



NORTH DAKOTA

2024

INDIVIDUAL INCOME TAX BOOKLET

FORM ND-EZ
FORM ND-1



tax.nd.gov
individualtax@nd.gov

Contents

Refund of local sales tax.....Current page	Before you file—tips for trouble-free filing.... 10
Use tax requirementCurrent page	Instructions for Form ND-1 11
Privacy Act informationCurrent page	Direct deposit of refund..... 15
Electronic filing and direct deposit options..... 1	Balance due (payment options)..... 16
Changes for 2024 2	Before you file—tips for trouble-free filing.... 16
General instructions for all filers	List of school district codes 19
Steps to completing your return 4	2024 Tax Table 20
Who must file a return 4	How to assemble your
Which form to use 6	North Dakota return 28
Reciprocity 6	Forms or assistance 29
When and where to file 7	Check the status of your refund..... 29
Extension of time to file 7	Request a copy of your return
Penalty and interest..... 7	or other information 29
Federal income tax return 7	
Changing your return..... 7	
Estimated tax requirement (for 2025) 8	
How to file a return for a deceased taxpayer .. 8	
Disclosure notification 8	
Instructions for Form ND-EZ 9	
Direct deposit of refund..... 9	
Balance due (payment options)..... 10	

Taxpayer Bill of Rights

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

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

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

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

Do you owe use tax?

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

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

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

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

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

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

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

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

Do it yourself

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

Did You Know?

93%

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

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

Go to

tax.nd.gov/tap

Under Individuals, select Individual Income Tax Electronic Filing Options.

ND TAP
TAXPAYER ACCESS POINT

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

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

Changes affecting you and your income tax

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

Income tax rate reduction

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

Filing requirements

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

Peace officer retirement benefits exclusion

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

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

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

Military pay exclusion

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

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

Qualified endowment credit

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

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

Nonprofit private school credit

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

Reminders for claiming a credit:

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

Nonresident Alien tax filing

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

Changing your return

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

Reasons for amending your income tax return:

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

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

Online payment options

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

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

Consent to obtain Form 1099-G electronically

Our office mails a paper Form 1099-G, if there was an overpayment on the 2023 Form ND-EZ or Form ND-1 (last year's return), you itemized deductions on Federal Schedule A, and you have not previously consented to receive a Form 1099-G electronically. If you have consented to receive Form 1099-G electronically, a paper 2024 Form 1099-G showing the overpayment amount will not be mailed to you. If this information is needed in order to complete your 2024 federal income tax return, it can be found on our website:

tax.nd.gov/individual/form-1099-g using the **1099-G Lookup Tool**.

Choosing a tax return preparer

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

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

Stay informed

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

General information for all filers

Steps to completing your return

Step Action

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

Who must file a return

Full-year resident

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

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

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

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

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

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

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

Full-year nonresident

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

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

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

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

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

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

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

Gross income from North Dakota sources for nonresidents only

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

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

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

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

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

See "Reciprocity" on page 6 for more information.

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

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

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

Part-year resident

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

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

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

Exceptions

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

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

Native Americans

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

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

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

Which form to use

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

Reciprocity

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

Minnesota and Montana residents

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

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

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

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

Use **Form ND-1**.....if you answer Yes to ANY of the questions below.

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

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

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

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

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

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

North Dakota residents

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

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

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

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

When and where to file

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

Mail your return to:

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

Extension of time to file

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

Federal extension

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

North Dakota extension

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

Extension interest

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

Prepayment of tax due

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

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

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

Penalty and interest

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

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

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

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

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

Federal income tax return

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

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

Changing your return

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

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

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

Change to federal return

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

How to prepare an amended return

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

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

Estimated tax requirement (for 2025)

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

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

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

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

How to file a return for a deceased taxpayer

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

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

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

For assistance, see back cover of booklet.

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

Disclosure notification

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

2024 Form ND-EZ instructions

Before you begin . . .

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

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

Instructions for top of Form ND-EZ

Name and address

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

Social security numbers

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

Item A - Filing status

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

Item B - School district code

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

Item C - Income source code

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

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

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

Item D - Extension

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

Instructions for lines 1-9 of Form ND-EZ

Line 3 - Withholding

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

Line 5 - Voluntary contribution of overpayment

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

Line 6 - Direct deposit of refund

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

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

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

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

Sample check for direct deposit (line 6)

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

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

Please note:

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

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

Signatures

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

Form 1099-G consent and disclosure authorization

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

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

Line 8 - Voluntary contribution

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

Line 9 - Balance due

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

Before you file, did you—

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

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

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

2024 Form ND-1 instructions

Before you begin . . .

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

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

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

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

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

Instructions for top of page 1 of Form ND-1

Fiscal year filer only

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

Name and address

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

Social security numbers

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

Item A - Filing status

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

Item B - School district code

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

Item C - Income source code

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

Source of income	Code number
------------------	-------------

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

Item D - Amended return

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

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

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

Item E - Extension

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

Item F - MN/MT reciprocity

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

Instructions for lines 1-37 of Form ND-1

Line 1b - Federal taxable income

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

Line 2 - Contribution adjustment

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

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

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

Line 5 - U.S. obligation interest

Enter the following on this line:

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

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

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

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

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

Line 6 - Net long-term capital gain exclusion

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

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

Line 7 - Native American's exempt income

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

Line 8 - U.S. Railroad Retirement Board benefits

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

Line 9 - Licensed peace officer retirement benefits exclusion

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

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

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

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

Line 10 - Servicemember Civil Relief Act adjustment
If you were a full-year nonresident of North Dakota for the tax year, enter on this line compensation received for active duty in the U.S. armed forces or the commissioned corps of the Public Health Service or National Oceanic and Atmospheric Administration. If a part-year resident, only enter the amount received for service while a nonresident of North Dakota. **Include a copy of Form W-2 showing the military pay.**

Line 11 - Military pay exclusion
Enter on this line the military pay you received as a member of the U.S. armed forces on active and reserve duty and a member of the national guard. The deduction is allowed to the extent the military pay is included in federal taxable income. Military pay for purposes of this deduction is all military pay, including federal pay for training, education, mobilization, and bonuses and state pay when called to state active duty. **Include a copy of Form W-2 showing the military pay.**

If you included wages as a Dual Status Technician on Line 11, include a copy of Standard Form 50 (SF-50), Notification of Personnel Action.
If you included income on Line 10 for federal active duty pay under the Servicemember Civil Relief Act, do not include that income on line 11.

Line 12 - ND College SAVE contribution deduction
If you made a contribution during the tax year to a North Dakota College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the contribution, up to a maximum of \$5,000 (\$10,000, if married filing jointly). You are allowed the deduction regardless of whether you or someone else owns the account. A rollover of funds from another I.R.C. Section 529 college savings plan into a North Dakota College SAVE account does not qualify.

Line 13 - Qualified dividend exclusion
If you were a full-year resident of North Dakota during the tax year, multiply the qualified dividends from Form 1040 or 1040-SR, line 3a, by 40 percent and enter the result.
If you were a part-year resident or full-year nonresident of North Dakota during the tax year, multiply the

portion of the qualified dividends from Form 1040 or 1040-SR, line 3a, that are reported to North Dakota by 40% and enter the result.
Note: Only include dividends that are reported on Schedule ND-1NR, line 2, column B.

Line 14 - Military retirement benefit exclusion
If you are a retired military service member, or a surviving spouse of a deceased retired military service member, enter on this line the amount of taxable military retirement benefits that you reported on Form 1040 or Form 1040-SR, line 5b. Only include benefits received as a retired member of the U.S. armed forces or its reserve components, Army National Guard, or Air Force National Guard. "U.S. armed forces" means the Army, Navy, Air Force, Marine Corps, and Coast Guard. Do not enter on this line retirement benefits received for federal civil service employment as a military technician (dual status). **Include a copy of the Form 1099-R from the Defense Finance and Accounting Service.**

Line 15 - Social security benefit exclusion
Enter on this line the taxable portion of your Social Security benefits reported on Form 1040 or 1040-SR, line 6b.

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

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

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

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

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

Line 16 - Other additions/ subtractions

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

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

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

Include Schedule ND-1SA.

Line 20 - Tax

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

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

Marriage Penalty Credit Worksheet

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

1. Is your filing status **Married filing jointly**?
 - No.** Stop; you do not qualify for the credit.
 - Yes.** Enter your taxable income from Form ND-1, line 18 **1**
2. Is the amount on line 1 more than **\$78,836**?
 - No.** Stop; you do not qualify for the credit.
 - Yes.** Go to line 3.
3. **a.** Enter your qualified income **3a**
 - b.** Enter your spouse's qualified income **3b**
4. Enter the smaller of line 3a or line 3b **4**
5. Is the amount on line 4 more than **\$46,275**?
 - No.** Stop; you do not qualify for the credit.
 - Yes.** Go to line 6 **5** **14,600.00**
6. Subtract line 5 from line 4 **6**
7. Calculate the tax on the amount on line 6 using the **Single** tax rate schedule on **page 27** **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 27** **9**
10. Calculate the tax on the amount on line 1 using the **Married filing jointly** tax rate schedule on **page 27** **10**
11. Add lines 7 and 9 **11**
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit **12**
13. Maximum credit **13** **303.00**
14. Enter smaller of line 12 or line 13 **14**
 - ▶ If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 22. Do not complete lines 15 and 16.
 - ▶ If you completed Schedule ND-1NR, complete lines 15 and 16.
15. Enter ratio from Schedule ND-1NR, line 20 **15**
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 **16**

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

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

Line 21 - Credit for income tax paid to another state

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

Line 22 - Marriage penalty credit

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

- You are married and filing a joint return with your spouse.
- Your joint North Dakota taxable income on line 18 of Form ND-1 is more than **\$78,836**;
- Both you and your spouse have qualified income. See "What's included in qualified income?" below.
- The qualified income of the spouse with the lower qualified income is more than **\$46,275**.

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

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

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

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

Sample check for direct deposit (line 32)

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

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

Line 23 - Other credits

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

Line 26 - Withholding

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

Line 27 - Estimated tax payment

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

Line 30 - Application of overpayment to 2025

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

Line 31 - Voluntary contribution of overpayment

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

Line 32 - Direct deposit of refund

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

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

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

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

Please note:

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

Line 34 - Penalty and interest

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

Line 35 - Voluntary contribution

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

Line 36 - Balance due

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

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

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

Line 37 - Interest on underpaid estimated tax

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

Signatures

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

Form 1099-G consent and disclosure authorization

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

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

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

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

Before you file, did you—

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

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

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



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

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

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

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

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

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

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



NORTH DAKOTA FOREST SERVICE
 307 1st Street East
 Bottineau, ND 58318-110
 701-228-5422
www.ndsu.edu/ndfs

HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

Contribute to the Watchable Wildlife Fund

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

Your contributions have helped fund projects including:

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

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

Photo by Sandra Johnson

School district codes

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

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

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

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

2024 Tax Table

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

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

Example

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

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
0	38,950	0	0	0	0	41,650	41,700	0	0	45	0	44,400	44,450	0	0	98	0
38,950	39,000	0	0	0	0	41,700	41,750	0	0	46	0	44,450	44,500	0	0	99	0
39,000	39,050	0	0	0	0	41,750	41,800	0	0	47	0	44,500	44,550	0	0	100	0
39,050	39,100	0	0	0	0	41,800	41,850	0	0	48	0	44,550	44,600	0	0	101	0
39,100	39,150	0	0	0	0	41,850	41,900	0	0	49	0	44,600	44,650	0	0	102	0
39,150	39,200	0	0	0	0	41,900	41,950	0	0	50	0	44,650	44,700	0	0	103	0
39,200	39,250	0	0	0	0	41,950	42,000	0	0	51	0	44,700	44,750	0	0	104	0
39,250	39,300	0	0	0	0	42,000	42,050	0	0	52	0	44,750	44,800	0	0	105	0
39,300	39,350	0	0	0	0	42,050	42,100	0	0	53	0	44,800	44,850	0	0	106	0
39,350	39,400	0	0	0	0	42,100	42,150	0	0	54	0	44,850	44,900	0	0	107	0
39,400	39,450	0	0	1	0	42,150	42,200	0	0	55	0	44,900	44,950	0	0	108	0
39,450	39,500	0	0	2	0	42,200	42,250	0	0	56	0	44,950	45,000	0	0	109	0
39,500	39,550	0	0	3	0	42,250	42,300	0	0	57	0	45,000					
39,550	39,600	0	0	4	0	42,300	42,350	0	0	58	0						
39,600	39,650	0	0	5	0	42,350	42,400	0	0	59	0	45,000	45,050	0	0	110	0
39,650	39,700	0	0	6	0	42,400	42,450	0	0	59	0	45,050	45,100	0	0	111	0
39,700	39,750	0	0	7	0	42,450	42,500	0	0	60	0	45,100	45,150	0	0	112	0
39,750	39,800	0	0	8	0	42,500	42,550	0	0	61	0	45,150	45,200	0	0	113	0
39,800	39,850	0	0	9	0	42,550	42,600	0	0	62	0	45,200	45,250	0	0	114	0
39,850	39,900	0	0	10	0	42,600	42,650	0	0	63	0	45,250	45,300	0	0	115	0
39,900	39,950	0	0	11	0	42,650	42,700	0	0	64	0	45,300	45,350	0	0	116	0
39,950	40,000	0	0	12	0	42,700	42,750	0	0	65	0	45,350	45,400	0	0	117	0
40,000	40,050	0	0	13	0	42,750	42,800	0	0	66	0	45,400	45,450	0	0	118	0
40,050	40,100	0	0	14	0	42,800	42,850	0	0	67	0	45,450	45,500	0	0	119	0
40,100	40,150	0	0	15	0	42,850	42,900	0	0	68	0	45,500	45,550	0	0	120	0
40,150	40,200	0	0	16	0	42,900	42,950	0	0	69	0	45,550	45,600	0	0	121	0
40,200	40,250	0	0	17	0	42,950	43,000	0	0	70	0	45,600	45,650	0	0	122	0
40,250	40,300	0	0	18	0	43,000						45,650	45,700	0	0	123	0
40,300	40,350	0	0	19	0	43,000	43,050	0	0	71	0	45,700	45,750	0	0	124	0
40,350	40,400	0	0	20	0	43,050	43,100	0	0	72	0	45,750	45,800	0	0	125	0
40,400	40,450	0	0	21	0	43,100	43,150	0	0	73	0	45,800	45,850	0	0	126	0
40,450	40,500	0	0	22	0	43,150	43,200	0	0	74	0	45,850	45,900	0	0	127	0
40,500	40,550	0	0	23	0	43,200	43,250	0	0	75	0	45,900	45,950	0	0	128	0
40,550	40,600	0	0	24	0	43,250	43,300	0	0	76	0	45,950	46,000	0	0	129	0
40,600	40,650	0	0	25	0	43,300	43,350	0	0	77	0	46,000					
40,650	40,700	0	0	26	0	43,350	43,400	0	0	78	0						
40,700	40,750	0	0	27	0	43,400	43,450	0	0	79	0	46,000	46,050	0	0	130	0
40,750	40,800	0	0	28	0	43,450	43,500	0	0	80	0	46,050	46,100	0	0	131	0
40,800	40,850	0	0	29	0	43,500	43,550	0	0	81	0	46,100	46,150	0	0	132	0
40,850	40,900	0	0	30	0	43,550	43,600	0	0	82	0	46,150	46,200	0	0	133	0
40,900	40,950	0	0	31	0	43,600	43,650	0	0	83	0	46,200	46,250	0	0	134	0
40,950	41,000	0	0	32	0	43,650	43,700	0	0	84	0	46,250	46,300	0	0	135	0
41,000						43,700	43,750	0	0	85	0	46,300	46,350	0	0	136	0
41,000	41,050	0	0	33	0	43,750	43,800	0	0	86	0	46,350	46,400	0	0	137	0
41,050	41,100	0	0	34	0	43,800	43,850	0	0	87	0	46,400	46,450	0	0	137	0
41,100	41,150	0	0	35	0	43,850	43,900	0	0	88	0	46,450	46,500	0	0	138	0
41,150	41,200	0	0	36	0	43,900	43,950	0	0	89	0	46,500	46,550	0	0	139	0
41,200	41,250	0	0	37	0	43,950	44,000	0	0	90	0	46,550	46,600	0	0	140	0
41,250	41,300	0	0	38	0	44,000	44,050	0	0	91	0	46,600	46,650	0	0	141	0
41,300	41,350	0	0	39	0	44,050	44,100	0	0	92	0	46,650	46,700	0	0	142	0
41,350	41,400	0	0	40	0	44,100	44,150	0	0	93	0	46,700	46,750	0	0	143	0
41,400	41,450	0	0	41	0	44,150	44,200	0	0	94	0	46,750	46,800	0	0	144	0
41,450	41,500	0	0	42	0	44,200	44,250	0	0	95	0	46,800	46,850	0	0	145	0
41,500	41,550	0	0	43	0	44,250	44,300	0	0	96	0	46,850	46,900	0	0	146	0
41,550	41,600	0	0	44	0	44,300	44,350	0	0	97	0	46,900	46,950	0	0	147	0
41,600	41,650	0	0	44	0	44,350	44,400	0	0	98	0	46,950	47,000	0	0	148	0

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

2024 Tax Table—Continued

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

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

2024 Tax Table—Continued

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

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

2024 Tax Table—Continued

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

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

2024 Tax Table—Continued

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

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

2024 Tax Table—Continued

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

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

2024 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
92,000						95,000						98,000					
92,000	92,050	875	258	1,027	563	95,000	95,050	934	317	1,085	621	98,000	98,050	992	375	1,144	680
92,050	92,100	876	259	1,028	564	95,050	95,100	935	318	1,086	622	98,050	98,100	993	376	1,145	681
92,100	92,150	877	260	1,029	565	95,100	95,150	936	319	1,087	623	98,100	98,150	994	377	1,146	682
92,150	92,200	878	261	1,030	566	95,150	95,200	936	320	1,088	624	98,150	98,200	995	378	1,147	683
92,200	92,250	879	262	1,031	566	95,200	95,250	937	321	1,089	625	98,200	98,250	996	379	1,148	683
92,250	92,300	880	263	1,032	567	95,250	95,300	938	322	1,090	626	98,250	98,300	997	380	1,149	684
92,300	92,350	881	264	1,033	568	95,300	95,350	939	323	1,091	627	98,300	98,350	998	381	1,150	685
92,350	92,400	882	265	1,034	569	95,350	95,400	940	324	1,092	628	98,350	98,400	999	382	1,151	686
92,400	92,450	883	266	1,034	570	95,400	95,450	941	325	1,093	629	98,400	98,450	1,000	383	1,151	687
92,450	92,500	884	267	1,035	571	95,450	95,500	942	326	1,094	630	98,450	98,500	1,001	384	1,152	688
92,500	92,550	885	268	1,036	572	95,500	95,550	943	327	1,095	631	98,500	98,550	1,002	385	1,153	689
92,550	92,600	886	269	1,037	573	95,550	95,600	944	328	1,096	632	98,550	98,600	1,003	386	1,154	690
92,600	92,650	887	270	1,038	574	95,600	95,650	945	329	1,097	633	98,600	98,650	1,004	387	1,155	691
92,650	92,700	888	271	1,039	575	95,650	95,700	946	330	1,098	634	98,650	98,700	1,005	388	1,156	692
92,700	92,750	889	272	1,040	576	95,700	95,750	947	331	1,099	635	98,700	98,750	1,006	389	1,157	693
92,750	92,800	890	273	1,041	577	95,750	95,800	948	332	1,100	636	98,750	98,800	1,007	390	1,158	694
92,800	92,850	891	274	1,042	578	95,800	95,850	949	332	1,101	637	98,800	98,850	1,008	391	1,159	695
92,850	92,900	892	275	1,043	579	95,850	95,900	950	333	1,102	638	98,850	98,900	1,009	392	1,160	696
92,900	92,950	893	276	1,044	580	95,900	95,950	951	334	1,103	639	98,900	98,950	1,010	393	1,161	697
92,950	93,000	894	277	1,045	581	95,950	96,000	952	335	1,104	640	98,950	99,000	1,011	394	1,162	698
93,000						96,000						99,000					
93,000	93,050	895	278	1,046	582	96,000	96,050	953	336	1,105	641	99,000	99,050	1,012	395	1,163	699
93,050	93,100	896	279	1,047	583	96,050	96,100	954	337	1,106	642	99,050	99,100	1,013	396	1,164	700
93,100	93,150	897	280	1,048	584	96,100	96,150	955	338	1,107	643	99,100	99,150	1,014	397	1,165	701
93,150	93,200	897	281	1,049	585	96,150	96,200	956	339	1,108	644	99,150	99,200	1,014	398	1,166	702
93,200	93,250	898	282	1,050	586	96,200	96,250	957	340	1,109	644	99,200	99,250	1,015	399	1,167	703
93,250	93,300	899	283	1,051	587	96,250	96,300	958	341	1,110	645	99,250	99,300	1,016	400	1,168	704
93,300	93,350	900	284	1,052	588	96,300	96,350	959	342	1,111	646	99,300	99,350	1,017	401	1,169	705
93,350	93,400	901	285	1,053	589	96,350	96,400	960	343	1,112	647	99,350	99,400	1,018	402	1,170	706
93,400	93,450	902	286	1,054	590	96,400	96,450	961	344	1,112	648	99,400	99,450	1,019	403	1,171	707
93,450	93,500	903	287	1,055	591	96,450	96,500	962	345	1,113	649	99,450	99,500	1,020	404	1,172	708
93,500	93,550	904	288	1,056	592	96,500	96,550	963	346	1,114	650	99,500	99,550	1,021	405	1,173	709
93,550	93,600	905	289	1,057	593	96,550	96,600	964	347	1,115	651	99,550	99,600	1,022	406	1,174	710
93,600	93,650	906	290	1,058	594	96,600	96,650	965	348	1,116	652	99,600	99,650	1,023	407	1,175	711
93,650	93,700	907	291	1,059	595	96,650	96,700	966	349	1,117	653	99,650	99,700	1,024	408	1,176	712
93,700	93,750	908	292	1,060	596	96,700	96,750	967	350	1,118	654	99,700	99,750	1,025	409	1,177	713
93,750	93,800	909	293	1,061	597	96,750	96,800	968	351	1,119	655	99,750	99,800	1,026	410	1,178	714
93,800	93,850	910	293	1,062	598	96,800	96,850	969	352	1,120	656	99,800	99,850	1,027	410	1,179	715
93,850	93,900	911	294	1,063	599	96,850	96,900	970	353	1,121	657	99,850	99,900	1,028	411	1,180	716
93,900	93,950	912	295	1,064	600	96,900	96,950	971	354	1,122	658	99,900	99,950	1,029	412	1,181	717
93,950	94,000	913	296	1,065	601	96,950	97,000	972	355	1,123	659	99,950	100,000	1,030	413	1,182	718
94,000						97,000											
94,000	94,050	914	297	1,066	602	97,000	97,050	973	356	1,124	660	<div style="border: 2px solid black; padding: 10px; width: fit-content; margin: auto;"> <p>If \$100,000 or over — use the Tax Rate Schedules on page 27</p> </div>					
94,050	94,100	915	298	1,067	603	97,050	97,100	974	357	1,125	661						
94,100	94,150	916	299	1,068	604	97,100	97,150	975	358	1,126	662						
94,150	94,200	917	300	1,069	605	97,150	97,200	975	359	1,127	663						
94,200	94,250	918	301	1,070	605	97,200	97,250	976	360	1,128	664						
94,250	94,300	919	302	1,071	606	97,250	97,300	977	361	1,129	665						
94,300	94,350	920	303	1,072	607	97,300	97,350	978	362	1,130	666						
94,350	94,400	921	304	1,073	608	97,350	97,400	979	363	1,131	667						
94,400	94,450	922	305	1,073	609	97,400	97,450	980	364	1,132	668						
94,450	94,500	923	306	1,074	610	97,450	97,500	981	365	1,133	669						
94,500	94,550	924	307	1,075	611	97,500	97,550	982	366	1,134	670						
94,550	94,600	925	308	1,076	612	97,550	97,600	983	367	1,135	671						
94,600	94,650	926	309	1,077	613	97,600	97,650	984	368	1,136	672						
94,650	94,700	927	310	1,078	614	97,650	97,700	985	369	1,137	673						
94,700	94,750	928	311	1,079	615	97,700	97,750	986	370	1,138	674						
94,750	94,800	929	312	1,080	616	97,750	97,800	987	371	1,139	675						
94,800	94,850	930	313	1,081	617	97,800	97,850	988	371	1,140	676						
94,850	94,900	931	314	1,082	618	97,850	97,900	989	372	1,141	677						
94,900	94,950	932	315	1,083	619	97,900	97,950	990	373	1,142	678						
94,950	95,000	933	316	1,084	620	97,950	98,000	991	374	1,143	679						

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

2024 Tax Rate Schedules

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

Single

If North Dakota taxable income is:

Your tax is equal to:

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

Married filing jointly and Qualifying surviving spouse

If North Dakota taxable income is:

Your tax is equal to:

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

Married filing separately

If North Dakota taxable income is:

Your tax is equal to:

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

Head of household

If North Dakota taxable income is:

Your tax is equal to:

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

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

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

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

Leave documents loose in envelope; do not staple them.

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

- | | |
|--|--|
| 1. Form ND-1 | 8. All Form W-2s, and any 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 |

Leave documents loose in envelope; do not staple them.

Mail to:

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

Two main reasons returns are sent back to taxpayers—

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

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

Before sealing the envelope, have you done the following:

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

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

IRS internet (online) services

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

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

IRS telephone assistance

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

IRS tax service

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

Bismarck

4503 N. Coleman Street
Suite 101

Fargo

Federal Building
657 2nd Avenue N.

Grand Forks

Federal Building
102 N. 4th Street

Minot

Federal Building
Suite 101
100 1st Street SW

Do you need any forms?

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

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

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

Complete and mail to:

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

Name _____

Address _____

City _____

State _____

ZIP code _____

Need assistance?

Website—tax.nd.gov

Email—Send your questions to
individualtax@nd.gov

Call

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

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

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

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

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

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

Mail

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

Fax—Fax us at **1-701-328-1942**

Walk-in or appointment service

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

Check refund status

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

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

Request copy of return

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

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

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