing a joint federal income tax return with your spouse who is required to file a North Dakota income tax return.

Civilian spouse of U.S. armed forces member—

If you are a civilian spouse of a U.S. armed forces servicemember, you are not subject to North Dakota income tax and do not have to file a 2013 North Dakota individual income tax return if (1) both you and your spouse were full-year nonresidents of North Dakota, (2) your military spouse's permanent duty station was in North Dakota, (3) your only gross income from North Dakota sources was wages for work performed in North Dakota, and (4) you resided in North

Dakota only because you wanted to live with your military spouse. If you meet all of these conditions and your employer withheld North Dakota income tax from your wages, you must file a return to obtain a refund of the withheld taxes.

Minnesota or Montana resident—

If you were a full-year resident of Minnesota for the 2013 tax year, you do not have to file a 2013 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 2013 tax year, you do not have to file a 2013 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 you received gross income from North Dakota sources during 2013, you must file a 2013 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, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens*.

Part-year resident

If you were a part-year resident of North Dakota for the 2013 tax year, you must file a 2013 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2013 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.

Gross income from North Dakota sources (for nonresidents only)

In the case of 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, 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.

- Unemployment compensation attributable to previous employment in North Dakota.

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, whether 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, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

Which form to use

This booklet contains Form ND-EZ and Form ND-1. If you are required to file a 2013 North Dakota individual income tax return, see the box on this page to determine which of these two forms to use. However, if you are in a same-sex marriage that was validly entered into in another state, you must use Form ND-1. Obtain the *Income Tax Guideline: Filing By Individuals In A Same-Sex Marriage* for more information.

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 you 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 from them, you must file a North Dakota individual income tax return at the end of the tax

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

Use **Form ND-EZ** ...if **ALL** seven statements below are **TRUE**; or

Use **Form ND-1** ...if **ANY** of the seven statements are **FALSE**.

Note: If you are filing a joint return with your spouse, check "True" only if the statement is true for both you and your spouse.

	True	False
1. You were a resident of North Dakota for all of 2013	<input type="checkbox"/>	<input type="checkbox"/>
2. You do not have any North Dakota addition adjustments (*Form ND-1, lines 2-4)	<input type="checkbox"/>	<input type="checkbox"/>
3. You do not have any North Dakota subtraction adjustments (*Form ND-1, lines 7-16)	<input type="checkbox"/>	<input type="checkbox"/>
4. You are not claiming any North Dakota tax credits (*Form ND-1, lines 21-25)	<input type="checkbox"/>	<input type="checkbox"/>
5. You did not pay, and were not required to pay, North Dakota estimated income tax for 2013, and you did not apply an overpayment (refund) from your 2012 North Dakota return as an estimated payment for 2013	<input type="checkbox"/>	<input type="checkbox"/>
6. You are not going to use the 3-year income averaging method for farm income (on Schedule ND-1FA) to calculate your tax.....	<input type="checkbox"/>	<input type="checkbox"/>
7. You are not making an extension payment on Form ND-1EXT.....	<input type="checkbox"/>	<input type="checkbox"/>

* The references show where to find more information.

year to obtain a refund of the amount withheld. If this applies to you and 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 C), as instructed.
2. 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 line D and lines 1 through 27 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 28, 30, 31, and 34.
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 complete Form NDW-R and give it to your employer. Ask your employer for this form.

North Dakota residents

If you are a resident of North Dakota and you 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 NR-2, whichever applies. For assistance and forms, contact:

- Minnesota Department of Revenue
Email: individual.incometax@state.mn.us
Phone: (651) 296-3781
Web: revenue.state.mn.us

- Montana Department of Revenue
PO Box 5805
Helena, MT 59604-5805
Phone: (406) 444-6900
Web: revenue.mt.gov

When and where to file

If you are filing on a calendar year basis, you must file your 2013 North Dakota individual income tax return on or before April 15, 2014. 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 in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail it to:

Office of State Tax Commissioner
PO Box 5621
Bismarck, North Dakota 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 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, nor do you have to 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" on 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" on 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. To do so, submit your check or money order along with a completed 2013 Form ND-1EXT on or before April 15, 2014. Alternatively, you may submit your payment along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that you are making a 2013 Form ND-1EXT payment.

If you prepay your tax using Form ND-1EXT, you must file Form ND-1 and claim the payment on page 2, line 29; 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 tax due or \$5.00, whichever is greater, must be paid.

If you do not file your return by its due date (or extended due date), a penalty equal to 5% of the tax due or \$5.00, whichever is greater, applies for the month the return was due, with an additional 5% of the 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

Certain information from your 2013 federal individual income tax return—Form 1040, 1040A, or 1040EZ—is needed to properly complete your 2013 North Dakota individual income tax return. Therefore, you must complete your federal return before you attempt to complete your North Dakota return.

In addition, you must attach a complete copy of your federal income tax return to your North Dakota return. A complete copy consists of Form 1040, 1040A, or 1040EZ, along with any 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. There are other time periods that may apply, such as in the case of a net operating loss carryback, an overstatement of tax of over 25%, or an IRS audit. For these and 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 North Dakota individual income tax return for the tax year affected by the changes. For tax years before 2009, use Form ND-1 or Form ND-2, whichever applies. For tax years after 2008, you must use Form ND-1.
2. Enter your name, current address, social security number, and other information required in the top portion of the 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 to the wildlife or trees funds, 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.

Estimated tax requirement (for 2014)

You must pay estimated North Dakota income tax for the 2014 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2014.
2. Your North Dakota net tax liability for 2013 is \$1,000 or more. (*If you are not required to file a North Dakota return for 2013, you do not have to pay estimated tax for 2014.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$1,000 in North Dakota income tax for 2014.
4. You expect your North Dakota income tax withholding for 2014 to be less than the smaller of the following:
 - (a) 90% of your 2014 North Dakota net tax liability. **Note:** *Substitute 66 2/3% if a qualified farmer—see instructions for 2014 Form ND-1ES.*
 - (b) 100% of your 2013 North Dakota net tax liability. If you moved into North Dakota during 2013 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 2014 tax year must be paid by April 15, June 15, and September 15, 2014, and January 15, 2015.

If you are required to pay estimated tax for 2014, obtain the 2014 Form ND-1ES, Estimated income tax—individuals.

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 a surviving spouse experiences any problem with depositing or cashing a refund check, or if there is no surviving spouse and no personal representative has been appointed for the decedent, contact the Individual Income Tax Section, Office of State Tax Commissioner for assistance (see the back cover of this 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.

2013 Form ND-EZ instructions

Before you begin . . .

- Are you eligible to use Form ND-EZ? See “Which form to use” on page 6 of this booklet.
- The instructions on pages 9 and 10 of this booklet apply to Form ND-EZ.
- Be sure to have a copy of your completed 2013 federal income tax return—Form 1040, 1040A, or 1040EZ—at hand. You will need information from it to complete Form ND-EZ.

Instructions for top of Form ND-EZ

Name and address

Enter your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse's full name. If the taxpayer died during the 2013 tax year, fill in the circle for “Deceased” and enter the date of death next to the taxpayer's name.

Social security numbers

Enter your social security number (and your spouse's social security number, if married filing jointly) in the spaces provided on the return.

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2013 Form 1040EZ, 1040A, or 1040.

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

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 for more information.

Instructions for lines 1-9 of Form ND-EZ

Line 1 - Federal taxable income

For purposes of Form ND-EZ, your North Dakota taxable income is the same as your federal taxable income.

Line 3 - Withholding

Enter the North Dakota income tax withheld shown on a 2013 Form W-2, Form 1099, or North Dakota

Schedule K-1. Also enter North Dakota income tax withheld shown on a 2012 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 2013 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Attach 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 your overpayment to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. 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 directly deposit your refund into your bank account, complete items a, b, and c. 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 your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. If depositing into a checking account, see the sample check on page 10 for where to find this number. If depositing into a savings account without a check writing feature, ask your financial institution for the correct routing number to use.

Sample check for direct deposit (line 6)

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

Account number (Item b)—Enter your 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 this number. If depositing into a savings account without a check writing feature, check your bank statement or ask your financial institution for the correct account number to use.

Please note:

- Do not use the number shown on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Check your bank statement or ask your financial institution if your refund has been direct deposited.
- 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.

Line 8 - Voluntary contribution

If you have a tax due on line 7, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. 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. Make your check or money order payable to the "ND State Tax Commissioner."

Electronic payment options.

Instead of paying by paper check or money order, you may pay the balance due electronically by phone or online through Link2Gov Corporation, a national electronic payment service. Through this service, you may pay by credit or debit card, or by electronic check. To pay electronically—

- go to www.ndtaxpayment.com, or
- call toll free **1-888-ND-TAXES** (1-888-638-2937)

Link2Gov charges a fee for this service, which varies depending on the payment method used. North Dakota does not receive any part of this fee. You will be informed about the fee during the transaction and will have the option to continue or cancel the transaction.

Signatures

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

Disclosure authorization

You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2013 return by checking the box to the right of the signature area on the return. This allows the Tax Department to ask questions and request missing information needed to process your return. It also allows your preparer

to respond to the questions and provide the requested information, to check on the status of your return's processing, and to respond to notices that you receive. (Note: The Tax Department will only send notices directly to you.)

This authorization only applies to the individual whose printed name and signature appear in the preparer's signature area (and not to any firm). It only applies to your 2013 return and automatically expires on the due date (excluding extensions) for filing the 2014 return. It also does not allow your preparer to receive your refund check, to bind you in any way, or to otherwise represent you before the Tax Department.

Before you file, did you—

- ☐ **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.
- ☐ **Sign your return?** An unsigned return is incomplete and will be sent back to you.
- ☐ **Include all Form W-2s?** Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- ☐ **Include a copy of your federal return?** Your return is incomplete without it and will be sent back to you.
- ☐ **Use the right address?** Use the preprinted envelope or see page 7 for address.
- ☐ **Use the correct postage?** Avoid mailing problems and possible late filing charges by using the correct postage.

Missing a signature or copy of federal return? 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.

2013 Form ND-1 instructions

Before you begin . . .

- The instructions on pages 11 through 16 of this booklet apply to Form ND-1.
- Be sure to have a copy of your completed 2013 federal income tax return—Form 1040, 1040A, or 1040EZ—at hand. You will need information from it to complete Form ND-1.

Nonresident of North Dakota for part or all of the 2013 tax year

If you were a nonresident of North Dakota for part or all of the 2013 tax year, first complete Form ND-1 through line 19. Then complete Schedule ND-1NR (*in this booklet*) 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.

Individuals in same-sex marriage

If you are in a same-sex marriage that was validly entered into in another state, obtain the *Income Tax Guideline: Filing By Individuals In A Same-Sex Marriage* for how to complete Form ND-1.

Instructions for top of page 1 of Form ND-1

Fiscal year filer only

If you are filing your federal income tax return on a fiscal year basis, enter in the spaces provided the ending date of your fiscal tax year as shown on your federal return.

Name and address

Enter your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse's full name. If the taxpayer died during the 2013 tax year, fill in the circle for "Deceased" and enter the date of death next to the taxpayer's name.

Social security numbers

Enter your social security number (and your spouse's social security number, if married filing jointly) in the spaces provided on the return.

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2013 Form 1040EZ, 1040A, or 1040.

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

Amended return

If you are filing this return to change a return you previously filed for the 2013 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.

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 for more information.

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 1-39 of Form ND-1

Line 1 - Federal taxable income

On your federal income tax return, 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 1. Enter a minus sign (-) to the left of the number.

Line 2 - Lump sum distribution

If you received a lump-sum distribution from a qualified retirement plan that you elected to report on Federal Form 4972 (Tax On Lump-Sum Distributions), you must enter on this line the amount from Form 4972, line 6 plus line 10. However, if you received the distribution while a nonresident of North Dakota, do not make an entry on this line.

Line 3 - Loss from certain S corporations

Enter on this line the amount of a loss adjustment reported to you by an S corporation that elected taxation under N.D.C.C. § 57-38-01.35. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From An S Corporation Taxed Under N.D.C.C. § 57-38-01.35*.

Line 4 - Contribution adjustment

If you are claiming a tax credit on Schedule ND-1TC, line 5 (planned gift credit), line 12 (endowment fund credit from passthrough entity), line 18 (endowment fund contribution credit), or line 19 (housing incentive fund credit), the amount of the contribution on which the tax credit is based must be added back to federal taxable income to the extent that you deducted it in calculating your federal taxable income. This adjustment also must be made if any part of a contribution that was the basis for one of these tax credits claimed in a previous tax year is carried over and deducted on your 2013 federal income tax return. In the case of the planned gift

and endowment fund credits, enter the contribution on line 4a. In the case of the housing incentive fund credit, enter the contribution on line 4b.

Line 7 - 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 8 - 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 9, 11, 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 9 - 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 2013, 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 2013, but you did not reside on an Indian reservation for part or all of 2013, do not enter income earned or received while living off the reservation.

Line 10 - U.S. Railroad Retirement Board benefits

Enter on this line unemployment, sick pay, or retirement benefits received from the U.S. Railroad Retirement Board that are included in federal taxable income.

Line 11 - Income from certain S corporations

Enter on this line the amount of an income adjustment reported to you by an S corporation that elected taxation under N.D.C.C. § 57-38-01.35. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From An S Corporation Taxed Under N.D.C.C. § 57-38-01.35*.

Line 12 - National Guard or reserve member exclusion

If you were a member of the North Dakota National Guard or the U.S. armed forces reserve, and you were mobilized or activated for federal active duty service under Title 10, United States Code, enter the compensation received for that service. Do not enter compensation exempted from federal income tax, nor compensation received for attending annual training, basic military training, or professional military education. **Attach a copy of your Title 10 orders.**

Line 13 - Servicemember Civil Relief Act adjustment

If you were a full-year nonresident of North Dakota for the tax year, enter on this line the amount of your compensation received for active duty in the U.S. armed forces, or for active duty in the commissioned corps of the Public Health Service or the National Oceanic and Atmospheric Administration. If you were a part-year resident of North Dakota for the tax year, only the compensation received for this service while a nonresident of North Dakota may be entered on this line. If you were a full-year resident of North Dakota for 2013, do not make an entry on this line. **Attach a copy of the Form W-2 showing the military pay.**

Line 14 - College SAVE contribution deduction

If you made a contribution in 2013 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 deduction 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 15 - Qualified dividend exclusion

You may exclude 40 percent of dividend income that meets **both** of the following:

- The dividends are “qualified dividends” for federal income tax purposes, which are taxed at the lower federal tax rate applicable to a net long-term capital gain.
- The dividends are reportable to North Dakota.

Full-year resident— Multiply the “qualified dividends” from line 9b of Form 1040A or Form 1040 by 40 percent and enter the result.

Full-year nonresident or part-year resident— Multiply the portion of the “qualified dividends” from line 9b of Form 1040A or Form 1040 **that are reportable to North Dakota** by 40 percent and enter the result. *Note: Only include dividends that are reportable on Schedule ND-1NR, line 2, column B.*

Line 16 - Other subtractions

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

- Renaissance zone income exemption
- New or expanding business income exemption under N.D.C.C. ch. 40-57.1
- Human organ donor deduction
- Employee workforce recruitment exclusion

Enter on this line the total subtractions from Schedule ND-1SA, line 5. **Attach Schedule ND-1SA.**

Line 20 - Calculation of 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 (in this booklet) 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. **Attach Schedule ND-1NR.**

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2013, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Attach 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. **Attach Schedule ND-1CS.**

Worksheet for calculating net long-term capital gain exclusion

(for line 8 of Form ND-1)

Capital gain distribution — If you reported capital gain distributions on Form 1040A, line 10, or on Form 1040, line 13 (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 2013 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1** _____
2. Enter amount from 2013 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 9, 11, 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 8 **8** _____

Line 21 - Credit for income tax paid to another state

If you were a full-year resident or part-year resident of North Dakota and you paid income tax to another state on income also taxed by North Dakota, you may be eligible for an income tax credit. Obtain Schedule ND-1CR for more information. **Attach 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 19 of Form ND-1 is more than \$60,744;
- 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 \$34,494.

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 **Marriage Penalty Credit Worksheet** on this page to calculate the credit amount, if any, allowed to you.

What's included in qualified income?

For purposes of lines 3a and 3b of the worksheet, add the following amounts separately for you and your spouse:

- Wages, salaries, tips, etc. reported on line 7 of Form 1040 or Form 1040A, or line 1 of Form 1040EZ.
- Net self-employment income reported on Schedule SE (Form 1040), line 3 (short or long method), reduced by the self-employment tax deduction reported on Form 1040, line 27.
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on lines 15b, 16b, and 20b of Form 1040, or on lines 11b, 12b, and 14b of Form 1040A. **Reduce this total by any taxable benefits from the U.S. Railroad Retirement Board entered on Form ND-1, line 10.**

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 ?		
<input type="checkbox"/>	No. Stop; you do not qualify for the credit.	
<input type="checkbox"/>	Yes. Enter your taxable income from Form ND-1, line 19 1	
2. Is the amount on line 1 more than \$60,744 ?		
<input type="checkbox"/>	No. Stop; you do not qualify for the credit.	
<input type="checkbox"/>	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 \$34,494 ?		
<input type="checkbox"/>	No. Stop; you do not qualify for the credit.	
<input type="checkbox"/>	Yes. Go to line 6 5	10,000.00
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 32 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 32 9	
10.	Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32 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	198.00
14.	Enter smaller of line 12 or line 13 14	
<p>▶ 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.</p> <p>▶ If you completed Schedule ND-1NR, complete lines 15 and 16.</p>		
15.	Enter ratio from Schedule ND-1NR, line 18 15	
16.	Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 16	

Line 23 - Unused 2008 residential and agricultural property tax credit

Enter any remaining unused residential and agricultural property tax credit that you elected to carryforward from your 2008 Form ND-1, line 24b, or Form ND-2, Tax Computation Schedule, line 6b.

Important: DO NOT make an entry on this line if you elected on your 2008 return to receive a Property Tax Relief Certificate for the amount of your unused residential and agricultural property income tax credit.

Line 24 - Unused 2008**commercial property tax credit**

Enter any remaining unused commercial property tax credit from your 2008 Schedule PT, Section 2, line 10.

Line 25 - Other credits

If you have any of the tax credits below, obtain and complete Schedule ND-1TC. For information about each credit, see the instructions to Schedule ND-1TC.

- Family member care credit
- Renaissance zone credit
- Agricultural commodity processing facility investment credit
- Seed capital investment credit
- Planned gift credit
- Biodiesel fuel supplier credit
- Biodiesel fuel seller credit
- Employer internship program credit
- Microbusiness credit
- Research expense credit
- Angel fund investment credit
- Endowment fund credit from passthrough entity
- Workforce recruitment credit
- Carryover of unused 2009 retroactive property tax credit
- Long-term care "partnership plan" insurance credit
- Geothermal energy device credit
- Credit for wages paid to a mobilized employee
- Endowment fund contribution credit
- Housing incentive fund credit
- Automation credit

Enter on this line the total credits from Schedule ND-1TC, line 21. **Attach Schedule ND-1TC.**

Line 28 - Withholding

Enter the North Dakota income tax withholding shown on a 2013 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2012 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 2013 tax year. Be sure the state identified on the

Sample check for direct deposit (line 34)

Mr. and Mrs. Taxpayer		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 (Line 34, Item a)	Account number (Line 34, Item b)	Do not include the check number as part of the account number.

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. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Line 29 - Estimated tax payment

If you made an advance payment of your North Dakota income tax using Form ND-1ES or Form ND-1EXT, you paid estimated income tax to North Dakota. Enter any estimated income tax paid to North Dakota on this line. If you overpaid your income tax on your 2012 North Dakota income tax return, and you elected to leave part or all of it on deposit to be applied as an estimated income tax payment for 2013, also enter that amount on this line. **Do not enter on this line any North Dakota income tax withholding shown on a Form W-2, Form 1099, or North Dakota Schedule K-1. Income tax withholding must be entered on line 28.**

Line 32 - Application of overpayment to 2014

If you have an overpayment on line 31, you may elect to apply part or all of it as an estimated payment toward your 2014 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

Line 33 - Voluntary contribution of overpayment

If you have an overpayment on line 31, you may make a voluntary contribution of part or all of your overpayment to the Watchable Wildlife Fund or the Trees For

North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

Line 34 - Direct deposit of refund

If you want us to directly deposit your refund into your bank account, complete items a, b, and c. You may want to 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 your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, ask your financial institution for the correct routing number to use.

Account number (Item b)—Enter your 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 this number. If depositing into a savings account without a check writing feature, check your bank statement or ask your financial institution for the correct account number to use.

Please note:

- Do not use the number shown 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 review your bank statement to see if your refund has been direct deposited.
- 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 36 - *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. Enter the separate penalty and interest amounts, and the total of the two amounts, on the applicable lines.

Line 37 - *Voluntary contribution*

If you have a tax due on line 35, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00 to a fund. A contribution will increase your balance due.

Line 38 - *Balance due*

The balance due (which includes the amount, if any, from line 39) must be paid in full with your return. Make your check or money order payable to the "ND State Tax Commissioner."

Electronic payment options. Instead of paying by paper check or money order, you may pay the balance due electronically by phone or online through Link2Gov Corporation, a national electronic payment service. Through this service, you may pay by credit or debit card, or by electronic check. To pay electronically—

- go to **www.ndtaxpayment.com**, or
- call toll free **1-888-ND-TAXES** (1-888-638-2937).

Link2Gov charges a fee for this service, which varies depending on the payment method used. North Dakota does not receive any part of this fee. You will be informed about the fee during the transaction and will have the option to continue or cancel the transaction.

Line 39 - *Interest on underpaid estimated tax*

If you were required to pay estimated North Dakota income tax for 2013, 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 2013 Schedule ND-1UT.

Signatures

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

Disclosure authorization

You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2013 return by checking the box to the right of the signature area on the return. This allows the Tax Department to ask questions and request missing information needed to process your return. It also allows your preparer to respond to the questions and provide the requested information, to check on the status of your return's processing, and to respond to notices that you received. *(Note: The Tax Department will only send notices directly to you.)*

This authorization only applies to the individual whose printed name and signature appear in the preparer's signature area (and not to any firm). It only applies to your 2013 return and automatically expires on the due date (excluding extensions) for filing the 2014 return. It does not allow your preparer to receive your refund check, to bind you in any way, or to otherwise represent you before the Tax Department.

Before you file, did you—

- ☐ **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.
- ☐ **Sign your return?** An unsigned return is incomplete and will be sent back to you.
- ☐ **Include all Form W-2s?** Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- ☐ **Include a copy of your federal return?** Your return is incomplete without it and will be sent back to you.
- ☐ **Use the right address?** Use the preprinted envelope or see page 7 for address.
- ☐ **Use the correct postage?** Avoid mailing problems and possible late filing charges by using the correct postage.

Missing a signature or copy of federal return? 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.

Form

North Dakota Office of State Tax Commissioner

**ND-EZ****Individual income tax return****2013**

for full-year residents with no adjustments or credits

Your name (First, MI, Last name)			Deceased <input type="radio"/>	Date of death	Your social security number*
If joint return, spouse's name (First, MI, Last name)			Deceased <input type="radio"/>	Date of death	Spouse's social security number*
Mailing address		Apt No.	► Fill in if you obtained an extension of time to file your return: (See page 9) Extension <input type="radio"/>		
City	State	Zip code			

A. Filing status used on federal return: (Fill in only one)

- ☐ 1. Single
☐ 2. Married filing jointly
☐ 3. Married filing separately
☐ 4. Head of household
☐ 5. Qualifying widow(er) with dependent child

B. School district code:
(See page 19)

____ - ____

C. Income source code:
(See page 9)

Federal adjusted gross income For a complete return, you must complete Line D. If zero, enter 0.**D. Federal adjusted gross income** from line 37 of Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ _____

(SX) D _____

Tax calculation

1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A, or line 6 of Form 1040EZ. **This is your North Dakota taxable income** _____ (ND) 1 _____

2. Tax - Enter tax on amount on line 1 from Tax Table on page 20 of instructions _____ (SB) 2 _____

Tax paid

3. North Dakota withholding (Attach W-2s, 1099s, and/or North Dakota K-1s) _____ (SF) 3 _____

Refund

4. Overpayment - If line 3 is MORE than line 2, subtract line 2 from line 3; otherwise, go to line 7. **If less than \$5.00, enter 0** _____ (SG) 4 _____

5. Voluntary contribution to: Watchable Wildlife Fund (SP) _____ Trees For ND Program Trust Fund (sw) _____ **Enter total** -- 5 _____

6. Refund. Subtract line 5 from line 4. **If less than \$5.00, enter 0** _____ (SR) 6 _____

To direct deposit refund, complete items a, b, and c. (See page 9)

a. Routing number: _____

b. Account number: _____

c. Type of account
☐ Checking
☐ Savings

Tax due

7. Tax due - If line 3 is LESS than line 2, subtract line 3 from line 2. **If less than \$5.00, enter 0** _____ (SZ) 7 _____

8. Voluntary contribution to: Watchable Wildlife Fund (su) _____ Trees For ND Program Trust Fund (SY) _____ **Enter total** --- 8 _____

9. Balance due. Add lines 7 and 8. Pay to: **ND State Tax Commissioner** _____ 9 _____

► For a complete return, you must attach a copy of your 2013 federal tax return

I declare that this return is correct and complete to the best of my knowledge and belief. * Privacy Act - See inside front cover of booklet.

Your signature	Date	Phone number (land line)	<input type="checkbox"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer. This Space Is For Tax Department Use Only <div style="font-size: 2em; font-weight: bold; text-align: center;">IIT</div>
Spouse's signature	Date	Cell phone no.	
Paid preparer signature	PTIN	Date	
Print name of paid preparer		Phone no.	

► Mail to: Office of State Tax Commissioner,
 PO Box 5621, Bismarck, ND 58506-5621

ND-EZ**Individual income tax return**
for full-year residents with no adjustments or credits**2013**

Your name (First, MI, Last name)			Deceased <input type="radio"/>	Date of death	Your social security number*
If joint return, spouse's name (First, MI, Last name)			Deceased <input type="radio"/>	Date of death	Spouse's social security number*
Mailing address		Apt No.	► Fill in if you obtained an extension of time to file your return: (See page 9) Extension <input type="radio"/>		
City	State	Zip code			
A. Filing status used on federal return: (Fill in only one) <input type="radio"/> 1. Single <input type="radio"/> 2. Married filing jointly <input type="radio"/> 3. Married filing separately <input type="radio"/> 4. Head of household <input type="radio"/> 5. Qualifying widow(er) with dependent child			B. School district code: (See page 19) _____		C. Income source code: (See page 9) _____

Federal adjusted gross income For a complete return, you must complete Line D. If zero, enter 0.

D. Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ _____ (SX) D _____
Tax calculation
1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A, or line 6 of Form 1040EZ. **This is your North Dakota taxable income** _____ (ND) 1 _____

2. Tax - Enter tax on amount on line 1 from Tax Table on page 20 of instructions _____ (SB) 2 _____
Tax paid
3. North Dakota withholding (Attach W-2s, 1099s, and/or North Dakota K-1s) _____ (SF) 3 _____
Refund
4. Overpayment - If line 3 is MORE than line 2, subtract line 2 from line 3; otherwise, go to line 7. **If less than \$5.00, enter 0** _____ (SG) 4 _____

5. Voluntary contribution to: Watchable Trees For ND Wildlife Fund (SP) _____ Program Trust Fund (sw) _____ **Enter total** 5 _____

6. Refund. Subtract line 5 from line 4. **If less than \$5.00, enter 0** _____ (SR) 6 _____

To direct deposit refund, complete items a, b, and c. (See page 9)

a. Routing number: _____

 c. Type of account
☐ Checking
☐ Savings

b. Account number: _____

Tax due
7. Tax due - If line 3 is LESS than line 2, subtract line 3 from line 2. **If less than \$5.00, enter 0** _____ (SZ) 7 _____

8. Voluntary contribution to: Watchable Trees For ND Wildlife Fund (su) _____ Program Trust Fund (SY) _____ **Enter total** 8 _____

9. Balance due. Add lines 7 and 8. Pay to: **ND State Tax Commissioner** _____ 9 _____

► For a complete return, you must attach a copy of your 2013 federal tax return

I declare that this return is correct and complete to the best of my knowledge and belief. *Privacy Act - See inside front cover of booklet.

Your signature	Date	Phone number (land line)	<input type="checkbox"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer. This Space Is For Tax Department Use Only <div style="font-size: 2em; font-weight: bold; text-align: center;">IIT</div>
Spouse's signature	Date	Cell phone no.	
Paid preparer signature	PTIN	Date	
Print name of paid preparer		Phone no.	

 ► Mail to: Office of State Tax Commissioner,
 PO Box 5621, Bismarck, ND 58506-5621

Form

North Dakota Office of State Tax Commissioner

ND-1 Individual income tax return

2013

Please type or print in black or blue ink.

► If a fiscal year filer, enter
fiscal year end: (See page 11) ____ / ____ / ____

Your name (First, MI, Last name)			Deceased <input type="radio"/>	Date of death	Your social security number
If joint return, spouse's name (First, MI, Last name)			Deceased <input type="radio"/>	Date of death	Spouse's social security number
Mailing address		Apt No.	► Fill in only if applicable: (See page 11) Amended return: General <input type="radio"/> Amended return: Federal NOL <input type="radio"/> Extension <input type="radio"/>		
City	State	ZIP code			
A. Filing status used <input type="radio"/> 1. Single on federal return: <input type="radio"/> 2. Married filing jointly <i>(Fill in only one)</i> <input type="radio"/> 3. Married filing separately <input type="radio"/> 4. Head of household <input type="radio"/> 5. Qualifying widow(er) with dependent child			► MN/MT Reciprocity <i>(See page 11)</i> <input type="radio"/>		
B. School district code: _____ <i>(See page 19)</i>			State _____ Attach a copy of your 2013 federal income tax return		
C. Income source code: _____ <i>(See page 11)</i>					

D. Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A,
or line 4 of Form 1040EZ ----- (SX) D _____

1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A, or line 6 of Form 1040EZ (If zero, see page 12 of instructions) _____ (SS) **1** _____

Additions

2. Lump-sum distribution from Federal Form 4972 ----- (NA) 2 _____

3. Adjustment for loss from an S corporation that elected
taxation under N.D.C.C. § 57-38-01.35 ----- (NB) 3 _____

4. a. Planned gift or endowment tax credit adjustment to income (NK) 4a _____

b. Housing incentive fund tax credit adjustment to income ---- (AP) 4b _____

5. Total additions. Add lines 2 through 4b ----- 5 _____

6. Add lines 1 and 5 ----- 6 _____

Subtractions

7.	Interest from U.S. obligations	(SN)	7	
8.	Net long-term capital gain exclusion (From worksheet on page 13 of instructions)	(NC)	8	
9.	Exempt income of an eligible Native American	(S4)	9	
10.	Benefits received from U.S. Railroad Retirement Board	(S5)	10	
11.	Adjustment for income from an S corporation that elected taxation under N.D.C.C. § 57-38-01.35	(S6)	11	
12.	National Guard/Reserve member federal active duty pay exclusion (Attach copy of Title 10 orders)	(NI)	12	
13.	Nonresident only: Servicemembers Civil Relief Act adjustment (Attach copy of Form W-2 showing this compensation)	(NJ)	13	
14.	College SAVE account deduction	(AA)	14	
15.	Qualified dividend exclusion	(AO)	15	
16.	Total other subtractions (Attach Schedule ND-1SA)	(AB)	16	
17.	Total subtractions. Add lines 7 through 16		17	
18.	North Dakota taxable income. Subtract line 17 from line 6. If less than zero, enter 0	(ND)	18	

2013 Form ND-1, page 219. Enter your **North Dakota taxable income** from line 18 of page 1 _____ 19 _____**Tax calculation**20. **Tax** - If a **full-year resident**, enter amount from Tax Table on page 20 of instructions; however, if you have farm income or sold a research tax credit, see page 13 of instructions; **OR**If a **full-year nonresident** or **part-year resident**, enter amount from Schedule ND-1NR, line 21; however, if you sold a research tax credit, see page 13 of instructions _____ (SB) 20 _____**Credits**21. Credit for income tax paid to another state
(Attach Schedule ND-1CR) _____ (SD) 21 _____22. Marriage penalty credit for joint filers
(From worksheet on page 14 of instructions) _____ (AC) 22 _____23. Carryover of unused 2008 residential/agricultural
property tax credit _____ (AM) 23 _____24. Carryover of unused 2008 commercial property tax
credit _____ (AN) 24 _____

25. Total other credits (Attach Schedule ND-1TC) _____ (AE) 25 _____

26. Total credits. Add lines 21 through 25 _____ 26 _____

27. **Net tax liability.** Subtract line 26 from line 20. **If less than zero, enter 0** _____ (SE) 27 _____**Tax paid**

28. North Dakota withholding (Attach W-2s, 1099s, and/or N.D. K-1s) (SF) 28 _____

29. Estimated tax paid on 2013 Forms ND-1ES and ND-1EXT
plus an overpayment, if any, applied from your 2012 return (S&) 29 _____

30. Total payments. Add lines 28 and 29 _____ (AJ) 30 _____

Refund31. **Overpayment** - If line 30 is MORE than line 27, subtract line 27 from line 30;
otherwise, go to line 35. **If less than \$5.00, enter 0** _____ (SG) 31 _____

32. Amount of line 31 that you want applied to your 2014 estimated tax _____ (SQ) 32 _____

33. Voluntary Watchable Trees For ND
contribution to: Wildlife Fund (SP) _____ Program Trust Fund (SW) _____ Enter
total --- 33 _____34. **Refund.** Subtract lines 32 and 33 from line 31. **If less than \$5.00, enter 0** _____ (SR) 34 _____To **direct deposit** your refund,
complete items a, b, and c.
(See page 15)

a. Routing number: _____

b. Account number: _____

c. Type of account: ☐ Checking ☐ Savings**Tax Due**35. **Tax due** - If line 30 is LESS than line 27, subtract line 30 from line 27.
If less than \$5.00, enter 0 _____ (SZ) 35 _____

36. Penalty (AK) _____ Interest (AL) _____ Enter total _____ 36 _____

37. Voluntary Watchable Trees For ND
contribution to: Wildlife Fund (SU) _____ Program Trust Fund (SY) _____ Enter
total --- 37 _____38. **Balance due.** Add lines 35, 36, 37, and, if applicable, line 39.
Pay to: **ND State Tax Commissioner** _____ 38 _____

39. Interest on underpaid estimated tax from Schedule ND-1UT --- (SO) 39 _____

► For a complete return, you must attach a copy of your 2013 federal income tax return

I declare that this return is correct and complete to the best of my knowledge and belief.

* Privacy Act - See inside front cover of booklet.

Your signature	Date	Phone number (land line)
Spouse's signature	Date	Cell phone number
Paid preparer signature	PTIN	Date
Print name of paid preparer	Phone no.	

☐ I authorize the ND Office of State Tax Commissioner to
discuss this return with the paid preparer.
This Space Is For Tax Department Use Only**IIT**

Form

North Dakota Office of State Tax Commissioner



ND-1 Individual income tax return

2013

Please type or print in black or blue ink.

 If a fiscal year filer, enter
 fiscal year end: (See page 11) ____ / ____ / ____

Your name (First, MI, Last name)		Deceased <input type="radio"/>	Date of death	Your social security number
If joint return, spouse's name (First, MI, Last name)		Deceased <input type="radio"/>	Date of death	Spouse's social security number
Mailing address		Apt No.		
City	State	ZIP code		
A. Filing status used <input type="radio"/> 1. Single on federal return: <input type="radio"/> 2. Married filing jointly (Fill in only one) <input type="radio"/> 3. Married filing separately <input type="radio"/> 4. Head of household <input type="radio"/> 5. Qualifying widow(er) with dependent child		Fill in only if applicable: (See page 11) Amended return: General <input type="radio"/> Amended return: Federal NOL <input type="radio"/> Extension <input type="radio"/> MN/MT Reciprocity (See page 11) <input type="radio"/> State		
B. School district code: ____ (See page 19)		C. Income source code: ____ (See page 11)		
Attach a copy of your 2013 federal income tax return				

D. Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A,
 or line 4 of Form 1040EZ _____ (SX) D _____

1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A,
 or line 6 of Form 1040EZ (If zero, see page 12 of instructions) _____ (SS) 1 _____

Additions

2. Lump-sum distribution from Federal Form 4972 _____ (NA) 2 _____
3. Adjustment for loss from an S corporation that elected
 taxation under N.D.C.C. § 57-38-01.35 _____ (NB) 3 _____
4. a. Planned gift or endowment tax credit adjustment to income (NK) 4a _____
- b. Housing incentive fund tax credit adjustment to income ---- (AP) 4b _____
5. Total additions. Add lines 2 through 4b _____ 5 _____
6. Add lines 1 and 5 _____ 6 _____

Subtractions

7. Interest from U.S. obligations _____ (SN) 7 _____
8. Net long-term capital gain exclusion
 (From worksheet on page 13 of instructions) _____ (NC) 8 _____
9. Exempt income of an eligible Native American _____ (S4) 9 _____
10. Benefits received from U.S. Railroad Retirement Board _____ (S5) 10 _____
11. Adjustment for income from an S corporation that elected
 taxation under N.D.C.C. § 57-38-01.35 _____ (S6) 11 _____
12. National Guard/Reserve member federal active duty pay
 exclusion (Attach copy of Title 10 orders) _____ (NI) 12 _____
13. Nonresident only: Servicemembers Civil Relief Act adjustment
 (Attach copy of Form W-2 showing this compensation) _____ (NJ) 13 _____
14. College SAVE account deduction _____ (AA) 14 _____
15. Qualified dividend exclusion _____ (AO) 15 _____
16. Total other subtractions (Attach Schedule ND-1SA) _____ (AB) 16 _____
17. Total subtractions. Add lines 7 through 16 _____ 17 _____
- 18. North Dakota taxable income.** Subtract line 17 from line 6. If less than zero, enter 0 ---- (ND) 18 _____

2013 Form ND-1, page 219. Enter your **North Dakota taxable income** from line 18 of page 1 _____ 19 _____**Tax calculation**20. **Tax** - If a **full-year resident**, enter amount from Tax Table on page 20 of instructions; however, if you have farm income or sold a research tax credit, see page 13 of instructions; **OR**If a **full-year nonresident** or **part-year resident**, enter amount from Schedule ND-1NR, line 21; however, if you sold a research tax credit, see page 13 of instructions _____ (SB) 20 _____**Credits**21. Credit for income tax paid to another state
(Attach Schedule ND-1CR) _____ (SD) 21 _____22. Marriage penalty credit for joint filers
(From worksheet on page 14 of instructions) _____ (AC) 22 _____23. Carryover of unused 2008 residential/agricultural
property tax credit _____ (AM) 23 _____24. Carryover of unused 2008 commercial property tax
credit _____ (AN) 24 _____

25. Total other credits (Attach Schedule ND-1TC) _____ (AE) 25 _____

26. Total credits. Add lines 21 through 25 _____ 26 _____

27. **Net tax liability.** Subtract line 26 from line 20. **If less than zero, enter 0** _____ (SE) 27 _____**Tax paid**

28. North Dakota withholding (Attach W-2s, 1099s, and/or N.D. K-1s) (SF) 28 _____

29. Estimated tax paid on 2013 Forms ND-1ES and ND-1EXT
plus an overpayment, if any, applied from your 2012 return (S&) 29 _____

30. Total payments. Add lines 28 and 29 _____ (AJ) 30 _____

Refund31. **Overpayment** - If line 30 is MORE than line 27, subtract line 27 from line 30;
otherwise, go to line 35. **If less than \$5.00, enter 0** _____ (SG) 31 _____

32. Amount of line 31 that you want applied to your 2014 estimated tax _____ (SQ) 32 _____

33. Voluntary Watchable Trees For ND
contribution to: Wildlife Fund (SP) _____ Program Trust Fund (SW) _____ Enter
total --- 33 _____34. **Refund.** Subtract lines 32 and 33 from line 31. **If less than \$5.00, enter 0** _____ (SR) 34 _____To **direct deposit** your refund,
complete items a, b, and c.
(See page 15)

a. Routing number: _____

b. Account number: _____

c. Type of account: ☐ Checking ☐ Savings**Tax Due**35. **Tax due** - If line 30 is LESS than line 27, subtract line 30 from line 27.
If less than \$5.00, enter 0 _____ (SZ) 35 _____

36. Penalty (AK) _____ Interest (AL) _____ Enter total _____ 36 _____

37. Voluntary Watchable Trees For ND
contribution to: Wildlife Fund (SU) _____ Program Trust Fund (SY) _____ Enter
total --- 37 _____38. **Balance due.** Add lines 35, 36, 37, and, if applicable, line 39.
Pay to: **ND State Tax Commissioner** _____ 38 _____

39. Interest on underpaid estimated tax from Schedule ND-1UT --- (SO) 39 _____

► For a complete return, you must attach a copy of your 2013 federal income tax return

I declare that this return is correct and complete to the best of my knowledge and belief.

* Privacy Act - See inside front cover of booklet.

Your signature	Date	Phone number (land line)
Spouse's signature	Date	Cell phone number
Paid preparer signature	PTIN	Date
Print name of paid preparer	Phone no.	

☐ I authorize the ND Office of State Tax Commissioner to
discuss this return with the paid preparer.
This Space Is For Tax Department Use Only**IIT**

Schedule
ND-1NRNorth Dakota Office of State Tax Commissioner
**Tax calculation for nonresidents and
part-year residents****2013**
Attach to Form ND-1

Please type or print in black or blue ink. See separate instructions.

Your name	Your social security number
Residency status: <input type="radio"/> Full-year resident <input type="radio"/> Full-year nonresident <input type="radio"/> Part-year resident	
▶ If full-year nonresident or part-year resident, enter name of other state _____	
▶ If part-year resident, enter dates of residence in North Dakota below:	
_____ to _____	_____ to _____
MM DD YYYY	MM DD YYYY

If joint return, spouse's name	Spouse's social security number
Residency status: <input type="radio"/> Full-year resident <input type="radio"/> Full-year nonresident <input type="radio"/> Part-year resident	
▶ If full-year nonresident or part-year resident, enter name of other state _____	
▶ If part-year resident, enter dates of residence in North Dakota below:	
_____ to _____	_____ to _____
MM DD YYYY	MM DD YYYY

Calculation of North Dakota source income

	Column A Total From Federal Return	Column B North Dakota Portion
1. Wages, salaries, tips, etc. (from line 7 of Form 1040 or 1040A, or line 1 of Form 1040EZ) -----	1 _____	1 _____
2. Taxable interest and dividend income (from lines 8a and 9a of Form 1040 or 1040A, or line 2 of Form 1040EZ) -----	2 _____	2 _____
3. Business income or loss (from line 12 of Form 1040) -----	3 _____	3 _____
4. Ordinary and capital gains and losses (from lines 13 and 14 of Form 1040, or line 10 of Form 1040A) -----	4 _____	4 _____
5. IRAs, pensions, and annuities (from lines 15b and 16b of Form 1040, or lines 11b and 12b of Form 1040A) -----	5 _____	5 _____
6. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from line 17 of Form 1040) -----	6 _____	6 _____
7. Farm income or loss (from line 18 of Form 1040) -----	7 _____	7 _____
8. Other income (from lines 10, 11, 19, 20b and 21 of Form 1040, or lines 13 and 14b of Form 1040A, or line 3 of Form 1040EZ) -----	8 _____	8 _____
9. Add lines 1 through 8 -----	9 _____	9 _____
10. Student loan interest (from line 33 of Form 1040, or line 18 of Form 1040A) -----	10 _____	10 _____
11. Moving expenses (from line 26 of Form 1040) -----	11 _____	11 _____
12. Self-employed deductions (from lines 27, 28, and 29 of Form 1040) -----	12 _____	12 _____
13. IRA deduction (from line 32 of Form 1040 or line 17 Form 1040A) -----	13 _____	13 _____
14. Other (from lines 23, 24, 25, 30, 31a, 34, and 35 of Form 1040, or lines 16 and 19 of 1040A) -----	14 _____	14 _____
15. U.S. obligation interest (from Form ND-1, line 7) and SCRA adjustment (from Form ND-1, line 13) -----	15 _____	15 _____
16. North Dakota source income. Line 9, Column B, less lines 10 through 14, Column B. If less than zero, enter 0 -----		(N1) 16 _____
17. Line 9, Column A, less lines 10 through 15, Column A. If less than zero, enter 0 -----	(N2) 17 _____	
18. North Dakota income ratio. Divide line 16 by line 17. Round to nearest four decimal places. If line 16 is more than line 17, enter 1.0000. If line 16 is zero, enter 0. -----		18 _____

Calculation of tax on North Dakota source income

19. Enter amount from Form ND-1, page 2, line 19 -----	19 _____
20. Enter tax for the amount on line 19 from Tax Table on page 20 of Form ND-1 instructions. If you have farm income, see the instructions -----	(N3) 20 _____
21. Tax on North Dakota source income. Multiply line 20 by ratio on line 18. Enter the amount from this line on Form ND-1, page 2, line 20 -----	21 _____

Who must complete

If you were a full-year nonresident or a part-year resident of North Dakota (ND) during the tax year, you must complete this schedule to calculate your tax. If married filing jointly, this applies if either spouse was a nonresident of ND for part or all of the tax year. If you were a full-year resident of Minnesota or Montana, and all of your income is exempt from ND tax under reciprocity, do not complete this schedule. See “Reciprocity” in the Form ND-1 instruction booklet for more information.

How to complete

Fill in your name, social security number, and residency status at the top of the schedule. If you were a part-year resident of ND during the tax year, enter the dates you were a resident of North Dakota. If you were a full-year nonresident or part-year resident, enter the name of the other state where you were a resident. If, instead of a state, you were a resident of a foreign country, enter the name of the country.

Complete Column A (Total from federal return) first by filling in the total amounts from your federal income tax return. Then complete Column B (North Dakota portion) according to the specific line instructions that follow.

Column B instructions

Complete Column B by filling in the portion of the amount in Column A that is reportable to ND, as explained in the specific line instructions for Column B. If part or all of a North Dakota income amount reportable in Column B was entered on Form ND-1, line 7, 9, 10, 11, 13, or 16 because it is exempt from North Dakota income tax, only enter the taxable portion in Column B.

Line 1, Column B

Include wages, salaries, tips, commissions, bonuses, and other compensation received for services performed in ND while a nonresident, and all compensation received while a ND resident. Do not include on this line compensation received while a nonresident if it is:

- Exempted under the reciprocity agreement with Minnesota or Montana.
- Received for active duty service in the U.S. armed forces.
- Received by an individual who is a civilian spouse of a nonresident U.S. armed forces servicemember stationed in ND, and who is in ND for the sole purpose of residing with the servicemember.
- Exempted under federal interstate commerce law covering certain rail, motor, air, and water carrier employees working in multiple states on a regular basis.
- Exempted under ND mobile workforce law covering certain employees who work in ND for less than 21 days—see N.D.C.C. § 57-38-59.3.

Line 2, Column B

Include amounts received (or credited to your account) while a ND resident except interest from U.S. obligations. Also include ND-source interest and dividends received from a pass-through entity (e.g., a partnership) while a nonresident.

Line 3, Column B

Include net income or loss attributable to the portion of a sole proprietorship operated in ND while a nonresident, and net income or loss from a sole proprietorship (regardless of where its operations are located) while a ND resident. Do not include net income or loss from a personal or professional service business operated in ND while a Minnesota resident if the income is eligible for exemption under reciprocity.

Line 4, Column B

Include net gains and losses from tangible property in ND received while a nonresident, and net gains and losses from all property (regardless of its location) received while a resident. Also include your share of ND-source net gains and losses received from a pass-through entity (e.g., a partnership) while a nonresident.

Line 5, Column B

Include amounts received while a ND resident.

Line 6, Column B

Include net income and losses from the rental of tangible property in ND received while a nonresident, and net income and losses from the rental of all property (regardless of location) received while a ND resident.

Include royalties and other income from interests in oil, coal, or other mineral property in ND received while a nonresident, and income from all mineral properties (regardless of location) received while a ND resident.

Include ND ordinary income or loss, net rental income, and other income not reported on other lines received from a pass-through entity (e.g., a partnership) while a nonresident, and all similar types of income and losses received from a pass-through entity while a ND resident.

Include ND-source income and losses from an estate or trust received while a nonresident, and all income and losses received from an estate or trust while a ND resident. Do not include interest, dividends, pensions, or annuities received while a nonresident.

Line 7, Column B

Include net income or loss attributable to the portion of a farm operated in ND while a nonresident, and net income or loss from a farm (regardless of its location) while a ND resident.

Line 8, Column B

Include amounts received while a ND resident, and amounts received from ND sources while a nonresident. Unemployment compensation is from a ND source if attributable to work performed in

ND. State and local income tax refunds, alimony, and social security benefits are not income from ND sources for a nonresident.

Part-year resident only—To determine the amount of your taxable social security benefits to include on this line, multiply the total gross social security benefits received while a resident by a percentage equal to the total taxable portion of your social security benefits divided by your total gross social security benefits.

Line 10, Column B

If a part-year resident, include expenses paid while a ND resident. Otherwise, multiply amount in Column A by a ratio equal to ND income divided by total income.

Line 11, Column B

Include moving expenses paid while a ND resident or that were attributable to a move into ND.

Line 12, Column B

Multiply amount in Column A by a ratio equal to ND self-employment income divided by total self-employment income.

Line 13, Column B

Multiply amount in Column A by a ratio equal to ND earned income divided by total earned income.

Line 14, Column B

Multiply health savings account deduction by a ratio equal to ND income divided by total income.

Multiply business expenses of reservists, performing artists, and fee-basis government officials by a ratio equal to ND wages or fees to which expenses relate divided by total wages or fees to which expenses relate.

Include the penalty on early withdrawal only if the related interest income is included on line 2, Column B.

If a part-year resident, include alimony paid while a ND resident. Otherwise, multiply the total alimony paid by a ratio equal to ND income divided by total income.

Multiply an MSA deduction by a ratio equal to ND compensation divided by total compensation from employer sponsoring MSA.

Multiply any other adjustment included on Form 1040, line 36, by a ratio equal to ND income to which adjustment relates divided by total income to which adjustment relates.

Include the portion of the domestic production activities deduction based on ND income.

Include jury duty pay only if the related employer wages are included on line 1, Column B.

Line 20

If you have farm income and you used Schedule J (Form 1040) to calculate your federal tax, see Schedule ND-1FA for an alternative tax calculation.

Schedule
ND-1NRNorth Dakota Office of State Tax Commissioner
**Tax calculation for nonresidents and
part-year residents****2013**
Attach to Form ND-1

Please type or print in black or blue ink. See separate instructions.

Your name		Your social security number		If joint return, spouse's name		Spouse's social security number		
Residency status: <input type="radio"/> Full-year resident <input type="radio"/> Full-year nonresident <input type="radio"/> Part-year resident				Residency status: <input type="radio"/> Full-year resident <input type="radio"/> Full-year nonresident <input type="radio"/> Part-year resident				
▶ If full-year nonresident or part-year resident, enter name of other state _____				▶ If full-year nonresident or part-year resident, enter name of other state _____				
▶ If part-year resident, enter dates of residence in North Dakota below:				▶ If part-year resident, enter dates of residence in North Dakota below:				
_____ to _____				_____ to _____				
MM	DD	YYYY	MM	DD	YYYY	MM	DD	YYYY

Calculation of North Dakota source income

	Column A Total From Federal Return	Column B North Dakota Portion
1. Wages, salaries, tips, etc. (from line 7 of Form 1040 or 1040A, or line 1 of Form 1040EZ) -----	1 _____	1 _____
2. Taxable interest and dividend income (from lines 8a and 9a of Form 1040 or 1040A, or line 2 of Form 1040EZ) -----	2 _____	2 _____
3. Business income or loss (from line 12 of Form 1040) -----	3 _____	3 _____
4. Ordinary and capital gains and losses (from lines 13 and 14 of Form 1040, or line 10 of Form 1040A) -----	4 _____	4 _____
5. IRAs, pensions, and annuities (from lines 15b and 16b of Form 1040, or lines 11b and 12b of Form 1040A) -----	5 _____	5 _____
6. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from line 17 of Form 1040) -----	6 _____	6 _____
7. Farm income or loss (from line 18 of Form 1040) -----	7 _____	7 _____
8. Other income (from lines 10, 11, 19, 20b and 21 of Form 1040, or lines 13 and 14b of Form 1040A, or line 3 of Form 1040EZ) -----	8 _____	8 _____
9. Add lines 1 through 8 -----	9 _____	9 _____
10. Student loan interest (from line 33 of Form 1040, or line 18 of Form 1040A) -----	10 _____	10 _____
11. Moving expenses (from line 26 of Form 1040) -----	11 _____	11 _____
12. Self-employed deductions (from lines 27, 28, and 29 of Form 1040) -----	12 _____	12 _____
13. IRA deduction (from line 32 of Form 1040 or line 17 Form 1040A) -----	13 _____	13 _____
14. Other (from lines 23, 24, 25, 30, 31a, 34, and 35 of Form 1040, or lines 16 and 19 of 1040A) -----	14 _____	14 _____
15. U.S. obligation interest (from Form ND-1, line 7) and SCRA adjustment (from Form ND-1, line 13) -----	15 _____	
16. North Dakota source income. Line 9, Column B, less lines 10 through 14, Column B. If less than zero, enter 0 -----		(N1) 16 _____
17. Line 9, Column A, less lines 10 through 15, Column A. If less than zero, enter 0 -----	(N2) 17 _____	
18. North Dakota income ratio. Divide line 16 by line 17. Round to nearest four decimal places. If line 16 is more than line 17, enter 1.0000. If line 16 is zero, enter 0. -----		18 _____

Calculation of tax on North Dakota source income

19. Enter amount from Form ND-1, page 2, line 19 -----	19 _____
20. Enter tax for the amount on line 19 from Tax Table on page 20 of Form ND-1 instructions. If you have farm income, see the instructions -----	(N3) 20 _____
21. Tax on North Dakota source income. Multiply line 20 by ratio on line 18. Enter the amount from this line on Form ND-1, page 2, line 20 -----	21 _____

Who must complete

If you were a full-year nonresident or a part-year resident of North Dakota (ND) during the tax year, you must complete this schedule to calculate your tax. If married filing jointly, this applies if either spouse was a nonresident of ND for part or all of the tax year. If you were a full-year resident of Minnesota or Montana, and all of your income is exempt from ND tax under reciprocity, do not complete this schedule. See “Reciprocity” in the Form ND-1 instruction booklet for more information.

How to complete

Fill in your name, social security number, and residency status at the top of the schedule. If you were a part-year resident of ND during the tax year, enter the dates you were a resident of North Dakota. If you were a full-year nonresident or part-year resident, enter the name of the other state where you were a resident. If, instead of a state, you were a resident of a foreign country, enter the name of the country.

Complete Column A (Total from federal return) first by filling in the total amounts from your federal income tax return. Then complete Column B (North Dakota portion) according to the specific line instructions that follow.

Column B instructions

Complete Column B by filling in the portion of the amount in Column A that is reportable to ND, as explained in the specific line instructions for Column B. If part or all of a North Dakota income amount reportable in Column B was entered on Form ND-1, line 7, 9, 10, 11, 13, or 16 because it is exempt from North Dakota income tax, only enter the taxable portion in Column B.

Line 1, Column B

Include wages, salaries, tips, commissions, bonuses, and other compensation received for services performed in ND while a nonresident, and all compensation received while a ND resident. Do not include on this line compensation received while a nonresident if it is:

- Exempted under the reciprocity agreement with Minnesota or Montana.
- Received for active duty service in the U.S. armed forces.
- Received by an individual who is a civilian spouse of a nonresident U.S. armed forces servicemember stationed in ND, and who is in ND for the sole purpose of residing with the servicemember.
- Exempted under federal interstate commerce law covering certain rail, motor, air, and water carrier employees working in multiple states on a regular basis.
- Exempted under ND mobile workforce law covering certain employees who work in ND for less than 21 days—see N.D.C.C. § 57-38-59.3.

Line 2, Column B

Include amounts received (or credited to your account) while a ND resident except interest from U.S. obligations. Also include ND-source interest and dividends received from a pass-through entity (e.g., a partnership) while a nonresident.

Line 3, Column B

Include net income or loss attributable to the portion of a sole proprietorship operated in ND while a nonresident, and net income or loss from a sole proprietorship (regardless of where its operations are located) while a ND resident. Do not include net income or loss from a personal or professional service business operated in ND while a Minnesota resident if the income is eligible for exemption under reciprocity.

Line 4, Column B

Include net gains and losses from tangible property in ND received while a nonresident, and net gains and losses from all property (regardless of its location) received while a resident. Also include your share of ND-source net gains and losses received from a pass-through entity (e.g., a partnership) while a nonresident.

Line 5, Column B

Include amounts received while a ND resident.

Line 6, Column B

Include net income and losses from the rental of tangible property in ND received while a nonresident, and net income and losses from the rental of all property (regardless of location) received while a ND resident.

Include royalties and other income from interests in oil, coal, or other mineral property in ND received while a nonresident, and income from all mineral properties (regardless of location) received while a ND resident.

Include ND ordinary income or loss, net rental income, and other income not reported on other lines received from a pass-through entity (e.g., a partnership) while a nonresident, and all similar types of income and losses received from a pass-through entity while a ND resident.

Include ND-source income and losses from an estate or trust received while a nonresident, and all income and losses received from an estate or trust while a ND resident. Do not include interest, dividends, pensions, or annuities received while a nonresident.

Line 7, Column B

Include net income or loss attributable to the portion of a farm operated in ND while a nonresident, and net income or loss from a farm (regardless of its location) while a ND resident.

Line 8, Column B

Include amounts received while a ND resident, and amounts received from ND sources while a nonresident. Unemployment compensation is from a ND source if attributable to work performed in

ND. State and local income tax refunds, alimony, and social security benefits are not income from ND sources for a nonresident.

Part-year resident only—To determine the amount of your taxable social security benefits to include on this line, multiply the total gross social security benefits received while a resident by a percentage equal to the total taxable portion of your social security benefits divided by your total gross social security benefits.

Line 10, Column B

If a part-year resident, include expenses paid while a ND resident. Otherwise, multiply amount in Column A by a ratio equal to ND income divided by total income.

Line 11, Column B

Include moving expenses paid while a ND resident or that were attributable to a move into ND.

Line 12, Column B

Multiply amount in Column A by a ratio equal to ND self-employment income divided by total self-employment income.

Line 13, Column B

Multiply amount in Column A by a ratio equal to ND earned income divided by total earned income.

Line 14, Column B

Multiply health savings account deduction by a ratio equal to ND income divided by total income.

Multiply business expenses of reservists, performing artists, and fee-basis government officials by a ratio equal to ND wages or fees to which expenses relate divided by total wages or fees to which expenses relate.

Include the penalty on early withdrawal only if the related interest income is included on line 2, Column B.

If a part-year resident, include alimony paid while a ND resident. Otherwise, multiply the total alimony paid by a ratio equal to ND income divided by total income.

Multiply an MSA deduction by a ratio equal to ND compensation divided by total compensation from employer sponsoring MSA.

Multiply any other adjustment included on Form 1040, line 36, by a ratio equal to ND income to which adjustment relates divided by total income to which adjustment relates.

Include the portion of the domestic production activities deduction based on ND income.

Include jury duty pay only if the related employer wages are included on line 1, Column B.

Line 20

If you have farm income and you used Schedule J (Form 1040) to calculate your federal tax, see Schedule ND-1FA for an alternative tax calculation.



The *Trees for North Dakota* Income Tax Check-Off

The Threat: Emerald ash borer (EAB) is a highly invasive, exotic insect that attacks and kills all species of ash trees. It is as close as St. Paul, Minnesota. If EAB becomes established here, the economic and environmental impacts will be overwhelming. There are an estimated 78 million ash trees within North Dakota's forests and woodlands. Ash is the most common tree planted in communities, reaching 60% of the tree population in some towns. Ash also represents a large percentage of the state's 55,000 miles of field and farmstead windbreaks. Costs of removing, disposing and replacing trees lost to EAB, coupled with the economic benefits associated with trees lost, such as reduced energy costs and ecosystem services, the insect's impact could far exceed \$1 billion dollars!



How You Can Help: 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**. 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. Our collective efforts can make incredible contributions to the quality of life in North Dakota for all who live and visit here. Please consider a donation today.



To contribute to the **Trees for North Dakota Trust Fund**, consult your tax preparer or enter a voluntary contribution on the 2012 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 33)/Tax due (Line 37)

“**Community Family Forest**” grants are awarded to purchase and plant trees on public property across the state. The grants help strengthen the tradition of annual tree planting.

Larry A. Kotchman, State Forester
NORTH DAKOTA FOREST SERVICE
307 – 1st Street East
Bottineau ND 58318-1100

Telephone: (701) 228-5422
www.ndsu.edu/ndfs
forest@nd.gov

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



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 2013. 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 Salem ND	New Salem- Almont 49	30-049
Amidon ND	Central Elem. 32	44-032	Gwinner ND	N Sargent 3	41-003	New Town ND	New Town 1	31-001
Anamoose ND	Anamoose 14	25-014	Hague ND	Bakker 10	15-010	Newburg ND	Newburg-United 54	05-054
Ashley ND	Ashley 9	26-009	Halliday ND	Halliday 19	13-019	Northwood ND	Northwood 129	18-129
Beach ND	Beach 3	17-003		Twin Buttes 37	13-037	Oakes ND	Oakes 41	11-041
Belcourt ND	Belcourt 7	40-007	Hankinson ND	Hankinson 8	39-008	Oberon ND	Oberon 16	03-016
Belfield ND	Belfield 13	45-013	Harvey ND	Harvey 38	52-038	Page ND	Page 80	09-080
Berthold ND	Lewis and Clark 161	51-161	Hatton ND	Hatton Eielson 7	49-007	Park River ND	Park River Area 8	50-008
Beulah ND	Beulah 27	29-027	Hazleton ND	Haz-Mof-Brad 6	15-006	Parshall ND	Parshall 3	31-003
Binford ND	Midkota 7	20-007	Hazen ND	Hazen 3	29-003	Petersburg ND	Dakota Prairie 1	32-001
Bismarck ND	Bismarck 1	08-001	Hebron ND	Hebron 13	30-013	Pingree ND	Pingree-Buchanan 10	47-010
	Naughton 25	08-025	Hettinger ND	Hettinger 13	01-013	Powers Lake ND	Powers Lake 27	07-027
	Apple Creek 39	08-039	Hillsboro ND	Hillsboro 9	49-009	Ray ND	Nesson 2	53-002
	Manning 45	08-045	Hope ND	Hope 10	46-010	Richardton ND	Richardton-Taylor 34	45-034
Bottineau ND	Bottineau 1	05-001	Hunter ND	Northern Cass 97	09-097	Robinson ND	Robinson 14	22-014
Bowbells ND	Bowbells 14	07-014	Hurdsfield ND	Pleasant Valley 35	52-035	Rolette ND	Rolette 29	40-029
Bowman ND	Bowman Co 1	06-001	Inkster ND	Midway 128	18-128	Rolla ND	Mt. Pleasant 4	40-004
Buxton ND	Central Valley 3	49-003	Jamestown ND	Jamestown 1	47-001	Rugby ND	Rugby 5	35-005
Cando ND	North Star 10	48-010	Kenmare ND	Kenmare 28	51-028	Sawyer ND	Sawyer 16	51-016
Carrington ND	Carrington 49	16-049	Kensal ND	Kensal 19	47-019	Scranton ND	Scranton 33	06-033
Carson ND	Roosevelt 18	19-018	Killdeer ND	Killdeer 16	13-016	Selfridge ND	Selfridge 8	43-008
Cartwright ND	Horse Creek 32	27-032	Kindred ND	Kindred 2	09-002	Sidney MT	Earl 18	27-018
Casselton ND	Central Cass 17	09-017	Kulm ND	Kulm 7	23-007	Solen ND	Solen 3	43-003
Cavalier ND	Cavalier 6	34-006	Lakota ND	Lakota 66	32-066	South Heart ND	South Heart 9	45-009
Center ND	Center-Stanton 1	33-001	LaMoure ND	LaMoure 8	23-008	St. Anthony ND	Little Heart 4	30-004
Colfax ND	Richland 44	39-044	Langdon ND	Langdon Area 23	10-023	St. John ND	St. John 3	40-003
Cooperstown ND	Griggs County Central 18	20-018	Larimore ND	Larimore 44	18-044	St. Thomas ND	St. Thomas 43	34-043
			Leeds ND	Leeds 6	03-006	Stanley ND	Stanley 2	31-002
Crosby ND	Divide County 1	12-001	Lidgerwood ND	Lidgerwood 28	39-028	Starkweather ND	Starkweather 44	36-044
Des Lacs ND	United 7	51-007	Lignite ND	Burke Central 36	07-036	Steele ND	Kidder Co. 1	22-001
Devils Lake ND	Devils Lake 1	36-001	Linton ND	Linton 36	15-036	Sterling ND	Sterling 35	08-035
Dickinson ND	Dickinson 1	45-001	Lisbon ND	Lisbon 19	37-019	Strasburg ND	Strasburg 15	15-015
Drake ND	Drake 57	25-057	Maddock ND	Maddock 9	03-009	Surrey ND	Surrey 41	51-041
Drayton ND	Drayton 19	34-019	Mandan ND	Mandan 1	30-001	Thompson ND	Thompson 61	18-061
Dunseith ND	Dunseith 1	40-001		Sweet Briar 17	30-017	Tioga ND	Tioga 15	53-015
Edgeley ND	Edgeley 3	23-003	Mandaree ND	Mandaree 36	27-036	Tower City ND	Maple Valley 4	09-004
Edinburg ND	Valley-Edinburg 118	34-118	Manvel ND	Manvel 125	18-125	Towner ND	TGU 60	25-060
Edmore ND	Edmore 2	36-002	Mapleton ND	Mapleton 7	09-007	Trenton ND	Eight Mile 6	53-006
Elgin ND	Elgin-New Leipzig 49	19-049	Marion ND	Litchville-Marion 46	02-046	Turtle Lake ND	Turtle Lake- Mercer 72	28-072
Ellendale ND	Ellendale 40	11-040	Marmarth ND	Marmarth 12	44-012	Underwood ND	Underwood 8	28-008
Emerado ND	Emerado 127	18-127	Max ND	Max 50	28-050	Valley City ND	Valley City 2	02-002
Enderlin ND	Enderlin Area 24	37-024	Mayville ND	May-Port CG 14	49-014	Velva ND	Velva 1	25-001
Fairmount ND	Fairmount 18	39-018	McClusky ND	McClusky 19	42-019	Wahpeton ND	Wahpeton 37	39-037
Fairview MT	Yellowstone 14	27-014	Medina ND	Medina 3	47-003	Walhalla ND	North Border 100	34-100
Fargo ND	Fargo 1	09-001	Medora ND	Billings Co. 1	04-001	Warwick ND	Warwick 29	03-029
Fessenden ND	Fessenden-Bowdon 25	52-025	Menoken ND	Menoken 33	08-033	Washburn ND	Washburn 4	28-004
Finley ND	Finley-Sharon 19	46-019	Milnor ND	Milnor 2	41-002	Watford City ND	McKenzie Co 1	27-001
Flasher ND	Flasher 39	30-039	Minnewaukan ND	Minnewaukan 5	03-005	West Fargo ND	West Fargo 6	09-006
Fordville ND	Fordville-Lankin 5	50-005	Minot ND	Minot 1	51-001	Westhope ND	Westhope 17	05-017
Forman ND	Sargent Central 6	41-006		Nedrose 4	51-004	White Shield ND	White Shield 85	28-085
Ft. Ransom ND	Ft. Ransom 6	37-006		S Prairie 70	51-070	Williston ND	Williston 1	53-001
Ft. Totten ND	Ft. Totten 30	03-030		Air Force Base 160	51-160		New 8	53-008
Ft. Yates ND	Ft. Yates 4	43-004			50-020		Wilton 1	28-001
Gackle ND	Gackle-Streeter 56	24-056	Mohall ND	Mohall-Lansford			Barnes County North 7	02-007
Garrison ND	Garrison 51	28-051		-Sherwood 1	38-001		Wing 28	08-028
Glen Ullin ND	Glen Ullin 48	30-048	Montpelier ND	Montpelier 14	47-014		Wishek 19	26-019
Glenburn ND	Glenburn 26	38-026	Mott ND	Mott-Regent 1	21-001		Wolford 1	35-001
Golva ND	Lone Tree 6	17-006	Munich ND	Munich 19	10-019		Wyndmere 42	39-042
Goodrich ND	Goodrich 16	42-016	Napoleon ND	Napoleon 2	24-002		Zeeland 4	26-004
Grafton ND	Grafton 3	50-003	New England ND	New England 9	21-009			
Grand Forks ND	Grand Forks 1	18-001	New Rockford ND	New Rockford				
	Air Force Base 140	18-140		-Sheyenne 2	14-002			

2013 Tax Table

Example. Mr. and Mrs. Brown are full-year residents of North Dakota and are filing a joint return. Their North Dakota taxable income is \$49,935. First, they find \$49,900-\$49,950 in the ND taxable income column. Next, they find the "Married filing jointly" filing status column and read down the column. The amount shown where the ND taxable income line and the filing status column meet is \$609. This is their tax.

Note: If Mr. or Mrs. Brown (or both) were part-year residents or full-year nonresidents of North Dakota, they would enter the \$609 on Schedule ND-1NR, line 20, and complete the remainder of that schedule to calculate their tax.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—					
49,800	49,850	750	608	813	621
49,850	49,900	752	608	814	622
49,900	49,950	753	609	815	623
49,950	50,000	754	610	816	624

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—		Your tax is—				Your tax is—		Your tax is—			
0	5	0	0	0	0	1,325	1,350	16	16	16	16	2,700	2,725	33	33	33	33
5	15	0	0	0	0	1,350	1,375	17	17	17	17	2,725	2,750	33	33	33	33
15	25	0	0	0	0	1,375	1,400	17	17	17	17	2,750	2,775	34	34	34	34
25	50	0	0	0	0	1,400	1,425	17	17	17	17	2,775	2,800	34	34	34	34
50	75	1	1	1	1	1,425	1,450	18	18	18	18	2,800	2,825	34	34	34	34
75	100	1	1	1	1	1,450	1,475	18	18	18	18	2,825	2,850	35	35	35	35
100	125	1	1	1	1	1,475	1,500	18	18	18	18	2,850	2,875	35	35	35	35
125	150	2	2	2	2	1,500	1,525	18	18	18	18	2,875	2,900	35	35	35	35
150	175	2	2	2	2	1,525	1,550	19	19	19	19	2,900	2,925	36	36	36	36
175	200	2	2	2	2	1,550	1,575	19	19	19	19	2,925	2,950	36	36	36	36
200	225	3	3	3	3	1,575	1,600	19	19	19	19	2,950	2,975	36	36	36	36
225	250	3	3	3	3	1,600	1,625	20	20	20	20	2,975	3,000	36	36	36	36
250	275	3	3	3	3	1,625	1,650	20	20	20	20	3,000					
275	300	4	4	4	4	1,650	1,675	20	20	20	20	3,000	3,050	37	37	37	37
300	325	4	4	4	4	1,675	1,700	21	21	21	21	3,050	3,100	38	38	38	38
325	350	4	4	4	4	1,700	1,725	21	21	21	21	3,100	3,150	38	38	38	38
350	375	4	4	4	4	1,725	1,750	22	22	22	22	3,150	3,200	39	39	39	39
375	400	5	5	5	5	1,750	1,775	22	22	22	22	3,200	3,250	39	39	39	39
400	425	5	5	5	5	1,775	1,800	22	22	22	22	3,250	3,300	40	40	40	40
425	450	5	5	5	5	1,800	1,825	22	22	22	22	3,300	3,350	41	41	41	41
450	475	6	6	6	6	1,825	1,850	22	22	22	22	3,350	3,400	41	41	41	41
475	500	6	6	6	6	1,850	1,875	23	23	23	23	3,400	3,450	42	42	42	42
500	525	6	6	6	6	1,875	1,900	23	23	23	23	3,450	3,500	42	42	42	42
525	550	7	7	7	7	1,900	1,925	23	23	23	23	3,500	3,550	43	43	43	43
550	575	7	7	7	7	1,925	1,950	24	24	24	24	3,550	3,600	44	44	44	44
575	600	7	7	7	7	1,950	1,975	24	24	24	24	3,600	3,650	44	44	44	44
600	625	7	7	7	7	1,975	2,000	24	24	24	24	3,650	3,700	45	45	45	45
625	650	8	8	8	8	2,000						3,700	3,750	45	45	45	45
650	675	8	8	8	8	2,000	2,025	25	25	25	25	3,750	3,800	46	46	46	46
675	700	8	8	8	8	2,025	2,050	25	25	25	25	3,800	3,850	47	47	47	47
700	725	9	9	9	9	2,050	2,075	25	25	25	25	3,850	3,900	47	47	47	47
725	750	9	9	9	9	2,075	2,100	25	25	25	25	3,900	3,950	48	48	48	48
750	775	9	9	9	9	2,100	2,125	26	26	26	26	3,950	4,000	48	48	48	48
775	800	10	10	10	10	2,125	2,150	26	26	26	26	4,000					
800	825	10	10	10	10	2,150	2,175	26	26	26	26	4,000	4,050	49	49	49	49
825	850	10	10	10	10	2,175	2,200	27	27	27	27	4,050	4,100	50	50	50	50
850	875	11	11	11	11	2,200	2,225	27	27	27	27	4,100	4,150	50	50	50	50
875	900	11	11	11	11	2,225	2,250	27	27	27	27	4,150	4,200	51	51	51	51
900	925	11	11	11	11	2,250	2,275	28	28	28	28	4,200	4,250	52	52	52	52
925	950	11	11	11	11	2,275	2,300	28	28	28	28	4,250	4,300	52	52	52	52
950	975	12	12	12	12	2,300	2,325	28	28	28	28	4,300	4,350	53	53	53	53
975	1,000	12	12	12	12	2,325	2,350	29	29	29	29	4,350	4,400	53	53	53	53
1,000						2,350	2,375	29	29	29	29	4,400	4,450	54	54	54	54
1,000	1,025	12	12	12	12	2,375	2,400	29	29	29	29	4,450	4,500	55	55	55	55
1,025	1,050	13	13	13	13	2,400	2,425	29	29	29	29	4,500	4,550	55	55	55	55
1,050	1,075	13	13	13	13	2,425	2,450	30	30	30	30	4,550	4,600	56	56	56	56
1,075	1,100	13	13	13	13	2,450	2,475	30	30	30	30	4,600	4,650	56	56	56	56
1,100	1,125	14	14	14	14	2,475	2,500	30	30	30	30	4,650	4,700	57	57	57	57
1,125	1,150	14	14	14	14	2,500	2,525	31	31	31	31	4,700	4,750	58	58	58	58
1,150	1,175	14	14	14	14	2,525	2,550	31	31	31	31	4,750	4,800	58	58	58	58
1,175	1,200	14	14	14	14	2,550	2,575	31	31	31	31	4,800	4,850	59	59	59	59
1,200	1,225	15	15	15	15	2,575	2,600	32	32	32	32	4,850	4,900	59	59	59	59
1,225	1,250	15	15	15	15	2,600	2,625	32	32	32	32	4,900	4,950	60	60	60	60
1,250	1,275	15	15	15	15	2,625	2,650	32	32	32	32	4,950	5,000	61	61	61	61
1,275	1,300	16	16	16	16	2,650	2,675	32	32	32	32						
1,300	1,325	16	16	16	16	2,675	2,700	33	33	33	33						

*If a Qualifying widow(er), use the Married filing jointly column.

2013 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—					
5,000						8,000						11,000					
5,000	5,050	61	61	61	61	8,000	8,050	98	98	98	98	11,000	11,050	135	135	135	135
5,050	5,100	62	62	62	62	8,050	8,100	99	99	99	99	11,050	11,100	135	135	135	135
5,100	5,150	63	63	63	63	8,100	8,150	99	99	99	99	11,100	11,150	136	136	136	136
5,150	5,200	63	63	63	63	8,150	8,200	100	100	100	100	11,150	11,200	136	136	136	136
5,200	5,250	64	64	64	64	8,200	8,250	100	100	100	100	11,200	11,250	137	137	137	137
5,250	5,300	64	64	64	64	8,250	8,300	101	101	101	101	11,250	11,300	138	138	138	138
5,300	5,350	65	65	65	65	8,300	8,350	102	102	102	102	11,300	11,350	138	138	138	138
5,350	5,400	66	66	66	66	8,350	8,400	102	102	102	102	11,350	11,400	139	139	139	139
5,400	5,450	66	66	66	66	8,400	8,450	103	103	103	103	11,400	11,450	139	139	139	139
5,450	5,500	67	67	67	67	8,450	8,500	103	103	103	103	11,450	11,500	140	140	140	140
5,500	5,550	67	67	67	67	8,500	8,550	104	104	104	104	11,500	11,550	141	141	141	141
5,550	5,600	68	68	68	68	8,550	8,600	105	105	105	105	11,550	11,600	141	141	141	141
5,600	5,650	69	69	69	69	8,600	8,650	105	105	105	105	11,600	11,650	142	142	142	142
5,650	5,700	69	69	69	69	8,650	8,700	106	106	106	106	11,650	11,700	142	142	142	142
5,700	5,750	70	70	70	70	8,700	8,750	106	106	106	106	11,700	11,750	143	143	143	143
5,750	5,800	70	70	70	70	8,750	8,800	107	107	107	107	11,750	11,800	144	144	144	144
5,800	5,850	71	71	71	71	8,800	8,850	108	108	108	108	11,800	11,850	144	144	144	144
5,850	5,900	72	72	72	72	8,850	8,900	108	108	108	108	11,850	11,900	145	145	145	145
5,900	5,950	72	72	72	72	8,900	8,950	109	109	109	109	11,900	11,950	145	145	145	145
5,950	6,000	73	73	73	73	8,950	9,000	109	109	109	109	11,950	12,000	146	146	146	146
6,000						9,000						12,000					
6,000	6,050	74	74	74	74	9,000	9,050	110	110	110	110	12,000	12,050	147	147	147	147
6,050	6,100	74	74	74	74	9,050	9,100	111	111	111	111	12,050	12,100	147	147	147	147
6,100	6,150	75	75	75	75	9,100	9,150	111	111	111	111	12,100	12,150	148	148	148	148
6,150	6,200	75	75	75	75	9,150	9,200	112	112	112	112	12,150	12,200	149	149	149	149
6,200	6,250	76	76	76	76	9,200	9,250	113	113	113	113	12,200	12,250	149	149	149	149
6,250	6,300	77	77	77	77	9,250	9,300	113	113	113	113	12,250	12,300	150	150	150	150
6,300	6,350	77	77	77	77	9,300	9,350	114	114	114	114	12,300	12,350	150	150	150	150
6,350	6,400	78	78	78	78	9,350	9,400	114	114	114	114	12,350	12,400	151	151	151	151
6,400	6,450	78	78	78	78	9,400	9,450	115	115	115	115	12,400	12,450	152	152	152	152
6,450	6,500	79	79	79	79	9,450	9,500	116	116	116	116	12,450	12,500	152	152	152	152
6,500	6,550	80	80	80	80	9,500	9,550	116	116	116	116	12,500	12,550	153	153	153	153
6,550	6,600	80	80	80	80	9,550	9,600	117	117	117	117	12,550	12,600	153	153	153	153
6,600	6,650	81	81	81	81	9,600	9,650	117	117	117	117	12,600	12,650	154	154	154	154
6,650	6,700	81	81	81	81	9,650	9,700	118	118	118	118	12,650	12,700	155	155	155	155
6,700	6,750	82	82	82	82	9,700	9,750	119	119	119	119	12,700	12,750	155	155	155	155
6,750	6,800	83	83	83	83	9,750	9,800	119	119	119	119	12,750	12,800	156	156	156	156
6,800	6,850	83	83	83	83	9,800	9,850	120	120	120	120	12,800	12,850	156	156	156	156
6,850	6,900	84	84	84	84	9,850	9,900	120	120	120	120	12,850	12,900	157	157	157	157
6,900	6,950	84	84	84	84	9,900	9,950	121	121	121	121	12,900	12,950	158	158	158	158
6,950	7,000	85	85	85	85	9,950	10,000	122	122	122	122	12,950	13,000	158	158	158	158
7,000						10,000						13,000					
7,000	7,050	86	86	86	86	10,000	10,050	122	122	122	122	13,000	13,050	159	159	159	159
7,050	7,100	86	86	86	86	10,050	10,100	123	123	123	123	13,050	13,100	160	160	160	160
7,100	7,150	87	87	87	87	10,100	10,150	124	124	124	124	13,100	13,150	160	160	160	160
7,150	7,200	88	88	88	88	10,150	10,200	124	124	124	124	13,150	13,200	161	161	161	161
7,200	7,250	88	88	88	88	10,200	10,250	125	125	125	125	13,200	13,250	161	161	161	161
7,250	7,300	89	89	89	89	10,250	10,300	125	125	125	125	13,250	13,300	162	162	162	162
7,300	7,350	89	89	89	89	10,300	10,350	126	126	126	126	13,300	13,350	163	163	163	163
7,350	7,400	90	90	90	90	10,350	10,400	127	127	127	127	13,350	13,400	163	163	163	163
7,400	7,450	91	91	91	91	10,400	10,450	127	127	127	127	13,400	13,450	164	164	164	164
7,450	7,500	91	91	91	91	10,450	10,500	128	128	128	128	13,450	13,500	164	164	164	164
7,500	7,550	92	92	92	92	10,500	10,550	128	128	128	128	13,500	13,550	165	165	165	165
7,550	7,600	92	92	92	92	10,550	10,600	129	129	129	129	13,550	13,600	166	166	166	166
7,600	7,650	93	93	93	93	10,600	10,650	130	130	130	130	13,600	13,650	166	166	166	166
7,650	7,700	94	94	94	94	10,650	10,700	130	130	130	130	13,650	13,700	167	167	167	167
7,700	7,750	94	94	94	94	10,700	10,750	131	131	131	131	13,700	13,750	167	167	167	167
7,750	7,800	95	95	95	95	10,750	10,800	131	131	131	131	13,750	13,800	168	168	168	168
7,800	7,850	95	95	95	95	10,800	10,850	132	132	132	132	13,800	13,850	169	169	169	169
7,850	7,900	96	96	96	96	10,850	10,900	133	133	133	133	13,850	13,900	169	169	169	169
7,900	7,950	97	97	97	97	10,900	10,950	133	133	133	133	13,900	13,950	170	170	170	170
7,950	8,000	97	97	97	97	10,950	11,000	134	134	134	134	13,950	14,000	170	170	170	170

*If a Qualifying widow(er), use the Married filing jointly column.

2013 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—					
14,000						17,000						20,000					
14,000	14,050	171	171	171	171	17,000	17,050	208	208	208	208	20,000	20,050	244	244	244	244
14,050	14,100	172	172	172	172	17,050	17,100	208	208	208	208	20,050	20,100	245	245	245	245
14,100	14,150	172	172	172	172	17,100	17,150	209	209	209	209	20,100	20,150	246	246	246	246
14,150	14,200	173	173	173	173	17,150	17,200	210	210	210	210	20,150	20,200	246	246	246	246
14,200	14,250	174	174	174	174	17,200	17,250	210	210	210	210	20,200	20,250	247	247	247	247
14,250	14,300	174	174	174	174	17,250	17,300	211	211	211	211	20,250	20,300	247	247	247	247
14,300	14,350	175	175	175	175	17,300	17,350	211	211	211	211	20,300	20,350	248	248	248	248
14,350	14,400	175	175	175	175	17,350	17,400	212	212	212	212	20,350	20,400	249	249	249	249
14,400	14,450	176	176	176	176	17,400	17,450	213	213	213	213	20,400	20,450	249	249	249	249
14,450	14,500	177	177	177	177	17,450	17,500	213	213	213	213	20,450	20,500	250	250	250	250
14,500	14,550	177	177	177	177	17,500	17,550	214	214	214	214	20,500	20,550	250	250	250	250
14,550	14,600	178	178	178	178	17,550	17,600	214	214	214	214	20,550	20,600	251	251	251	251
14,600	14,650	178	178	178	178	17,600	17,650	215	215	215	215	20,600	20,650	252	252	252	252
14,650	14,700	179	179	179	179	17,650	17,700	216	216	216	216	20,650	20,700	252	252	252	252
14,700	14,750	180	180	180	180	17,700	17,750	216	216	216	216	20,700	20,750	253	253	253	253
14,750	14,800	180	180	180	180	17,750	17,800	217	217	217	217	20,750	20,800	253	253	253	253
14,800	14,850	181	181	181	181	17,800	17,850	217	217	217	217	20,800	20,850	254	254	254	254
14,850	14,900	181	181	181	181	17,850	17,900	218	218	218	218	20,850	20,900	255	255	255	255
14,900	14,950	182	182	182	182	17,900	17,950	219	219	219	219	20,900	20,950	255	255	255	255
14,950	15,000	183	183	183	183	17,950	18,000	219	219	219	219	20,950	21,000	256	256	256	256
15,000						18,000						21,000					
15,000	15,050	183	183	183	183	18,000	18,050	220	220	220	220	21,000	21,050	257	257	257	257
15,050	15,100	184	184	184	184	18,050	18,100	221	221	221	221	21,050	21,100	257	257	257	257
15,100	15,150	185	185	185	185	18,100	18,150	221	221	221	221	21,100	21,150	258	258	258	258
15,150	15,200	185	185	185	185	18,150	18,200	222	222	222	222	21,150	21,200	258	258	258	258
15,200	15,250	186	186	186	186	18,200	18,250	222	222	222	222	21,200	21,250	259	259	259	259
15,250	15,300	186	186	186	186	18,250	18,300	223	223	223	223	21,250	21,300	260	260	260	260
15,300	15,350	187	187	187	187	18,300	18,350	224	224	224	224	21,300	21,350	260	260	260	260
15,350	15,400	188	188	188	188	18,350	18,400	224	224	224	224	21,350	21,400	261	261	261	261
15,400	15,450	188	188	188	188	18,400	18,450	225	225	225	225	21,400	21,450	261	261	261	261
15,450	15,500	189	189	189	189	18,450	18,500	225	225	225	225	21,450	21,500	262	262	262	262
15,500	15,550	189	189	189	189	18,500	18,550	226	226	226	226	21,500	21,550	263	263	263	263
15,550	15,600	190	190	190	190	18,550	18,600	227	227	227	227	21,550	21,600	263	263	263	263
15,600	15,650	191	191	191	191	18,600	18,650	227	227	227	227	21,600	21,650	264	264	264	264
15,650	15,700	191	191	191	191	18,650	18,700	228	228	228	228	21,650	21,700	264	264	264	264
15,700	15,750	192	192	192	192	18,700	18,750	228	228	228	228	21,700	21,750	265	265	265	265
15,750	15,800	192	192	192	192	18,750	18,800	229	229	229	229	21,750	21,800	266	266	266	266
15,800	15,850	193	193	193	193	18,800	18,850	230	230	230	230	21,800	21,850	266	266	266	266
15,850	15,900	194	194	194	194	18,850	18,900	230	230	230	230	21,850	21,900	267	267	267	267
15,900	15,950	194	194	194	194	18,900	18,950	231	231	231	231	21,900	21,950	267	267	267	267
15,950	16,000	195	195	195	195	18,950	19,000	231	231	231	231	21,950	22,000	268	268	268	268
16,000						19,000						22,000					
16,000	16,050	196	196	196	196	19,000	19,050	232	232	232	232	22,000	22,050	269	269	269	269
16,050	16,100	196	196	196	196	19,050	19,100	233	233	233	233	22,050	22,100	269	269	269	269
16,100	16,150	197	197	197	197	19,100	19,150	233	233	233	233	22,100	22,150	270	270	270	270
16,150	16,200	197	197	197	197	19,150	19,200	234	234	234	234	22,150	22,200	271	271	271	271
16,200	16,250	198	198	198	198	19,200	19,250	235	235	235	235	22,200	22,250	271	271	271	271
16,250	16,300	199	199	199	199	19,250	19,300	235	235	235	235	22,250	22,300	272	272	272	272
16,300	16,350	199	199	199	199	19,300	19,350	236	236	236	236	22,300	22,350	272	272	272	272
16,350	16,400	200	200	200	200	19,350	19,400	236	236	236	236	22,350	22,400	273	273	273	273
16,400	16,450	200	200	200	200	19,400	19,450	237	237	237	237	22,400	22,450	274	274	274	274
16,450	16,500	201	201	201	201	19,450	19,500	238	238	238	238	22,450	22,500	274	274	274	274
16,500	16,550	202	202	202	202	19,500	19,550	238	238	238	238	22,500	22,550	275	275	275	275
16,550	16,600	202	202	202	202	19,550	19,600	239	239	239	239	22,550	22,600	275	275	275	275
16,600	16,650	203	203	203	203	19,600	19,650	239	239	239	239	22,600	22,650	276	276	276	276
16,650	16,700	203	203	203	203	19,650	19,700	240	240	240	240	22,650	22,700	277	277	277	277
16,700	16,750	204	204	204	204	19,700	19,750	241	241	241	241	22,700	22,750	277	277	277	277
16,750	16,800	205	205	205	205	19,750	19,800	241	241	241	241	22,750	22,800	278	278	278	278
16,800	16,850	205	205	205	205	19,800	19,850	242	242	242	242	22,800	22,850	278	278	278	278
16,850	16,900	206	206	206	206	19,850	19,900	242	242	242	242	22,850	22,900	279	279	279	279
16,900	16,950	206	206	206	206	19,900	19,950	243	243	243	243	22,900	22,950	280	280	280	280
16,950	17,000	207	207	207	207	19,950	20,000	244	244	244	244	22,950	23,000	280	280	280	280

*If a Qualifying widow(er), use the Married filing jointly column.

2013 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—					
23,000						26,000						29,000					
23,000	23,050	281	281	281	281	26,000	26,050	318	318	318	318	29,000	29,050	354	354	354	354
23,050	23,100	282	282	282	282	26,050	26,100	318	318	318	318	29,050	29,100	355	355	355	355
23,100	23,150	282	282	282	282	26,100	26,150	319	319	319	319	29,100	29,150	355	355	355	355
23,150	23,200	283	283	283	283	26,150	26,200	319	319	319	319	29,150	29,200	356	356	356	356
23,200	23,250	283	283	283	283	26,200	26,250	320	320	320	320	29,200	29,250	357	357	357	357
23,250	23,300	284	284	284	284	26,250	26,300	321	321	321	321	29,250	29,300	357	357	357	357
23,300	23,350	285	285	285	285	26,300	26,350	321	321	321	321	29,300	29,350	358	358	358	358
23,350	23,400	285	285	285	285	26,350	26,400	322	322	322	322	29,350	29,400	358	358	358	358
23,400	23,450	286	286	286	286	26,400	26,450	322	322	322	322	29,400	29,450	359	359	359	359
23,450	23,500	286	286	286	286	26,450	26,500	323	323	323	323	29,450	29,500	360	360	360	360
23,500	23,550	287	287	287	287	26,500	26,550	324	324	324	324	29,500	29,550	360	360	360	360
23,550	23,600	288	288	288	288	26,550	26,600	324	324	324	324	29,550	29,600	361	361	361	361
23,600	23,650	288	288	288	288	26,600	26,650	325	325	325	325	29,600	29,650	361	361	361	361
23,650	23,700	289	289	289	289	26,650	26,700	325	325	325	325	29,650	29,700	362	362	362	362
23,700	23,750	289	289	289	289	26,700	26,750	326	326	326	326	29,700	29,750	363	363	363	363
23,750	23,800	290	290	290	290	26,750	26,800	327	327	327	327	29,750	29,800	363	363	363	363
23,800	23,850	291	291	291	291	26,800	26,850	327	327	327	327	29,800	29,850	364	364	364	364
23,850	23,900	291	291	291	291	26,850	26,900	328	328	328	328	29,850	29,900	364	364	364	364
23,900	23,950	292	292	292	292	26,900	26,950	328	328	328	328	29,900	29,950	365	365	365	365
23,950	24,000	292	292	292	292	26,950	27,000	329	329	329	329	29,950	30,000	366	366	366	366
24,000						27,000						30,000					
24,000	24,050	293	293	293	293	27,000	27,050	330	330	330	330	30,000	30,050	366	366	366	366
24,050	24,100	294	294	294	294	27,050	27,100	330	330	330	330	30,050	30,100	367	367	367	367
24,100	24,150	294	294	294	294	27,100	27,150	331	331	331	331	30,100	30,150	368	368	368	368
24,150	24,200	295	295	295	295	27,150	27,200	332	332	332	332	30,150	30,200	368	368	368	368
24,200	24,250	296	296	296	296	27,200	27,250	332	332	332	332	30,200	30,250	369	369	369	369
24,250	24,300	296	296	296	296	27,250	27,300	333	333	333	333	30,250	30,300	369	369	369	369
24,300	24,350	297	297	297	297	27,300	27,350	333	333	333	333	30,300	30,350	370	370	370	370
24,350	24,400	297	297	297	297	27,350	27,400	334	334	334	334	30,350	30,400	371	371	371	371
24,400	24,450	298	298	298	298	27,400	27,450	335	335	335	335	30,400	30,450	371	371	372	371
24,450	24,500	299	299	299	299	27,450	27,500	335	335	335	335	30,450	30,500	372	372	373	372
24,500	24,550	299	299	299	299	27,500	27,550	336	336	336	336	30,500	30,550	372	372	375	372
24,550	24,600	300	300	300	300	27,550	27,600	336	336	336	336	30,550	30,600	373	373	376	373
24,600	24,650	300	300	300	300	27,600	27,650	337	337	337	337	30,600	30,650	374	374	377	374
24,650	24,700	301	301	301	301	27,650	27,700	338	338	338	338	30,650	30,700	374	374	378	374
24,700	24,750	302	302	302	302	27,700	27,750	338	338	338	338	30,700	30,750	375	375	379	375
24,750	24,800	302	302	302	302	27,750	27,800	339	339	339	339	30,750	30,800	375	375	380	375
24,800	24,850	303	303	303	303	27,800	27,850	339	339	339	339	30,800	30,850	376	376	381	376
24,850	24,900	303	303	303	303	27,850	27,900	340	340	340	340	30,850	30,900	377	377	382	377
24,900	24,950	304	304	304	304	27,900	27,950	341	341	341	341	30,900	30,950	377	377	384	377
24,950	25,000	305	305	305	305	27,950	28,000	341	341	341	341	30,950	31,000	378	378	385	378
25,000						28,000						31,000					
25,000	25,050	305	305	305	305	28,000	28,050	342	342	342	342	31,000	31,050	379	379	386	379
25,050	25,100	306	306	306	306	28,050	28,100	343	343	343	343	31,050	31,100	379	379	387	379
25,100	25,150	307	307	307	307	28,100	28,150	343	343	343	343	31,100	31,150	380	380	388	380
25,150	25,200	307	307	307	307	28,150	28,200	344	344	344	344	31,150	31,200	380	380	389	380
25,200	25,250	308	308	308	308	28,200	28,250	344	344	344	344	31,200	31,250	381	381	390	381
25,250	25,300	308	308	308	308	28,250	28,300	345	345	345	345	31,250	31,300	382	382	392	382
25,300	25,350	309	309	309	309	28,300	28,350	346	346	346	346	31,300	31,350	382	382	393	382
25,350	25,400	310	310	310	310	28,350	28,400	346	346	346	346	31,350	31,400	383	383	394	383
25,400	25,450	310	310	310	310	28,400	28,450	347	347	347	347	31,400	31,450	383	383	395	383
25,450	25,500	311	311	311	311	28,450	28,500	347	347	347	347	31,450	31,500	384	384	396	384
25,500	25,550	311	311	311	311	28,500	28,550	348	348	348	348	31,500	31,550	385	385	397	385
25,550	25,600	312	312	312	312	28,550	28,600	349	349	349	349	31,550	31,600	385	385	398	385
25,600	25,650	313	313	313	313	28,600	28,650	349	349	349	349	31,600	31,650	386	386	399	386
25,650	25,700	313	313	313	313	28,650	28,700	350	350	350	350	31,650	31,700	386	386	401	386
25,700	25,750	314	314	314	314	28,700	28,750	350	350	350	350	31,700	31,750	387	387	402	387
25,750	25,800	314	314	314	314	28,750	28,800	351	351	351	351	31,750	31,800	388	388	403	388
25,800	25,850	315	315	315	315	28,800	28,850	352	352	352	352	31,800	31,850	388	388	404	388
25,850	25,900	316	316	316	316	28,850	28,900	352	352	352	352	31,850	31,900	389	389	405	389
25,900	25,950	316	316	316	316	28,900	28,950	353	353	353	353	31,900	31,950	389	389	406	389
25,950	26,000	317	317	317	317	28,950	29,000	353	353	353	353	31,950	32,000	390	390	407	390

*If a Qualifying widow(er), use the Married filing jointly column.

2013 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—					
32,000						35,000						38,000					
32,000	32,050	391	391	409	391	35,000	35,050	427	427	477	427	38,000	38,050	483	464	545	464
32,050	32,100	391	391	410	391	35,050	35,100	428	428	478	428	38,050	38,100	484	465	546	465
32,100	32,150	392	392	411	392	35,100	35,150	429	429	479	429	38,100	38,150	485	465	547	465
32,150	32,200	393	393	412	393	35,150	35,200	429	429	480	429	38,150	38,200	486	466	548	466
32,200	32,250	393	393	413	393	35,200	35,250	430	430	481	430	38,200	38,250	487	466	549	466
32,250	32,300	394	394	414	394	35,250	35,300	430	430	482	430	38,250	38,300	488	467	550	467
32,300	32,350	394	394	415	394	35,300	35,350	431	431	483	431	38,300	38,350	489	468	552	468
32,350	32,400	395	395	417	395	35,350	35,400	432	432	485	432	38,350	38,400	490	468	553	468
32,400	32,450	396	396	418	396	35,400	35,450	432	432	486	432	38,400	38,450	492	469	554	469
32,450	32,500	396	396	419	396	35,450	35,500	433	433	487	433	38,450	38,500	493	469	555	469
32,500	32,550	397	397	420	397	35,500	35,550	433	433	488	433	38,500	38,550	494	470	556	470
32,550	32,600	397	397	421	397	35,550	35,600	434	434	489	434	38,550	38,600	495	471	557	471
32,600	32,650	398	398	422	398	35,600	35,650	435	435	490	435	38,600	38,650	496	471	558	471
32,650	32,700	399	399	423	399	35,650	35,700	435	435	491	435	38,650	38,700	497	472	560	472
32,700	32,750	399	399	424	399	35,700	35,750	436	436	493	436	38,700	38,750	498	472	561	472
32,750	32,800	400	400	426	400	35,750	35,800	436	436	494	436	38,750	38,800	500	473	562	473
32,800	32,850	400	400	427	400	35,800	35,850	437	437	495	437	38,800	38,850	501	474	563	474
32,850	32,900	401	401	428	401	35,850	35,900	438	438	496	438	38,850	38,900	502	474	564	474
32,900	32,950	402	402	429	402	35,900	35,950	438	438	497	438	38,900	38,950	503	475	565	475
32,950	33,000	402	402	430	402	35,950	36,000	439	439	498	439	38,950	39,000	504	475	566	475
33,000						36,000						39,000					
33,000	33,050	403	403	431	403	36,000	36,050	440	440	499	440	39,000	39,050	505	476	567	476
33,050	33,100	404	404	432	404	36,050	36,100	440	440	500	440	39,050	39,100	506	477	569	477
33,100	33,150	404	404	434	404	36,100	36,150	441	441	502	441	39,100	39,150	508	477	570	477
33,150	33,200	405	405	435	405	36,150	36,200	441	441	503	441	39,150	39,200	509	478	571	478
33,200	33,250	405	405	436	405	36,200	36,250	442	442	504	442	39,200	39,250	510	479	572	479
33,250	33,300	406	406	437	406	36,250	36,300	443	443	505	443	39,250	39,300	511	479	573	479
33,300	33,350	407	407	438	407	36,300	36,350	444	443	506	443	39,300	39,350	512	480	574	480
33,350	33,400	407	407	439	407	36,350	36,400	445	444	507	444	39,350	39,400	513	480	575	480
33,400	33,450	408	408	440	408	36,400	36,450	446	444	508	444	39,400	39,450	514	481	577	481
33,450	33,500	408	408	441	408	36,450	36,500	447	445	510	445	39,450	39,500	515	482	578	482
33,500	33,550	409	409	443	409	36,500	36,550	448	446	511	446	39,500	39,550	517	482	579	482
33,550	33,600	410	410	444	410	36,550	36,600	450	446	512	446	39,550	39,600	518	483	580	483
33,600	33,650	410	410	445	410	36,600	36,650	451	447	513	447	39,600	39,650	519	483	581	483
33,650	33,700	411	411	446	411	36,650	36,700	452	447	514	447	39,650	39,700	520	484	582	484
33,700	33,750	411	411	447	411	36,700	36,750	453	448	515	448	39,700	39,750	521	485	583	485
33,750	33,800	412	412	448	412	36,750	36,800	454	449	516	449	39,750	39,800	522	485	584	485
33,800	33,850	413	413	449	413	36,800	36,850	455	449	518	449	39,800	39,850	523	486	586	486
33,850	33,900	413	413	451	413	36,850	36,900	456	450	519	450	39,850	39,900	525	486	587	486
33,900	33,950	414	414	452	414	36,900	36,950	458	450	520	450	39,900	39,950	526	487	588	487
33,950	34,000	414	414	453	414	36,950	37,000	459	451	521	451	39,950	40,000	527	488	589	488
34,000						37,000						40,000					
34,000	34,050	415	415	454	415	37,000	37,050	460	452	522	452	40,000	40,050	528	488	590	488
34,050	34,100	416	416	455	416	37,050	37,100	461	452	523	452	40,050	40,100	529	489	591	489
34,100	34,150	416	416	456	416	37,100	37,150	462	453	524	453	40,100	40,150	530	490	592	490
34,150	34,200	417	417	457	417	37,150	37,200	463	454	525	454	40,150	40,200	531	490	594	490
34,200	34,250	418	418	459	418	37,200	37,250	464	454	527	455	40,200	40,250	532	491	595	491
34,250	34,300	418	418	460	418	37,250	37,300	466	455	528	455	40,250	40,300	534	491	596	491
34,300	34,350	419	419	461	419	37,300	37,350	467	455	529	455	40,300	40,350	535	492	597	492
34,350	34,400	419	419	462	419	37,350	37,400	468	456	530	456	40,350	40,400	536	493	598	493
34,400	34,450	420	420	463	420	37,400	37,450	469	457	531	457	40,400	40,450	537	493	599	493
34,450	34,500	421	421	464	421	37,450	37,500	470	457	532	457	40,450	40,500	538	494	600	494
34,500	34,550	421	421	465	421	37,500	37,550	471	458	533	458	40,500	40,550	539	494	602	494
34,550	34,600	422	422	466	422	37,550	37,600	472	458	535	458	40,550	40,600	540	495	603	495
34,600	34,650	422	422	468	422	37,600	37,650	473	459	536	459	40,600	40,650	542	496	604	496
34,650	34,700	423	423	469	423	37,650	37,700	475	460	537	460	40,650	40,700	543	496	605	496
34,700	34,750	424	424	470	424	37,700	37,750	476	460	538	460	40,700	40,750	544	497	606	497
34,750	34,800	424	424	471	424	37,750	37,800	477	461	539	461	40,750	40,800	545	497	607	497
34,800	34,850	425	425	472	425	37,800	37,850	478	461	540	461	40,800	40,850	546	498	608	498
34,850	34,900	425	425	473	425	37,850	37,900	479	462	541	462	40,850	40,900	547	499	609	499
34,900	34,950	426	426	474	426	37,900	37,950	480	463	542	463	40,900	40,950	548	499	611	499
34,950	35,000	427	427	476	427	37,950	38,000	481	463	544	463	40,950	41,000	550	500	612	500

*If a Qualifying widow(er), use the Married filing jointly column.

2013 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—					
41,000						44,000						47,000					
41,000	41,050	551	501	613	501	44,000	44,050	619	537	681	537	47,000	47,050	687	574	749	574
41,050	41,100	552	501	614	501	44,050	44,100	620	538	682	538	47,050	47,100	688	574	750	574
41,100	41,150	553	502	615	502	44,100	44,150	621	538	683	538	47,100	47,150	689	575	751	575
41,150	41,200	554	502	616	502	44,150	44,200	622	539	684	539	47,150	47,200	690	576	752	576
41,200	41,250	555	503	617	503	44,200	44,250	623	540	686	540	47,200	47,250	691	576	754	576
41,250	41,300	556	504	619	504	44,250	44,300	624	540	687	540	47,250	47,300	693	577	755	577
41,300	41,350	557	504	620	504	44,300	44,350	626	541	688	541	47,300	47,350	694	577	756	577
41,350	41,400	559	505	621	505	44,350	44,400	627	541	689	541	47,350	47,400	695	578	757	578
41,400	41,450	560	505	622	505	44,400	44,450	628	542	690	542	47,400	47,450	696	579	758	579
41,450	41,500	561	506	623	506	44,450	44,500	629	543	691	543	47,450	47,500	697	579	759	579
41,500	41,550	562	507	624	507	44,500	44,550	630	543	692	543	47,500	47,550	698	580	760	580
41,550	41,600	563	507	625	507	44,550	44,600	631	544	693	544	47,550	47,600	699	580	762	580
41,600	41,650	564	508	626	508	44,600	44,650	632	544	695	544	47,600	47,650	700	581	763	581
41,650	41,700	565	508	628	508	44,650	44,700	633	545	696	545	47,650	47,700	702	582	764	582
41,700	41,750	567	509	629	509	44,700	44,750	635	546	697	546	47,700	47,750	703	582	765	582
41,750	41,800	568	510	630	510	44,750	44,800	636	546	698	546	47,750	47,800	704	583	766	583
41,800	41,850	569	510	631	510	44,800	44,850	637	547	699	547	47,800	47,850	705	583	767	583
41,850	41,900	570	511	632	511	44,850	44,900	638	547	700	547	47,850	47,900	706	584	768	584
41,900	41,950	571	511	633	511	44,900	44,950	639	548	701	548	47,900	47,950	707	585	769	585
41,950	42,000	572	512	634	512	44,950	45,000	640	549	703	549	47,950	48,000	708	585	771	585
42,000						45,000						48,000					
42,000	42,050	573	513	636	513	45,000	45,050	641	549	704	549	48,000	48,050	710	586	772	586
42,050	42,100	574	513	637	513	45,050	45,100	643	550	705	550	48,050	48,100	711	587	773	587
42,100	42,150	576	514	638	514	45,100	45,150	644	551	706	551	48,100	48,150	712	587	774	587
42,150	42,200	577	515	639	515	45,150	45,200	645	551	707	551	48,150	48,200	713	588	775	588
42,200	42,250	578	515	640	515	45,200	45,250	646	552	708	552	48,200	48,250	714	588	776	588
42,250	42,300	579	516	641	516	45,250	45,300	647	552	709	552	48,250	48,300	715	589	777	589
42,300	42,350	580	516	642	516	45,300	45,350	648	553	710	553	48,300	48,350	716	590	779	590
42,350	42,400	581	517	644	517	45,350	45,400	649	554	712	554	48,350	48,400	717	590	780	590
42,400	42,450	582	518	645	518	45,400	45,450	651	554	713	554	48,400	48,450	719	591	781	591
42,450	42,500	584	518	646	518	45,450	45,500	652	555	714	555	48,450	48,500	720	591	782	591
42,500	42,550	585	519	647	519	45,500	45,550	653	555	715	555	48,500	48,550	721	592	783	592
42,550	42,600	586	519	648	519	45,550	45,600	654	556	716	556	48,550	48,600	722	593	784	593
42,600	42,650	587	520	649	520	45,600	45,650	655	557	717	557	48,600	48,650	723	593	785	593
42,650	42,700	588	521	650	521	45,650	45,700	656	557	718	557	48,650	48,700	724	594	787	595
42,700	42,750	589	521	651	521	45,700	45,750	657	558	720	558	48,700	48,750	725	594	788	596
42,750	42,800	590	522	653	522	45,750	45,800	658	558	721	558	48,750	48,800	727	595	789	597
42,800	42,850	592	522	654	522	45,800	45,850	660	559	722	559	48,800	48,850	728	596	790	598
42,850	42,900	593	523	655	523	45,850	45,900	661	560	723	560	48,850	48,900	729	596	791	599
42,900	42,950	594	524	656	524	45,900	45,950	662	560	724	560	48,900	48,950	730	597	792	600
42,950	43,000	595	524	657	524	45,950	46,000	663	561	725	561	48,950	49,000	731	597	793	601
43,000						46,000						49,000					
43,000	43,050	596	525	658	525	46,000	46,050	664	562	726	562	49,000	49,050	732	598	794	603
43,050	43,100	597	526	659	526	46,050	46,100	665	562	727	562	49,050	49,100	733	599	796	604
43,100	43,150	598	526	661	526	46,100	46,150	666	563	729	563	49,100	49,150	735	599	797	605
43,150	43,200	599	527	662	527	46,150	46,200	668	563	730	563	49,150	49,200	736	600	798	606
43,200	43,250	601	527	663	527	46,200	46,250	669	564	731	564	49,200	49,250	737	601	799	607
43,250	43,300	602	528	664	528	46,250	46,300	670	565	732	565	49,250	49,300	738	601	800	608
43,300	43,350	603	529	665	529	46,300	46,350	671	565	733	565	49,300	49,350	739	602	801	609
43,350	43,400	604	529	666	529	46,350	46,400	672	566	734	566	49,350	49,400	740	602	802	611
43,400	43,450	605	530	667	530	46,400	46,450	673	566	735	566	49,400	49,450	741	603	804	612
43,450	43,500	606	530	668	530	46,450	46,500	674	567	737	567	49,450	49,500	742	604	805	613
43,500	43,550	607	531	670	531	46,500	46,550	675	568	738	568	49,500	49,550	744	604	806	614
43,550	43,600	609	532	671	532	46,550	46,600	677	568	739	568	49,550	49,600	745	605	807	615
43,600	43,650	610	532	672	532	46,600	46,650	678	569	740	569	49,600	49,650	746	605	808	616
43,650	43,700	611	533	673	533	46,650	46,700	679	569	741	569	49,650	49,700	747	606	809	617
43,700	43,750	612	533	674	533	46,700	46,750	680	570	742	570	49,700	49,750	748	607	810	618
43,750	43,800	613	534	675	534	46,750	46,800	681	571	743	571	49,750	49,800	749	607	811	620
43,800	43,850	614	535	676	535	46,800	46,850	682	571	745	571	49,800	49,850	750	608	813	621
43,850	43,900	615	535	678	535	46,850	46,900	683	572	746	572	49,850	49,900	752	608	814	622
43,900	43,950	616	536	679	536	46,900	46,950	685	572	747	572	49,900	49,950	753	609	815	623
43,950	44,000	618	536	680	536	46,950	47,000	686	573	748	573	49,950	50,000	754	610	816	624

*If a Qualifying widow(er), use the Married filing jointly column.

2013 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—					
50,000						53,000						56,000					
50,000	50,050	755	610	817	625	53,000	53,050	823	647	885	693	56,000	56,050	891	684	953	761
50,050	50,100	756	611	818	626	53,050	53,100	824	648	886	695	56,050	56,100	892	684	954	763
50,100	50,150	757	612	819	628	53,100	53,150	825	648	888	696	56,100	56,150	893	685	956	764
50,150	50,200	758	612	821	629	53,150	53,200	826	649	889	697	56,150	56,200	895	685	957	765
50,200	50,250	759	613	822	630	53,200	53,250	828	649	890	698	56,200	56,250	896	686	958	766
50,250	50,300	761	613	823	631	53,250	53,300	829	650	891	699	56,250	56,300	897	687	959	767
50,300	50,350	762	614	824	632	53,300	53,350	830	651	892	700	56,300	56,350	898	687	960	768
50,350	50,400	763	615	825	633	53,350	53,400	831	651	893	701	56,350	56,400	899	688	961	769
50,400	50,450	764	615	826	634	53,400	53,450	832	652	894	702	56,400	56,450	900	688	962	771
50,450	50,500	765	616	827	635	53,450	53,500	833	652	895	704	56,450	56,500	901	689	964	772
50,500	50,550	766	616	829	637	53,500	53,550	834	653	897	705	56,500	56,550	902	690	965	773
50,550	50,600	767	617	830	638	53,550	53,600	836	654	898	706	56,550	56,600	904	690	966	774
50,600	50,650	769	618	831	639	53,600	53,650	837	654	899	707	56,600	56,650	905	691	967	775
50,650	50,700	770	618	832	640	53,650	53,700	838	655	900	708	56,650	56,700	906	691	968	776
50,700	50,750	771	619	833	641	53,700	53,750	839	655	901	709	56,700	56,750	907	692	969	777
50,750	50,800	772	619	834	642	53,750	53,800	840	656	902	710	56,750	56,800	908	693	970	778
50,800	50,850	773	620	835	643	53,800	53,850	841	657	903	712	56,800	56,850	909	693	972	780
50,850	50,900	774	621	836	645	53,850	53,900	842	657	905	713	56,850	56,900	910	694	973	781
50,900	50,950	775	621	838	646	53,900	53,950	843	658	906	714	56,900	56,950	912	694	974	782
50,950	51,000	777	622	839	647	53,950	54,000	845	658	907	715	56,950	57,000	913	695	975	783
51,000						54,000						57,000					
51,000	51,050	778	623	840	648	54,000	54,050	846	659	908	716	57,000	57,050	914	696	976	784
51,050	51,100	779	623	841	649	54,050	54,100	847	660	909	717	57,050	57,100	915	696	977	785
51,100	51,150	780	624	842	650	54,100	54,150	848	660	910	718	57,100	57,150	916	697	978	786
51,150	51,200	781	624	843	651	54,150	54,200	849	661	911	719	57,150	57,200	917	698	979	788
51,200	51,250	782	625	844	653	54,200	54,250	850	662	913	721	57,200	57,250	918	698	981	789
51,250	51,300	783	626	846	654	54,250	54,300	851	662	914	722	57,250	57,300	920	699	982	790
51,300	51,350	784	626	847	655	54,300	54,350	853	663	915	723	57,300	57,350	921	699	983	791
51,350	51,400	786	627	848	656	54,350	54,400	854	663	916	724	57,350	57,400	922	700	984	792
51,400	51,450	787	627	849	657	54,400	54,450	855	664	917	725	57,400	57,450	923	701	985	793
51,450	51,500	788	628	850	658	54,450	54,500	856	665	918	726	57,450	57,500	924	701	986	794
51,500	51,550	789	629	851	659	54,500	54,550	857	665	919	727	57,500	57,550	925	702	987	796
51,550	51,600	790	629	852	660	54,550	54,600	858	666	920	729	57,550	57,600	926	702	989	797
51,600	51,650	791	630	853	662	54,600	54,650	859	666	922	730	57,600	57,650	927	703	990	798
51,650	51,700	792	630	855	663	54,650	54,700	860	667	923	731	57,650	57,700	929	704	991	799
51,700	51,750	794	631	856	664	54,700	54,750	862	668	924	732	57,700	57,750	930	704	992	800
51,750	51,800	795	632	857	665	54,750	54,800	863	668	925	733	57,750	57,800	931	705	993	801
51,800	51,850	796	632	858	666	54,800	54,850	864	669	926	734	57,800	57,850	932	705	994	802
51,850	51,900	797	633	859	667	54,850	54,900	865	669	927	735	57,850	57,900	933	706	995	803
51,900	51,950	798	633	860	668	54,900	54,950	866	670	928	736	57,900	57,950	934	707	996	805
51,950	52,000	799	634	861	670	54,950	55,000	867	671	930	738	57,950	58,000	935	707	998	806
52,000						55,000						58,000					
52,000	52,050	800	635	863	671	55,000	55,050	868	671	931	739	58,000	58,050	937	708	999	807
52,050	52,100	801	635	864	672	55,050	55,100	870	672	932	740	58,050	58,100	938	709	1,000	808
52,100	52,150	803	636	865	673	55,100	55,150	871	673	933	741	58,100	58,150	939	709	1,001	809
52,150	52,200	804	637	866	674	55,150	55,200	872	673	934	742	58,150	58,200	940	710	1,002	810
52,200	52,250	805	637	867	675	55,200	55,250	873	674	935	743	58,200	58,250	941	710	1,003	811
52,250	52,300	806	638	868	676	55,250	55,300	874	674	936	744	58,250	58,300	942	711	1,004	813
52,300	52,350	807	638	869	677	55,300	55,350	875	675	937	746	58,300	58,350	943	712	1,006	814
52,350	52,400	808	639	871	679	55,350	55,400	876	676	939	747	58,350	58,400	944	712	1,007	815
52,400	52,450	809	640	872	680	55,400	55,450	878	676	940	748	58,400	58,450	946	713	1,008	816
52,450	52,500	811	640	873	681	55,450	55,500	879	677	941	749	58,450	58,500	947	713	1,009	817
52,500	52,550	812	641	874	682	55,500	55,550	880	677	942	750	58,500	58,550	948	714	1,010	818
52,550	52,600	813	641	875	683	55,550	55,600	881	678	943	751	58,550	58,600	949	715	1,011	819
52,600	52,650	814	642	876	684	55,600	55,650	882	679	944	752	58,600	58,650	950	715	1,012	820
52,650	52,700	815	643	877	685	55,650	55,700	883	679	945	754	58,650	58,700	951	716	1,014	822
52,700	52,750	816	643	878	687	55,700	55,750	884	680	947	755	58,700	58,750	952	716	1,015	823
52,750	52,800	817	644	880	688	55,750	55,800	885	680	948	756	58,750	58,800	954	717	1,016	824
52,800	52,850	819	644	881	689	55,800	55,850	887	681	949	757	58,800	58,850	955	718	1,017	825
52,850	52,900	820	645	882	690	55,850	55,900	888	682	950	758	58,850	58,900	956	718	1,018	826
52,900	52,950	821	646	883	691	55,900	55,950	889	682	951	759	58,900	58,950	957	719	1,019	827
52,950	53,000	822	646	884	692	55,950	56,000	890	683	952	760	58,950	59,000	958	719	1,020	828

*If a Qualifying widow(er), use the Married filing jointly column.

2013 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—					
59,000						62,000						65,000					
59,000	59,050	959	720	1,021	830	62,000	62,050	1,027	771	1,090	898	65,000	65,050	1,095	839	1,158	966
59,050	59,100	960	721	1,023	831	62,050	62,100	1,028	772	1,091	899	65,050	65,100	1,097	840	1,159	967
59,100	59,150	962	721	1,024	832	62,100	62,150	1,030	773	1,092	900	65,100	65,150	1,098	842	1,160	968
59,150	59,200	963	722	1,025	833	62,150	62,200	1,031	775	1,093	901	65,150	65,200	1,099	843	1,161	969
59,200	59,250	964	723	1,026	834	62,200	62,250	1,032	776	1,094	902	65,200	65,250	1,100	844	1,162	970
59,250	59,300	965	723	1,027	835	62,250	62,300	1,033	777	1,095	903	65,250	65,300	1,101	845	1,163	971
59,300	59,350	966	724	1,028	836	62,300	62,350	1,034	778	1,096	904	65,300	65,350	1,102	846	1,164	973
59,350	59,400	967	724	1,029	838	62,350	62,400	1,035	779	1,098	906	65,350	65,400	1,103	847	1,166	974
59,400	59,450	968	725	1,031	839	62,400	62,450	1,036	780	1,099	907	65,400	65,450	1,105	848	1,167	975
59,450	59,500	969	726	1,032	840	62,450	62,500	1,038	781	1,100	908	65,450	65,500	1,106	849	1,168	976
59,500	59,550	971	726	1,033	841	62,500	62,550	1,039	782	1,101	909	65,500	65,550	1,107	851	1,169	977
59,550	59,600	972	727	1,034	842	62,550	62,600	1,040	784	1,102	910	65,550	65,600	1,108	852	1,170	978
59,600	59,650	973	727	1,035	843	62,600	62,650	1,041	785	1,103	911	65,600	65,650	1,109	853	1,171	979
59,650	59,700	974	728	1,036	844	62,650	62,700	1,042	786	1,104	912	65,650	65,700	1,110	854	1,172	981
59,700	59,750	975	729	1,037	845	62,700	62,750	1,043	787	1,105	914	65,700	65,750	1,111	855	1,174	982
59,750	59,800	976	729	1,038	847	62,750	62,800	1,044	788	1,107	915	65,750	65,800	1,112	856	1,175	983
59,800	59,850	977	730	1,040	848	62,800	62,850	1,046	789	1,108	916	65,800	65,850	1,114	857	1,176	984
59,850	59,900	979	730	1,041	849	62,850	62,900	1,047	790	1,109	917	65,850	65,900	1,115	859	1,177	985
59,900	59,950	980	731	1,042	850	62,900	62,950	1,048	792	1,110	918	65,900	65,950	1,116	860	1,178	986
59,950	60,000	981	732	1,043	851	62,950	63,000	1,049	793	1,111	919	65,950	66,000	1,117	861	1,179	987
60,000						63,000						66,000					
60,000	60,050	982	732	1,044	852	63,000	63,050	1,050	794	1,112	920	66,000	66,050	1,118	862	1,180	988
60,050	60,100	983	733	1,045	853	63,050	63,100	1,051	795	1,113	922	66,050	66,100	1,119	863	1,181	990
60,100	60,150	984	734	1,046	855	63,100	63,150	1,052	796	1,115	923	66,100	66,150	1,120	864	1,183	991
60,150	60,200	985	734	1,048	856	63,150	63,200	1,053	797	1,116	924	66,150	66,200	1,122	865	1,184	992
60,200	60,250	986	735	1,049	857	63,200	63,250	1,055	798	1,117	925	66,200	66,250	1,123	866	1,185	993
60,250	60,300	988	735	1,050	858	63,250	63,300	1,056	800	1,118	926	66,250	66,300	1,124	868	1,186	994
60,300	60,350	989	736	1,051	859	63,300	63,350	1,057	801	1,119	927	66,300	66,350	1,125	869	1,187	995
60,350	60,400	990	737	1,052	860	63,350	63,400	1,058	802	1,120	928	66,350	66,400	1,126	870	1,188	996
60,400	60,450	991	737	1,053	861	63,400	63,450	1,059	803	1,121	929	66,400	66,450	1,127	871	1,189	998
60,450	60,500	992	738	1,054	862	63,450	63,500	1,060	804	1,122	931	66,450	66,500	1,128	872	1,191	999
60,500	60,550	993	738	1,056	864	63,500	63,550	1,061	805	1,124	932	66,500	66,550	1,129	873	1,192	1,000
60,550	60,600	994	739	1,057	865	63,550	63,600	1,063	806	1,125	933	66,550	66,600	1,131	874	1,193	1,001
60,600	60,650	996	740	1,058	866	63,600	63,650	1,064	807	1,126	934	66,600	66,650	1,132	876	1,194	1,002
60,650	60,700	997	740	1,059	867	63,650	63,700	1,065	809	1,127	935	66,650	66,700	1,133	877	1,195	1,003
60,700	60,750	998	742	1,060	868	63,700	63,750	1,066	810	1,128	936	66,700	66,750	1,134	878	1,196	1,004
60,750	60,800	999	743	1,061	869	63,750	63,800	1,067	811	1,129	937	66,750	66,800	1,135	879	1,197	1,005
60,800	60,850	1,000	744	1,062	870	63,800	63,850	1,068	812	1,130	939	66,800	66,850	1,136	880	1,199	1,007
60,850	60,900	1,001	745	1,063	872	63,850	63,900	1,069	813	1,132	940	66,850	66,900	1,137	881	1,200	1,008
60,900	60,950	1,002	746	1,065	873	63,900	63,950	1,070	814	1,133	941	66,900	66,950	1,139	882	1,201	1,009
60,950	61,000	1,004	747	1,066	874	63,950	64,000	1,072	815	1,134	942	66,950	67,000	1,140	884	1,202	1,010
61,000						64,000						67,000					
61,000	61,050	1,005	748	1,067	875	64,000	64,050	1,073	817	1,135	943	67,000	67,050	1,141	885	1,203	1,011
61,050	61,100	1,006	750	1,068	876	64,050	64,100	1,074	818	1,136	944	67,050	67,100	1,142	886	1,204	1,012
61,100	61,150	1,007	751	1,069	877	64,100	64,150	1,075	819	1,137	945	67,100	67,150	1,143	887	1,205	1,013
61,150	61,200	1,008	752	1,070	878	64,150	64,200	1,076	820	1,138	946	67,150	67,200	1,144	888	1,206	1,015
61,200	61,250	1,009	753	1,071	880	64,200	64,250	1,077	821	1,140	948	67,200	67,250	1,145	889	1,208	1,016
61,250	61,300	1,010	754	1,073	881	64,250	64,300	1,078	822	1,141	949	67,250	67,300	1,147	890	1,209	1,017
61,300	61,350	1,011	755	1,074	882	64,300	64,350	1,080	823	1,142	950	67,300	67,350	1,148	891	1,210	1,018
61,350	61,400	1,013	756	1,075	883	64,350	64,400	1,081	824	1,143	951	67,350	67,400	1,149	893	1,211	1,019
61,400	61,450	1,014	758	1,076	884	64,400	64,450	1,082	826	1,144	952	67,400	67,450	1,150	894	1,212	1,020
61,450	61,500	1,015	759	1,077	885	64,450	64,500	1,083	827	1,145	953	67,450	67,500	1,151	895	1,213	1,021
61,500	61,550	1,016	760	1,078	886	64,500	64,550	1,084	828	1,146	954	67,500	67,550	1,152	896	1,214	1,023
61,550	61,600	1,017	761	1,079	887	64,550	64,600	1,085	829	1,147	956	67,550	67,600	1,153	897	1,216	1,024
61,600	61,650	1,018	762	1,080	889	64,600	64,650	1,086	830	1,149	957	67,600	67,650	1,154	898	1,217	1,025
61,650	61,700	1,019	763	1,082	890	64,650	64,700	1,087	831	1,150	958	67,650	67,700	1,156	899	1,218	1,026
61,700	61,750	1,021	764	1,083	891	64,700	64,750	1,089	832	1,151	959	67,700	67,750	1,157	901	1,219	1,027
61,750	61,800	1,022	765	1,084	892	64,750	64,800	1,090	834	1,152	960	67,750	67,800	1,158	902	1,220	1,028
61,800	61,850	1,023	767	1,085	893	64,800	64,850	1,091	835	1,153	961	67,800	67,850	1,159	903	1,221	1,029
61,850	61,900	1,024	768	1,086	894	64,850	64,900	1,092	836	1,154	962	67,850	67,900	1,160	904	1,222	1,030
61,900	61,950	1,025	769	1,087	895	64,900	64,950	1,093	837	1,155	963	67,900	67,950	1,161	905	1,223	1,032
61,950	62,000	1,026	770	1,088	897	64,950	65,000	1,094	838	1,157	965	67,950	68,000	1,162	906	1,225	1,033

*If a Qualifying widow(er), use the Married filing jointly column.

2013 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—					
68,000						71,000						74,000					
68,000	68,050	1,164	907	1,226	1,034	71,000	71,050	1,232	975	1,294	1,102	74,000	74,050	1,300	1,044	1,364	1,170
68,050	68,100	1,165	908	1,227	1,035	71,050	71,100	1,233	977	1,295	1,103	74,050	74,100	1,301	1,045	1,365	1,171
68,100	68,150	1,166	910	1,228	1,036	71,100	71,150	1,234	978	1,296	1,104	74,100	74,150	1,302	1,046	1,367	1,172
68,150	68,200	1,167	911	1,229	1,037	71,150	71,200	1,235	979	1,297	1,105	74,150	74,200	1,303	1,047	1,368	1,173
68,200	68,250	1,168	912	1,230	1,038	71,200	71,250	1,236	980	1,298	1,107	74,200	74,250	1,304	1,048	1,369	1,175
68,250	68,300	1,169	913	1,231	1,040	71,250	71,300	1,237	981	1,300	1,108	74,250	74,300	1,305	1,049	1,370	1,176
68,300	68,350	1,170	914	1,233	1,041	71,300	71,350	1,238	982	1,301	1,109	74,300	74,350	1,307	1,050	1,372	1,177
68,350	68,400	1,171	915	1,234	1,042	71,350	71,400	1,240	983	1,302	1,110	74,350	74,400	1,308	1,051	1,373	1,178
68,400	68,450	1,173	916	1,235	1,043	71,400	71,450	1,241	985	1,303	1,111	74,400	74,450	1,309	1,053	1,374	1,179
68,450	68,500	1,174	918	1,236	1,044	71,450	71,500	1,242	986	1,304	1,112	74,450	74,500	1,310	1,054	1,375	1,180
68,500	68,550	1,175	919	1,237	1,045	71,500	71,550	1,243	987	1,305	1,113	74,500	74,550	1,311	1,055	1,377	1,181
68,550	68,600	1,176	920	1,238	1,046	71,550	71,600	1,244	988	1,306	1,114	74,550	74,600	1,312	1,056	1,378	1,183
68,600	68,650	1,177	921	1,239	1,047	71,600	71,650	1,245	989	1,307	1,116	74,600	74,650	1,313	1,057	1,379	1,184
68,650	68,700	1,178	922	1,241	1,049	71,650	71,700	1,246	990	1,309	1,117	74,650	74,700	1,314	1,058	1,380	1,185
68,700	68,750	1,179	923	1,242	1,050	71,700	71,750	1,248	991	1,310	1,118	74,700	74,750	1,316	1,059	1,382	1,186
68,750	68,800	1,181	924	1,243	1,051	71,750	71,800	1,249	992	1,311	1,119	74,750	74,800	1,317	1,061	1,383	1,187
68,800	68,850	1,182	926	1,244	1,052	71,800	71,850	1,250	994	1,312	1,120	74,800	74,850	1,318	1,062	1,384	1,188
68,850	68,900	1,183	927	1,245	1,053	71,850	71,900	1,251	995	1,313	1,121	74,850	74,900	1,319	1,063	1,385	1,189
68,900	68,950	1,184	928	1,246	1,054	71,900	71,950	1,252	996	1,314	1,122	74,900	74,950	1,320	1,064	1,387	1,190
68,950	69,000	1,185	929	1,247	1,055	71,950	72,000	1,253	997	1,315	1,124	74,950	75,000	1,321	1,065	1,388	1,192
69,000						72,000						75,000					
69,000	69,050	1,186	930	1,248	1,057	72,000	72,050	1,254	998	1,317	1,125	75,000	75,050	1,322	1,066	1,389	1,193
69,050	69,100	1,187	931	1,250	1,058	72,050	72,100	1,255	999	1,318	1,126	75,050	75,100	1,324	1,067	1,390	1,194
69,100	69,150	1,189	932	1,251	1,059	72,100	72,150	1,257	1,000	1,319	1,127	75,100	75,150	1,325	1,069	1,392	1,195
69,150	69,200	1,190	933	1,252	1,060	72,150	72,200	1,258	1,002	1,320	1,128	75,150	75,200	1,326	1,070	1,393	1,196
69,200	69,250	1,191	935	1,253	1,061	72,200	72,250	1,259	1,003	1,321	1,129	75,200	75,250	1,327	1,071	1,394	1,197
69,250	69,300	1,192	936	1,254	1,062	72,250	72,300	1,260	1,004	1,322	1,130	75,250	75,300	1,328	1,072	1,396	1,198
69,300	69,350	1,193	937	1,255	1,063	72,300	72,350	1,261	1,005	1,323	1,131	75,300	75,350	1,329	1,073	1,397	1,200
69,350	69,400	1,194	938	1,256	1,065	72,350	72,400	1,262	1,006	1,325	1,133	75,350	75,400	1,330	1,074	1,398	1,201
69,400	69,450	1,195	939	1,258	1,066	72,400	72,450	1,263	1,007	1,326	1,134	75,400	75,450	1,332	1,075	1,399	1,202
69,450	69,500	1,196	940	1,259	1,067	72,450	72,500	1,265	1,008	1,327	1,135	75,450	75,500	1,333	1,076	1,401	1,203
69,500	69,550	1,198	941	1,260	1,068	72,500	72,550	1,266	1,009	1,328	1,136	75,500	75,550	1,334	1,078	1,402	1,204
69,550	69,600	1,199	943	1,261	1,069	72,550	72,600	1,267	1,011	1,329	1,137	75,550	75,600	1,335	1,079	1,403	1,205
69,600	69,650	1,200	944	1,262	1,070	72,600	72,650	1,268	1,012	1,330	1,138	75,600	75,650	1,336	1,080	1,404	1,206
69,650	69,700	1,201	945	1,263	1,071	72,650	72,700	1,269	1,013	1,331	1,139	75,650	75,700	1,337	1,081	1,406	1,208
69,700	69,750	1,202	946	1,264	1,072	72,700	72,750	1,270	1,014	1,332	1,141	75,700	75,750	1,338	1,082	1,407	1,209
69,750	69,800	1,203	947	1,265	1,074	72,750	72,800	1,271	1,015	1,334	1,142	75,750	75,800	1,339	1,083	1,408	1,210
69,800	69,850	1,204	948	1,267	1,075	72,800	72,850	1,273	1,016	1,335	1,143	75,800	75,850	1,341	1,084	1,409	1,211
69,850	69,900	1,206	949	1,268	1,076	72,850	72,900	1,274	1,017	1,336	1,144	75,850	75,900	1,342	1,086	1,411	1,212
69,900	69,950	1,207	950	1,269	1,077	72,900	72,950	1,275	1,019	1,337	1,145	75,900	75,950	1,343	1,087	1,412	1,213
69,950	70,000	1,208	952	1,270	1,078	72,950	73,000	1,276	1,020	1,338	1,146	75,950	76,000	1,344	1,088	1,413	1,214
70,000						73,000						76,000					
70,000	70,050	1,209	953	1,271	1,079	73,000	73,050	1,277	1,021	1,339	1,147	76,000	76,050	1,345	1,089	1,414	1,215
70,050	70,100	1,210	954	1,272	1,080	73,050	73,100	1,278	1,022	1,340	1,149	76,050	76,100	1,346	1,090	1,416	1,217
70,100	70,150	1,211	955	1,273	1,082	73,100	73,150	1,279	1,023	1,342	1,150	76,100	76,150	1,347	1,091	1,417	1,218
70,150	70,200	1,212	956	1,275	1,083	73,150	73,200	1,280	1,024	1,343	1,151	76,150	76,200	1,349	1,092	1,418	1,219
70,200	70,250	1,213	957	1,276	1,084	73,200	73,250	1,282	1,025	1,344	1,152	76,200	76,250	1,350	1,093	1,419	1,220
70,250	70,300	1,215	958	1,277	1,085	73,250	73,300	1,283	1,027	1,345	1,153	76,250	76,300	1,351	1,095	1,421	1,221
70,300	70,350	1,216	960	1,278	1,086	73,300	73,350	1,284	1,028	1,346	1,154	76,300	76,350	1,352	1,096	1,422	1,222
70,350	70,400	1,217	961	1,279	1,087	73,350	73,400	1,285	1,029	1,348	1,155	76,350	76,400	1,353	1,097	1,423	1,223
70,400	70,450	1,218	962	1,280	1,088	73,400	73,450	1,286	1,030	1,349	1,156	76,400	76,450	1,354	1,098	1,425	1,225
70,450	70,500	1,219	963	1,281	1,089	73,450	73,500	1,287	1,031	1,350	1,158	76,450	76,500	1,355	1,099	1,426	1,226
70,500	70,550	1,220	964	1,283	1,091	73,500	73,550	1,288	1,032	1,351	1,159	76,500	76,550	1,356	1,100	1,427	1,227
70,550	70,600	1,221	965	1,284	1,092	73,550	73,600	1,290	1,033	1,353	1,160	76,550	76,600	1,358	1,101	1,428	1,228
70,600	70,650	1,223	966	1,285	1,093	73,600	73,650	1,291	1,034	1,354	1						

2013 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—					
77,000						80,000						83,000					
77,000	77,050	1,368	1,112	1,440	1,238	80,000	80,050	1,436	1,180	1,515	1,306	83,000	83,050	1,504	1,248	1,591	1,374
77,050	77,100	1,369	1,113	1,441	1,239	80,050	80,100	1,437	1,181	1,516	1,307	83,050	83,100	1,505	1,249	1,592	1,376
77,100	77,150	1,370	1,114	1,442	1,240	80,100	80,150	1,438	1,182	1,518	1,309	83,100	83,150	1,506	1,250	1,593	1,377
77,150	77,200	1,371	1,115	1,443	1,242	80,150	80,200	1,439	1,183	1,519	1,310	83,150	83,200	1,507	1,251	1,595	1,378
77,200	77,250	1,372	1,116	1,445	1,243	80,200	80,250	1,440	1,184	1,520	1,311	83,200	83,250	1,509	1,252	1,596	1,379
77,250	77,300	1,374	1,117	1,446	1,244	80,250	80,300	1,442	1,185	1,522	1,312	83,250	83,300	1,510	1,254	1,597	1,380
77,300	77,350	1,375	1,118	1,447	1,245	80,300	80,350	1,443	1,187	1,523	1,313	83,300	83,350	1,511	1,255	1,598	1,381
77,350	77,400	1,376	1,120	1,448	1,246	80,350	80,400	1,444	1,188	1,524	1,314	83,350	83,400	1,512	1,256	1,600	1,382
77,400	77,450	1,377	1,121	1,450	1,247	80,400	80,450	1,445	1,189	1,525	1,315	83,400	83,450	1,513	1,257	1,601	1,383
77,450	77,500	1,378	1,122	1,451	1,248	80,450	80,500	1,446	1,190	1,527	1,316	83,450	83,500	1,514	1,258	1,602	1,385
77,500	77,550	1,379	1,123	1,452	1,250	80,500	80,550	1,447	1,191	1,528	1,318	83,500	83,550	1,515	1,259	1,603	1,386
77,550	77,600	1,380	1,124	1,453	1,251	80,550	80,600	1,448	1,192	1,529	1,319	83,550	83,600	1,517	1,260	1,605	1,387
77,600	77,650	1,381	1,125	1,455	1,252	80,600	80,650	1,450	1,193	1,530	1,320	83,600	83,650	1,518	1,261	1,606	1,388
77,650	77,700	1,383	1,126	1,456	1,253	80,650	80,700	1,451	1,194	1,532	1,321	83,650	83,700	1,519	1,263	1,607	1,389
77,700	77,750	1,384	1,128	1,457	1,254	80,700	80,750	1,452	1,196	1,533	1,322	83,700	83,750	1,520	1,264	1,608	1,390
77,750	77,800	1,385	1,129	1,459	1,255	80,750	80,800	1,453	1,197	1,534	1,323	83,750	83,800	1,521	1,265	1,610	1,391
77,800	77,850	1,386	1,130	1,460	1,256	80,800	80,850	1,454	1,198	1,535	1,324	83,800	83,850	1,522	1,266	1,611	1,393
77,850	77,900	1,387	1,131	1,461	1,257	80,850	80,900	1,455	1,199	1,537	1,326	83,850	83,900	1,523	1,267	1,612	1,394
77,900	77,950	1,388	1,132	1,462	1,259	80,900	80,950	1,456	1,200	1,538	1,327	83,900	83,950	1,524	1,268	1,614	1,395
77,950	78,000	1,389	1,133	1,464	1,260	80,950	81,000	1,458	1,201	1,539	1,328	83,950	84,000	1,526	1,269	1,615	1,396
78,000						81,000						84,000					
78,000	78,050	1,391	1,134	1,465	1,261	81,000	81,050	1,459	1,202	1,540	1,329	84,000	84,050	1,527	1,271	1,616	1,397
78,050	78,100	1,392	1,135	1,466	1,262	81,050	81,100	1,460	1,204	1,542	1,330	84,050	84,100	1,528	1,272	1,617	1,398
78,100	78,150	1,393	1,137	1,467	1,263	81,100	81,150	1,461	1,205	1,543	1,331	84,100	84,150	1,529	1,273	1,619	1,399
78,150	78,200	1,394	1,138	1,469	1,264	81,150	81,200	1,462	1,206	1,544	1,332	84,150	84,200	1,530	1,274	1,620	1,400
78,200	78,250	1,395	1,139	1,470	1,265	81,200	81,250	1,463	1,207	1,545	1,334	84,200	84,250	1,531	1,275	1,621	1,402
78,250	78,300	1,396	1,140	1,471	1,267	81,250	81,300	1,464	1,208	1,547	1,335	84,250	84,300	1,532	1,276	1,622	1,403
78,300	78,350	1,397	1,141	1,472	1,268	81,300	81,350	1,465	1,209	1,548	1,336	84,300	84,350	1,534	1,277	1,624	1,404
78,350	78,400	1,398	1,142	1,474	1,269	81,350	81,400	1,467	1,210	1,549	1,337	84,350	84,400	1,535	1,278	1,625	1,405
78,400	78,450	1,400	1,143	1,475	1,270	81,400	81,450	1,468	1,212	1,551	1,338	84,400	84,450	1,536	1,280	1,626	1,406
78,450	78,500	1,401	1,145	1,476	1,271	81,450	81,500	1,469	1,213	1,552	1,339	84,450	84,500	1,537	1,281	1,627	1,407
78,500	78,550	1,402	1,146	1,477	1,272	81,500	81,550	1,470	1,214	1,553	1,340	84,500	84,550	1,538	1,282	1,629	1,408
78,550	78,600	1,403	1,147	1,479	1,273	81,550	81,600	1,471	1,215	1,554	1,341	84,550	84,600	1,539	1,283	1,630	1,410
78,600	78,650	1,404	1,148	1,480	1,274	81,600	81,650	1,472	1,216	1,556	1,343	84,600	84,650	1,540	1,284	1,631	1,411
78,650	78,700	1,405	1,149	1,481	1,276	81,650	81,700	1,473	1,217	1,557	1,344	84,650	84,700	1,541	1,285	1,632	1,412
78,700	78,750	1,406	1,150	1,482	1,277	81,700	81,750	1,475	1,218	1,558	1,345	84,700	84,750	1,543	1,286	1,634	1,413
78,750	78,800	1,408	1,151	1,484	1,278	81,750	81,800	1,476	1,219	1,559	1,346	84,750	84,800	1,544	1,288	1,635	1,414
78,800	78,850	1,409	1,153	1,485	1,279	81,800	81,850	1,477	1,221	1,561	1,347	84,800	84,850	1,545	1,289	1,636	1,415
78,850	78,900	1,410	1,154	1,486	1,280	81,850	81,900	1,478	1,222	1,562	1,348	84,850	84,900	1,546	1,290	1,637	1,416
78,900	78,950	1,411	1,155	1,488	1,281	81,900	81,950	1,479	1,223	1,563	1,349	84,900	84,950	1,547	1,291	1,639	1,417
78,950	79,000	1,412	1,156	1,489	1,282	81,950	82,000	1,480	1,224	1,564	1,351	84,950	85,000	1,548	1,292	1,640	1,419
79,000						82,000						85,000					
79,000	79,050	1,413	1,157	1,490	1,284	82,000	82,050	1,481	1,225	1,566	1,352	85,000	85,050	1,549	1,293	1,641	1,420
79,050	79,100	1,414	1,158	1,491	1,285	82,050	82,100	1,482	1,226	1,567	1,353	85,050	85,100	1,551	1,294	1,642	1,421
79,100	79,150	1,416	1,159	1,493	1,286	82,100	82,150	1,484	1,227	1,568	1,354	85,100	85,150	1,552	1,296	1,644	1,422
79,150	79,200	1,417	1,160	1,494	1,287	82,150	82,200	1,485	1,229	1,569	1,355	85,150	85,200	1,553	1,297	1,645	1,423
79,200	79,250	1,418	1,162	1,495	1,288	82,200	82,250	1,486	1,230	1,571	1,356	85,200	85,250	1,554	1,298	1,646	1,424
79,250	79,300	1,419	1,163	1,496	1,289	82,250	82,300	1,487	1,231	1,572	1,357	85,250	85,300	1,555	1,299	1,648	1,425
79,300	79,350	1,420	1,164	1,498	1,290	82,300	82,350	1,488	1,232	1,573	1,358	85,300	85,350	1,556	1,300	1,649	1,427
79,350	79,400	1,421	1,165	1,499	1,292	82,350	82,400	1,489	1,233	1,574	1,360	85,350	85,400	1,557	1,301	1,650	1,428
79,400	79,450	1,422	1,166	1,500	1,293	82,400	82,450	1,490	1,234	1,576	1,361	85,400	85,450	1,559	1,302	1,651	1,429
79,450	79,500	1,423	1,167	1,501	1,294	82,450	82,500	1,492	1,235	1,577	1,362	85,450	85,500	1,560	1,303	1,653	1,430
79,500	79,550	1,425	1,168	1,503	1,295	82,500	82,550	1,493	1,236	1,578	1,363	85,500	85,550	1,561	1,305	1,654	1,431
79,550	79,600	1,426	1,170	1,504	1,296	82,550	82,600	1,494	1,238	1,579	1,364	85,550	85,600	1,562	1,30		

2013 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—					
86,000						89,000						92,000					
86,000	86,050	1,572	1,316	1,666	1,442	89,000	89,050	1,643	1,384	1,742	1,511	92,000	92,050	1,719	1,452	1,818	1,579
86,050	86,100	1,573	1,317	1,668	1,444	89,050	89,100	1,644	1,385	1,743	1,512	92,050	92,100	1,720	1,453	1,819	1,580
86,100	86,150	1,574	1,318	1,669	1,445	89,100	89,150	1,646	1,386	1,745	1,513	92,100	92,150	1,721	1,454	1,820	1,581
86,150	86,200	1,576	1,319	1,670	1,446	89,150	89,200	1,647	1,387	1,746	1,514	92,150	92,200	1,723	1,456	1,821	1,582
86,200	86,250	1,577	1,320	1,671	1,447	89,200	89,250	1,648	1,389	1,747	1,515	92,200	92,250	1,724	1,457	1,823	1,583
86,250	86,300	1,578	1,322	1,673	1,448	89,250	89,300	1,649	1,390	1,748	1,516	92,250	92,300	1,725	1,458	1,824	1,584
86,300	86,350	1,579	1,323	1,674	1,449	89,300	89,350	1,651	1,391	1,750	1,517	92,300	92,350	1,726	1,459	1,825	1,585
86,350	86,400	1,580	1,324	1,675	1,450	89,350	89,400	1,652	1,392	1,751	1,519	92,350	92,400	1,728	1,460	1,826	1,587
86,400	86,450	1,581	1,325	1,677	1,452	89,400	89,450	1,653	1,393	1,752	1,520	92,400	92,450	1,729	1,461	1,828	1,588
86,450	86,500	1,582	1,326	1,678	1,453	89,450	89,500	1,655	1,394	1,753	1,521	92,450	92,500	1,730	1,462	1,829	1,589
86,500	86,550	1,583	1,327	1,679	1,454	89,500	89,550	1,656	1,395	1,755	1,522	92,500	92,550	1,731	1,463	1,830	1,590
86,550	86,600	1,585	1,328	1,680	1,455	89,550	89,600	1,657	1,397	1,756	1,523	92,550	92,600	1,733	1,465	1,831	1,591
86,600	86,650	1,586	1,330	1,682	1,456	89,600	89,650	1,658	1,398	1,757	1,524	92,600	92,650	1,734	1,466	1,833	1,592
86,650	86,700	1,587	1,331	1,683	1,457	89,650	89,700	1,660	1,399	1,758	1,525	92,650	92,700	1,735	1,467	1,834	1,593
86,700	86,750	1,588	1,332	1,684	1,458	89,700	89,750	1,661	1,400	1,760	1,526	92,700	92,750	1,736	1,468	1,835	1,595
86,750	86,800	1,589	1,333	1,685	1,459	89,750	89,800	1,662	1,401	1,761	1,528	92,750	92,800	1,738	1,469	1,837	1,596
86,800	86,850	1,590	1,334	1,687	1,461	89,800	89,850	1,663	1,402	1,762	1,529	92,800	92,850	1,739	1,470	1,838	1,597
86,850	86,900	1,591	1,335	1,688	1,462	89,850	89,900	1,665	1,403	1,763	1,530	92,850	92,900	1,740	1,471	1,839	1,598
86,900	86,950	1,593	1,336	1,689	1,463	89,900	89,950	1,666	1,404	1,765	1,531	92,900	92,950	1,741	1,473	1,840	1,599
86,950	87,000	1,594	1,338	1,690	1,464	89,950	90,000	1,667	1,406	1,766	1,532	92,950	93,000	1,743	1,474	1,842	1,600
87,000						90,000						93,000					
87,000	87,050	1,595	1,339	1,692	1,465	90,000	90,050	1,668	1,407	1,767	1,533	93,000	93,050	1,744	1,475	1,843	1,601
87,050	87,100	1,596	1,340	1,693	1,466	90,050	90,100	1,670	1,408	1,768	1,534	93,050	93,100	1,745	1,476	1,844	1,603
87,100	87,150	1,597	1,341	1,694	1,467	90,100	90,150	1,671	1,409	1,770	1,536	93,100	93,150	1,747	1,477	1,845	1,604
87,150	87,200	1,598	1,342	1,695	1,469	90,150	90,200	1,672	1,410	1,771	1,537	93,150	93,200	1,748	1,478	1,847	1,605
87,200	87,250	1,599	1,343	1,697	1,470	90,200	90,250	1,673	1,411	1,772	1,538	93,200	93,250	1,749	1,479	1,848	1,606
87,250	87,300	1,601	1,344	1,698	1,471	90,250	90,300	1,675	1,412	1,774	1,539	93,250	93,300	1,750	1,481	1,849	1,607
87,300	87,350	1,602	1,345	1,699	1,472	90,300	90,350	1,676	1,414	1,775	1,540	93,300	93,350	1,752	1,482	1,850	1,608
87,350	87,400	1,603	1,347	1,700	1,473	90,350	90,400	1,677	1,415	1,776	1,541	93,350	93,400	1,753	1,483	1,852	1,609
87,400	87,450	1,604	1,348	1,702	1,474	90,400	90,450	1,678	1,416	1,777	1,542	93,400	93,450	1,754	1,484	1,853	1,610
87,450	87,500	1,605	1,349	1,703	1,475	90,450	90,500	1,680	1,417	1,779	1,543	93,450	93,500	1,755	1,485	1,854	1,612
87,500	87,550	1,606	1,350	1,704	1,477	90,500	90,550	1,681	1,418	1,780	1,545	93,500	93,550	1,757	1,486	1,855	1,613
87,550	87,600	1,607	1,351	1,705	1,478	90,550	90,600	1,682	1,419	1,781	1,546	93,550	93,600	1,758	1,487	1,857	1,614
87,600	87,650	1,608	1,352	1,707	1,479	90,600	90,650	1,684	1,420	1,782	1,547	93,600	93,650	1,759	1,488	1,858	1,615
87,650	87,700	1,610	1,353	1,708	1,480	90,650	90,700	1,685	1,421	1,784	1,548	93,650	93,700	1,760	1,490	1,859	1,616
87,700	87,750	1,611	1,355	1,709	1,481	90,700	90,750	1,686	1,423	1,785	1,549	93,700	93,750	1,762	1,491	1,860	1,617
87,750	87,800	1,612	1,356	1,711	1,482	90,750	90,800	1,687	1,424	1,786	1,550	93,750	93,800	1,763	1,492	1,862	1,618
87,800	87,850	1,613	1,357	1,712	1,483	90,800	90,850	1,689	1,425	1,787	1,551	93,800	93,850	1,764	1,493	1,863	1,620
87,850	87,900	1,614	1,358	1,713	1,484	90,850	90,900	1,690	1,426	1,789	1,553	93,850	93,900	1,765	1,494	1,864	1,621
87,900	87,950	1,615	1,359	1,714	1,486	90,900	90,950	1,691	1,427	1,790	1,554	93,900	93,950	1,767	1,495	1,866	1,622
87,950	88,000	1,617	1,360	1,716	1,487	90,950	91,000	1,692	1,428	1,791	1,555	93,950	94,000	1,768	1,496	1,867	1,623
88,000						91,000						94,000					
88,000	88,050	1,618	1,361	1,717	1,488	91,000	91,050	1,694	1,429	1,792	1,556	94,000	94,050	1,769	1,498	1,868	1,624
88,050	88,100	1,619	1,362	1,718	1,489	91,050	91,100	1,695	1,431	1,794	1,557	94,050	94,100	1,770	1,499	1,869	1,625
88,100	88,150	1,621	1,364	1,719	1,490	91,100	91,150	1,696	1,432	1,795	1,558	94,100	94,150	1,772	1,500	1,871	1,626
88,150	88,200	1,622	1,365	1,721	1,491	91,150	91,200	1,697	1,433	1,796	1,559	94,150	94,200	1,773	1,501	1,872	1,627
88,200	88,250	1,623	1,366	1,722	1,492	91,200	91,250	1,699	1,434	1,797	1,561	94,200	94,250	1,774	1,502	1,873	1,629
88,250	88,300	1,624	1,367	1,723	1,494	91,250	91,300	1,700	1,435	1,799	1,562	94,250	94,300	1,775	1,503	1,874	1,630
88,300	88,350	1,626	1,368	1,724	1,495	91,300	91,350	1,701	1,436	1,800	1,563	94,300	94,350	1,777	1,504	1,876	1,631
88,350	88,400	1,627	1,369	1,726	1,496	91,350	91,400	1,702	1,437	1,801	1,564	94,350	94,400	1,778	1,505	1,877	1,632
88,400	88,450	1,628	1,370	1,727	1,497	91,400	91,450	1,704	1,439	1,803	1,565	94,400	94,450	1,779	1,507	1,878	1,633
88,450	88,500	1,629	1,372	1,728	1,498	91,450	91,500	1,705	1,440	1,804	1,566	94,450	94,500	1,781	1,508	1,879	1,634
88,500	88,550	1,631	1,373	1,729	1,499	91,500	91,550	1,706	1,441	1,805	1,567	94,500	94,550	1,782	1,509	1,881	1,635
88,550	88,600	1,632	1,374	1,731	1,500	91,550	91,600	1,707	1,442	1,806	1,568	94,550	9				

2013 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—			
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—					
95,000						98,000					
95,000	95,050	1,794	1,520	1,893	1,647	98,000	98,050	1,870	1,588	1,969	1,715
95,050	95,100	1,796	1,521	1,894	1,648	98,050	98,100	1,871	1,589	1,970	1,716
95,100	95,150	1,797	1,523	1,896	1,649	98,100	98,150	1,873	1,591	1,971	1,717
95,150	95,200	1,798	1,524	1,897	1,650	98,150	98,200	1,874	1,592	1,973	1,718
95,200	95,250	1,799	1,525	1,898	1,651	98,200	98,250	1,875	1,593	1,974	1,719
95,250	95,300	1,801	1,526	1,900	1,652	98,250	98,300	1,876	1,594	1,975	1,721
95,300	95,350	1,802	1,527	1,901	1,654	98,300	98,350	1,878	1,595	1,976	1,722
95,350	95,400	1,803	1,528	1,902	1,655	98,350	98,400	1,879	1,596	1,978	1,723
95,400	95,450	1,804	1,529	1,903	1,656	98,400	98,450	1,880	1,597	1,979	1,724
95,450	95,500	1,806	1,530	1,905	1,657	98,450	98,500	1,881	1,599	1,980	1,725
95,500	95,550	1,807	1,532	1,906	1,658	98,500	98,550	1,883	1,600	1,981	1,726
95,550	95,600	1,808	1,533	1,907	1,659	98,550	98,600	1,884	1,601	1,983	1,727
95,600	95,650	1,810	1,534	1,908	1,660	98,600	98,650	1,885	1,602	1,984	1,728
95,650	95,700	1,811	1,535	1,910	1,662	98,650	98,700	1,886	1,603	1,985	1,730
95,700	95,750	1,812	1,536	1,911	1,663	98,700	98,750	1,888	1,604	1,986	1,731
95,750	95,800	1,813	1,537	1,912	1,664	98,750	98,800	1,889	1,605	1,988	1,732
95,800	95,850	1,815	1,538	1,913	1,665	98,800	98,850	1,890	1,607	1,989	1,733
95,850	95,900	1,816	1,540	1,915	1,666	98,850	98,900	1,891	1,608	1,990	1,734
95,900	95,950	1,817	1,541	1,916	1,667	98,900	98,950	1,893	1,609	1,992	1,735
95,950	96,000	1,818	1,542	1,917	1,668	98,950	99,000	1,894	1,610	1,993	1,736
96,000						99,000					
96,000	96,050	1,820	1,543	1,918	1,669	99,000	99,050	1,895	1,611	1,994	1,738
96,050	96,100	1,821	1,544	1,920	1,671	99,050	99,100	1,896	1,612	1,995	1,739
96,100	96,150	1,822	1,545	1,921	1,672	99,100	99,150	1,898	1,613	1,997	1,740
96,150	96,200	1,823	1,546	1,922	1,673	99,150	99,200	1,899	1,614	1,998	1,741
96,200	96,250	1,825	1,547	1,923	1,674	99,200	99,250	1,900	1,616	1,999	1,742
96,250	96,300	1,826	1,549	1,925	1,675	99,250	99,300	1,901	1,617	2,000	1,743
96,300	96,350	1,827	1,550	1,926	1,676	99,300	99,350	1,903	1,618	2,002	1,744
96,350	96,400	1,828	1,551	1,927	1,677	99,350	99,400	1,904	1,619	2,003	1,746
96,400	96,450	1,830	1,552	1,929	1,679	99,400	99,450	1,905	1,620	2,004	1,747
96,450	96,500	1,831	1,553	1,930	1,680	99,450	99,500	1,907	1,621	2,005	1,748
96,500	96,550	1,832	1,554	1,931	1,681	99,500	99,550	1,908	1,622	2,007	1,749
96,550	96,600	1,833	1,555	1,932	1,682	99,550	99,600	1,909	1,624	2,008	1,750
96,600	96,650	1,835	1,557	1,934	1,683	99,600	99,650	1,910	1,625	2,009	1,751
96,650	96,700	1,836	1,558	1,935	1,684	99,650	99,700	1,912	1,626	2,010	1,752
96,700	96,750	1,837	1,559	1,936	1,685	99,700	99,750	1,913	1,627	2,012	1,753
96,750	96,800	1,838	1,560	1,937	1,686	99,750	99,800	1,914	1,628	2,013	1,755
96,800	96,850	1,840	1,561	1,939	1,688	99,800	99,850	1,915	1,629	2,014	1,756
96,850	96,900	1,841	1,562	1,940	1,689	99,850	99,900	1,917	1,630	2,015	1,757
96,900	96,950	1,842	1,563	1,941	1,690	99,900	99,950	1,918	1,631	2,017	1,758
96,950	97,000	1,844	1,565	1,942	1,691	99,950	100,000	1,919	1,633	2,018	1,759
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; text-align: center; width: 100%;"> \$100,000 or over — use the Tax Rate Schedules on page 32 </div>					
97,000	97,050	1,845	1,566	1,944	1,692						
97,050	97,100	1,846	1,567	1,945	1,693						
97,100	97,150	1,847	1,568	1,946	1,694						
97,150	97,200	1,849	1,569	1,947	1,696						
97,200	97,250	1,850	1,570	1,949	1,697						
97,250	97,300	1,851	1,571	1,950	1,698						
97,300	97,350	1,852	1,572	1,951	1,699						
97,350	97,400	1,854	1,574	1,952	1,700						
97,400	97,450	1,855	1,575	1,954	1,701						
97,450	97,500	1,856	1,576	1,955	1,702						
97,500	97,550	1,857	1,577	1,956	1,704						
97,550	97,600	1,859	1,578	1,957	1,705						
97,600	97,650	1,860	1,579	1,959	1,706						
97,650	97,700	1,861	1,580	1,960	1,707						
97,700	97,750	1,862	1,582	1,961	1,708						
97,750	97,800	1,864	1,583	1,963	1,709						
97,800	97,850	1,865	1,584	1,964	1,710						
97,850	97,900	1,866	1,585	1,965	1,711						
97,900	97,950	1,867	1,586	1,966	1,713						
97,950	98,000	1,869	1,587	1,968	1,714						

*If a Qualifying widow(er), use the Married filing jointly column.

2013 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	\$ 36,250.....	1.22% of North Dakota taxable income		
36,250	87,850.....	\$ 442.25	+	2.27% of amount over \$ 36,250
87,850	183,250.....	1,613.57	+	2.52% of amount over 87,850
183,250	398,350.....	4,017.65	+	2.93% of amount over 183,250
398,350.....		10,320.08	+	3.22% of amount over 398,350

Married filing jointly and Qualifying widow(er)

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 60,650.....	1.22% of North Dakota taxable income		
60,650	146,400.....	\$ 739.93	+	2.27% of amount over \$ 60,650
146,400	223,050.....	2,686.46	+	2.52% of amount over 146,400
223,050	398,350.....	4,618.04	+	2.93% of amount over 223,050
398,350.....		9,754.33	+	3.22% of amount over 398,350

Married filing separately

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 30,325.....	1.22% of North Dakota taxable income		
30,325	73,200.....	\$ 369.97	+	2.27% of amount over \$ 30,325
73,200	111,525.....	1,343.23	+	2.52% of amount over 73,200
111,525	199,175.....	2,309.02	+	2.93% of amount over 111,525
199,175.....		4,877.17	+	3.22% of amount over 199,175

Head of household

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 48,600.....	1.22% of North Dakota taxable income		
48,600	125,450.....	\$ 592.92	+	2.27% of amount over \$ 48,600
125,450	203,150.....	2,337.42	+	2.52% of amount over 125,450
203,150	398,350.....	4,295.46	+	2.93% of amount over 203,150
398,350.....		10,014.82	+	3.22% of amount over 398,350

How to assemble your North Dakota return

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

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

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

All filers—

- Staple documents together at top center (or leave loose in envelope)
- If balance due, enclose check or money order made payable to:

ND State Tax Commissioner

- Sign your return
- Enclose copy of federal return
- Use enclosed preprinted envelope
- Use adequate postage
- Make a copy of return for your records

Important

If your return is unsigned, or is missing a copy of your federal return, it is incomplete and will be sent back to you.

This could result in late filing or payment charges if it is refiled after the due date.

Need help with your federal return?

The following information is provided for your convenience. If you have a specific federal income tax question, please direct it to the Internal Revenue Service, as provided below.

Telephone assistance (toll free)

- **Federal tax questions..... 1-800-829-1040**
TTY/TDD 1-800-829-4059

Call this number if you have a question about your federal tax return or an IRS notice, need a transcript or copy of your federal return, or have questions on other federal tax matters.

- **Ordering forms and publications 1-800-829-3676**

Call this number to order federal tax forms and informational publications.

- **Recorded tax and refund information..... 1-800-829-4477**

Call this number to listen to pre-recorded information on a wide variety of federal tax topics or to check the status of your federal income tax refund. Please allow at least 6 weeks after you file your return (3 weeks if you filed electronically) before calling about the status of your refund. Be sure to have your social security number, filing status, and exact whole-dollar amount of your refund available when you call.

Web site

Access the IRS's Web site 24 hours a day, 7 days a week **www.irs.gov**

Walk-in service

In North Dakota, IRS walk-in services are available Monday through Friday, 8:30 a.m. to 4:30 p.m. (*except as noted*), at the following locations:

Bismarck (*closed 11 a.m. - 12 noon*)
4503 N Coleman Street
Suite 101

Fargo (*closed 11:30 a.m. - 12:15 p.m.*)
Federal Building
Room 470
657 2nd Avenue N

Grand Forks (*closed 11 a.m. - 12 noon*)
Federal Building
Room 137
102 N 4th Street

Minot (*closed 11 a.m. - 12 noon*)
Main Medical Building
Suite 316
315 S Main Street

Do you need any forms?

Download and print the forms you need from our web site at—
www.nd.gov/tax

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

- ☐ **Form ND-1**, Individual income tax form (Long form)
- ☐ **Form ND-EZ**, Individual income tax form (Short form)
- ☐ **Schedule ND-1CR**, Calculation of credit for income tax paid to another state (residents only)
- ☐ **Schedule ND-1FA**, Calculation of tax under 3-year averaging method for elected farm income
- ☐ **Schedule ND-1NR**, Tax calculation for nonresidents and part-year residents
- ☐ **Schedule ND-1SA**, Statutory adjustments
- ☐ **Schedule ND-1TC**, Tax credits
- ☐ **Schedule ND-1FC**, Family member care credit
- ☐ **Schedule ND-1PG**, Planned gift credit
- ☐ **Schedule ND-1QEF**, Qualified endowment fund tax credit
- ☐ **Schedule RZ**, Schedule for renaissance zone income exemption and tax credits
- ☐ **Schedule ME**, Credit for wages paid to mobilized employee
- ☐ **Form ND-1EXT**, Individual extension payment
- ☐ **Schedule ND-1UT**, Calculation of interest on underpayment or late payment of estimated tax
- ☐ **Form 101**, Extension of time to file a North Dakota tax return
- ☐ **2014 Form ND-1ES**, Estimated income tax—individuals [Use for 2014 tax year estimated tax]
- ☐ **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: 2013 Forms Order
ND Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Do not use the envelope in this booklet.

Name

Address

City

State

ZIP code

Need assistance?

Web site—Go to our Web site at **www.nd.gov/tax**

E-mail—Send your questions to **individualtax@nd.gov**

Phone

Call us toll free (within North Dakota) at **1-877-328-7088**, Monday-Friday, 8 a.m. to 5 p.m.

In the local Bismarck-Mandan area, or from outside North Dakota, call us as follows—

Questions: **(701) 328-1247**

Form requests: **(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—Mail your letter to:

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**

Check the status of your refund

You can check the status of your refund on our Web site. Be sure to have a copy of your return at hand. Go to our web site at **www.nd.gov/tax** and click on **Where's My Refund?**.

Or send an e-mail to **taxpayerservices@nd.gov** or call **(701) 328-1242**. If you direct deposited your refund, first check with your bank to see if it has been deposited into your account. If you contact us, you must provide the following information:

- Your name (and spouse's name, if joint return)
- Your social security number (and spouse's social security number, if joint return)
- Tax year for which return was filed
- Your filing status from your return
- The **exact** amount of your refund

A refund on an electronically filed return generally is issued within 7 business days, and a refund on a paper return can take up to 6 weeks to process.

Request a copy of your return

A fillable form is available on our Web site that you may use to request a copy of your return. Go to **www.nd.gov/tax** and click on **Individual Income**. In the drop-down menu, click **Forms**. Then click on **Copy Request Form**.

You may also 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