



NORTH DAKOTA 2015 INDIVIDUAL INCOME TAX

RYAN RAUSCHENBERGER, TAX COMMISSIONER



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Dear Taxpayer,

There is no doubt that North Dakota continues to have one of the fastest growing economies in the nation. In 2014:

- Forbes ranked North Dakota as the second best state for business
- The Bureau of Economic Analysis ranked North Dakota #1 in Economic Growth in 2014
- North Dakota ranked #4 in the nation in personal income growth
- North Dakota continues to rank among states with the lowest unemployment rate:
 - Every month in 2014, North Dakota ranked #1 in the nation for the lowest unemployment rate
 - Every month in 2015, North Dakota ranked either #1 or #2 in the nation for the lowest unemployment rate

Just like our economy, the number of individual taxpayers using e-file is also growing. In 2015, just over 424,000 (or nearly 86 percent) of North Dakota's individual income taxpayers filed their income tax return electronically. With all of the e-file options available, there is one that should fit your needs. Before you choose an e-file service, check out our online interactive tool. It will help you sort through the various e-file services to find one that is the best fit for you, and you will learn if you are eligible to e-file your return for free. See page 1 of this booklet for a summary of those options.

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

Please contact our office if you have any questions or need assistance preparing your North Dakota income tax return. You will find contact information on the back of this booklet.

Thank you,

Ryan Rauschenberger,
Tax Commissioner

FORM ND-EZ FORM ND-1

Visit www.nd.gov/tax for forms and to learn about North Dakota's taxes.



This booklet contains the following forms—

● Form ND-EZ

● Form ND-1

● Schedule ND-1NR

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Taxpayer Bill of Rights

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

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

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

Most city and county local tax ordinances contain a local sales tax maximum, which varies among the local tax jurisdictions. If you pay local sales tax in excess of the jurisdiction's maximum amount, you may apply to the Office of State Tax Commissioner to obtain a refund of the excess local sales tax paid. For example, if you purchase \$4,000 of furniture in a city having a 1% sales tax and a local sales tax maximum of \$25, the retailer will collect \$200 in state sales tax (\$4,000 x 5%) and \$40 in local sales tax (\$4,000 x 1%) at the time of purchase. You may apply to the Office of State Tax Commissioner to obtain a refund of \$15, which is the excess of the \$40 local sales tax paid over the \$25 local sales tax maximum. You can obtain the application form, **Claim For Refund - Local Sales and Use Tax Paid Beyond Maximum Tax**, from our website at www.nd.gov/tax, or you may call us at 701.328.1246 or e-mail us at salestax@nd.gov.

Do you owe use tax?

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

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

If you owe use tax to North Dakota, you must file a North Dakota use tax return using the **One Time Remittance Form**. You can obtain it from our website at www.nd.gov/tax, or you may call us at **701.328.1246**.

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

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

1. Go to our website at— www.nd.gov/tax
2. Click on: "For Individuals" then click on
 or 
3. Click on the [interactive tool](#) link.

Do it yourself

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

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

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

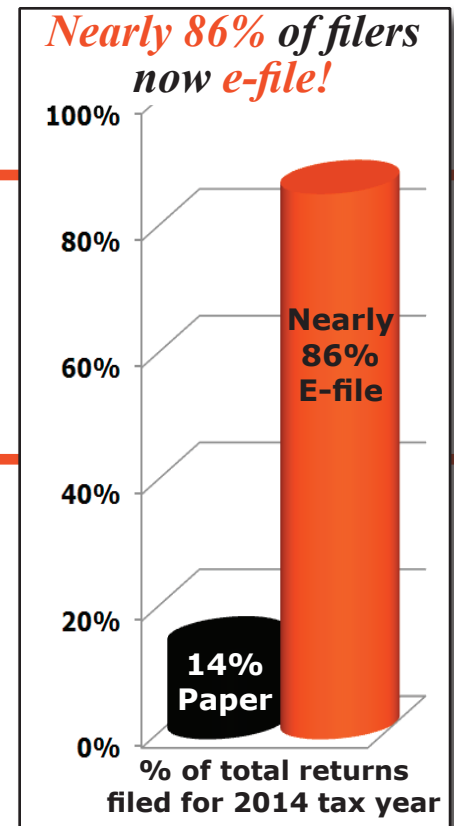
If eligible, you may be able to e-file for **free or at a reduced cost**. Use the interactive tool on our website to determine if you qualify. Whichever method you choose, the program will walk you step-by-step through the preparation of your return.

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

Or have a tax expert help you

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

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



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

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

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



Changes affecting you and your income tax

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

2015 legislative changes

Income tax rates

For tax years 2015 and after, the income tax rates for individuals were reduced by approximately 10 percent. The new tax rates—ranging from 1.10% to 2.90%—are reflected in the tax table and tax rate schedules contained in this booklet.

Housing incentive fund credit

The income tax credit allowed for making a contribution to the North Dakota Housing Incentive Fund was extended to the 2015 and 2016 tax years. The credit equals the amount contributed to the fund. Upon receipt of a qualifying contribution from a taxpayer, the North Dakota Housing Finance Agency issues a tax credit certificate to the taxpayer, which the taxpayer must attach to the North Dakota income tax return to substantiate the credit. For more information, see the instructions to the 2015 Schedule ND-1TC, line 18.

Private school credit from a passthrough entity

For tax years 2015 and after, a passthrough entity, such as a partnership or S corporation, is allowed an income tax credit equal to 50 percent of charitable contributions made to a nonprofit, private institution of primary, secondary, or higher education in North Dakota. A separate credit is allowed for contributing to each type of school—primary, secondary, or higher education. The passthrough entity must pass the credit through to its owners based on their respective interests in the entity.

An individual who owns an interest in a passthrough entity that qualifies for any of the three contribution credits is allowed to claim his or her share of the credit(s) received from the passthrough entity, as reported on the North Dakota

Schedule K-1 received from the passthrough entity. For each type of credit received from a passthrough entity, the amount that an individual owner may claim is limited to the lesser of the following:

- The amount of the credit received from the passthrough entity.
- 20 percent of the individual's income tax (before credits) for the tax year.
- \$2,500

The amount of the credit in excess of the above limitation is not allowed in any tax year. An individual claims the credits on Schedule ND-1TC, which has been revised to include the three new credits—see lines 20 through 22 of the 2015 Schedule ND-1TC.

Note: The credits are not allowed to an individual for making a direct contribution to a qualifying school.

Income tax withholding from oil and gas royalty income

Generally, remitters of oil and gas royalty payments must withhold North Dakota income tax from payments made to nonresident individuals with a nonworking interest in the production. Starting with payments made on or after January 1, 2016, the law governing the withholding of income tax from oil and gas royalty payments was revised as follows:

- The amount of income tax to withhold must be calculated on the gross proceeds instead of the net proceeds.
- The rate of withholding equals the highest marginal individual income tax rate reduced by 0.75%.

Note: The highest marginal income tax rate for individuals was reduced to 2.90% for tax years 2015 and after. Accordingly, for oil and gas royalty payments made on or after January 1, 2016, the withholding rate will be 2.15% (2.90% - 0.75%).

Reminder to nonresident individual royalty recipients. Whether or not any North Dakota income tax is withheld from a nonresident individual's oil and gas royalty payments, the individual is required to file a North Dakota income tax return to report the income. If North Dakota income tax is withheld, the amount withheld must be claimed on the return to receive credit for it. Only North Dakota income tax withheld from the royalty payments may be claimed on the return. Other types of taxes withheld from royalty payments, such as oil or gas extraction and production taxes, may not be claimed on the return. A copy of Federal Form 1099-MISC must be attached to the North Dakota return to support the income tax withholding claimed on the return. If the North Dakota return is electronically filed, a copy of the Form 1099-MISC does not have to be provided; however, the information from the Form 1099-MISC must be provided as part of the electronic filing process.

Automation tax credit

The law governing the income tax credit allowed to an eligible business for purchasing machinery and equipment to automate a manufacturing process in North Dakota was revised as follows:

- The availability of the credit was extended to the 2016 and 2017 tax years.
- A purchase includes the acquisition of qualifying machinery and equipment by means of a capital lease.
- The maximum amount of credits allowed for all qualifying purchases by all taxpayers was reduced to \$500,000 for each of the calendar years 2016 and 2017. *(The maximum amount for the 2015 calendar year is \$2 million.)*
- If any credits allowed for a calendar year go unclaimed, the amount of the unclaimed credits are rolled over and added to the following calendar year's

Changes affecting you and your income tax (continued)

maximum credit amount. *(The last year to which unclaimed credits may be rolled over to is the 2017 calendar year.)*

- If the total credits attributable to qualifying purchases during a calendar year exceed the maximum amount of credits allowed for the calendar year, the maximum amount of credits allowed must be prorated among the qualifying taxpayers.

For more information, see the instructions to the 2015 Schedule ND-ITC, line 19.

Qualified endowment income tax credit

The law governing the income tax credit for contributing to an endowment fund was revised to expand the definition of a qualified endowment fund to include one held by an organization that meets all of the following conditions:

- It is a tax-exempt charitable organization under federal income tax law.
- It is incorporated or established outside North Dakota and does not have a physical location in North Dakota.
- Its purpose is to support a hospital, nursing home, medical facility, or a facility providing any combination of these services that is physically located outside North Dakota but within 5 miles of a North Dakota city with a population of 5,000 or more that does not have a hospital.

For more information, see the 2015 Schedule ND-1QEC, which has been revised to incorporate this change. An additional column was added to line 1 of Schedule ND-1QEC to indicate if a contribution was made to an endowment fund held by a qualifying organization located in a state bordering North Dakota.

Other items to note

Credit for income tax paid to another state

As a result of the U.S. Supreme Court decision in *Maryland v. Wynne* issued on May 18, 2015, North Dakota's income tax credit for paying income tax to another state is expanded to include income tax paid to a local jurisdiction in another state. For this purpose, "state" means any of the other 49 U.S. states, the District of Columbia, and a U.S. territory. The treatment of income tax paid to a foreign country and its local jurisdictions is not altered by the *Wynne* decision, and therefore the credit is not allowed for income tax paid to a foreign country or its local jurisdictions. For more information, see the 2015 Schedule ND-1CR and its instructions.

Amended returns for tax years prior to 2015. If income tax was paid to a local jurisdiction in another state for a prior tax year and the time period in which to file a claim for refund for that tax year has not expired, an amended North Dakota income tax return may be filed to claim a refund of any overpaid income tax. The refund claim must be filed within three years from the due date of the original return or within three years from the date the original return was filed, whichever date is later. Include the income tax paid to a local jurisdiction on the same Schedule ND-1CR used for the other state in which the local jurisdiction is located. A copy of the income tax return filed with the local jurisdiction (or state, in some cases) must be attached to the amended North Dakota return.

Marriage penalty income tax credit for joint filers

The maximum amount of the marriage penalty credit for the 2015 tax year decreased from \$200 to \$185. This decrease is attributable to the reduction in the individual income tax rates for the 2015 tax year. The marriage penalty credit worksheet in the instructions to

the 2015 Form ND-1 has been revised to incorporate this and other annual changes to the calculation of the credit.

Filing by individuals in a same-sex marriage

As a result of the U.S. Supreme Court decision in *Obergefell et al. v. Hodges* issued on June 26, 2015, same-sex marriages are recognized for North Dakota income tax purposes. Individuals in same-sex marriages who file their federal income tax return using the filing status "married filing jointly" or "married filing separately" must use the same filing status when filing their North Dakota tax return.

Amended returns for tax years before 2015. Individuals in same-sex marriages that are recognized for federal income tax purposes may, but are not required to, file amended North Dakota income tax returns for prior tax years to change their filing status to "married filing jointly" or "married filing separately," whichever status was used on their federal income tax return. To claim a refund of overpaid income tax for a prior tax year, an amended North Dakota income tax return must be filed within three years from the due date of the original return or within three years from the date the original return was filed, whichever date is later.

Geothermal energy device tax credit

The geothermal energy device income tax credit allowed to individuals expired on December 31, 2014, and is not allowed for a device installed on or after January 1, 2015. Even though the tax credit is no longer available for new installations after 2014, individuals who installed a qualifying geothermal energy device on or after January 1, 2009, and before January 1, 2015, are allowed to claim the credit for that installation over its entire 5-year credit period and are allowed to claim any unused tax credit carryover(s) resulting from that installation. For more information, see the instructions to the 2015 Schedule ND-ITC, line 14.

General information for all filers

- See the box below for the steps in completing the North Dakota income tax return.
- This booklet contains Form ND-EZ and Form ND-1. See “Which form to use” on page 6 to find out which one fits your filing needs.

Steps to completing your return

Step Action

- | | | | |
|--------------------------|----------|---|-----------------------|
| <input type="checkbox"/> | 1 | Determine if you have to file a return..... | see page 4 |
| <input type="checkbox"/> | 2 | Complete your federal return | see page 7 |
| <input type="checkbox"/> | 3 | Determine which form to use | see page 6 |
| | | <i>Have you considered e-filing your return?.....</i> | <i>see page 1</i> |
| <input type="checkbox"/> | 4 | Go to the applicable instructions— | |
| | | If using Form ND-EZ | see page 9 |
| | | If using Form ND-1 | see page 11 |
| <input type="checkbox"/> | 5 | Assemble your completed return | see inside back cover |
| <input type="checkbox"/> | 6 | Read “ Before you file ” | see page 10 or 16 |
| <input type="checkbox"/> | 7 | File your return on or before April 15, 2016— | |
| | | Where to file..... | see page 7 |
| | | Need an extension? | see page 7 |

Who must file a return

Full-year resident

If you were a full-year resident of North Dakota for the 2015 tax year and you are required to file a 2015 federal individual income tax return, you must file a 2015 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.

Residents in U.S. armed forces—If you were a full-year resident of North Dakota serving in the U.S. armed forces during the 2015 tax year and you are required to file a 2015 federal individual income tax return, you must file a 2015 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2015.

Civilian spouse of U.S. armed forces member—If you are a civilian spouse of a U.S. armed forces servicemember, you are subject to North Dakota income tax and must file a 2015 North Dakota individual income tax return if (1) you were a full-year resident of North Dakota for the 2015 tax year and (2) you are required to file a 2015 federal individual income tax return. This applies regardless of your military spouse’s state of residence, where you resided, or the source of your income.

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2015 tax year, you must file a 2015 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2015 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2015 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 page 4.

Nonresidents in U.S. armed forces—If you were a full-year nonresident of North Dakota serving in the U.S. armed forces during the 2015 tax year, you do not have to file a North Dakota income tax return unless (1) you have gross income from North Dakota sources other than your military compensation or (2) you are filing a joint federal income tax return with your spouse who is required to file a North Dakota income tax return.

Civilian spouse of U.S. armed forces member—If you are a civilian spouse of a U.S. armed forces servicemember, you are not subject to North Dakota income tax and do not have to file a 2015 North Dakota individual income tax return if (1) both you and your spouse were full-year nonresidents of North Dakota, (2) your military spouse’s permanent duty station was in North Dakota, (3) your only gross income from North Dakota sources was wages for work performed in North Dakota, and (4) you resided in North

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

Minnesota or Montana resident—If you were a full-year resident of Minnesota for the 2015 tax year, you do not have to file a 2015 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 2015 tax year, you do not have to file a 2015 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 2015 tax year, you must file a 2015 North Dakota individual income tax return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from taxation by a U.S. state, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to pay North Dakota income tax on gross income from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens*.

Part-year resident

If you were a part-year resident of North Dakota for the 2015 tax year, you must file a 2015 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2015 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.

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:

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.

- Unemployment compensation attributable to previous employment in North Dakota.

Exceptions

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

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

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

If any of the above criteria are not met, you may be subject to North Dakota income tax. For more information, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

Which form to use

This booklet contains Form ND-EZ and Form ND-1. If you are required to file a 2015 North Dakota individual income tax return, see the box on this page to determine which of these two forms to use.

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

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 2015?.....	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you have any North Dakota addition adjustments? (*Form ND-1, lines 2-4)	<input type="checkbox"/>	<input type="checkbox"/>
3. Do you have any North Dakota subtraction adjustments? (*Form ND-1, lines 7-16)	<input type="checkbox"/>	<input type="checkbox"/>
4. Are you claiming any North Dakota tax credits? (*Form ND-1, lines 21-23)	<input type="checkbox"/>	<input type="checkbox"/>
5. Did you pay, or were you required to pay, North Dakota estimated income tax for 2015, or did you apply an overpayment (refund) from your 2014 North Dakota return as an estimated payment for 2015?	<input type="checkbox"/>	<input type="checkbox"/>
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="checkbox"/>	<input type="checkbox"/>
7. Are you making an extension payment on Form ND-1EXT?	<input type="checkbox"/>	<input type="checkbox"/>

* The references show where to find more information.

1. Complete the applicable items at the top of Form ND-1, page 1 (through line C), as instructed.
2. Fill in the circle next to "MN/MT RECIPROcity" at the top of Form ND-1, page 1. Also enter "MN" or "MT", whichever applies, in the space under "State."
3. Leave line D and lines 1 through 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 NR-2, 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: revenue.mt.gov

When and where to file

If you are filing on a calendar year basis, you must file your 2015 North Dakota individual income tax return on or before April 15, 2016. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail it to:

Office of State Tax Commissioner
PO Box 5621
Bismarck, North Dakota 58506-5621

Extension of time to file

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

Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. This includes the automatic extension allowed for being outside the U.S. and Puerto Rico on April 15. You do not have to file a separate state extension form 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" on Form ND-EZ or Form ND-1, whichever applies.

North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply for a North Dakota extension by completing and filing Form 101. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of

your return. You will be notified whether your extension request is approved or rejected. If approved, fill in the circle next to "Extension" on Form ND-EZ or Form ND-1, whichever applies.

Extension interest

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

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. For more information, including payment options, obtain the 2015 Form ND-1EXT. Alternatively, you may submit a 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 2015 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 tax due or \$5.00, whichever is greater, must be paid.

If you do not file your return by its due date (or extended due date), a penalty equal to 5% of the tax due or \$5.00, whichever is greater, applies for the month the return was due, with an additional 5% of the tax due for each month (or fraction of a month) the return remains delinquent, not to exceed 25% of the tax due.

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

Federal income tax return

Certain information from your 2015 federal individual income tax return—Form 1040, 1040A, or 1040EZ—is needed to properly complete your 2015 North Dakota individual income tax return. Therefore, you must complete your federal return before you attempt to complete your North Dakota return.

In addition, you must attach a complete copy of your federal income tax return to your North Dakota return. A complete copy consists of Form 1040, 1040A, or 1040EZ, along with any supplemental forms and schedules. You do not have to include depreciation schedules or any other statements that you may have prepared as supporting documentation to your federal return.

Changing your return

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

If you paid too much tax because of an error in your return, you generally have three years after you file your original return to file an amended return to correct the error and claim a refund of the overpayment. There are other time periods that may apply, such as in the case of a net operating loss carryback,

an overstatement of tax of over 25%, or an IRS audit. For these and other time periods that may apply, see North Dakota Century Code § 57-38-40 or contact the Office of State Tax Commissioner.

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

Change to federal return

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

How to prepare an amended return

1. Obtain a blank North Dakota individual income tax return for the tax year affected by the changes. For tax years before 2009, use Form ND-1 or Form ND-2, whichever applies. For tax years after 2008, you must use Form ND-1.
2. Enter your name, current address, social security number, and other information required in the top portion of the return.
3. Fill in the circle next to “Amended return: General” or “Amended return: Federal NOL,” whichever applies, in the top right-hand corner of the return. See “Amended return” on page 11 for more information.
4. Complete the return through the net tax liability line.
5. Leave the line for income tax withholding blank unless you are claiming an additional amount not previously claimed.
6. On the “Total payments” line, enter the net tax liability shown on your original return or previously filed amended return. If the net tax liability has not been fully paid at the time the amended return is filed, only enter the amount of tax that has been paid.

7. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution to the wildlife or trees funds, nor the amount of an overpayment applied to the next year’s estimated tax.
8. Attach a statement explaining why you are changing your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

Estimated tax requirement (for 2016)

You must pay estimated North Dakota income tax for the 2016 tax year if *all* of the following conditions apply:

1. You are required to pay estimated federal income tax for 2016.
2. Your North Dakota net tax liability for 2015 is \$1,000 or more. (*If you are not required to file a North Dakota return for 2015, you do not have to pay estimated tax for 2016.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$1,000 in North Dakota income tax for 2016.
4. You expect your North Dakota income tax withholding for 2016 to be less than the smaller of the following:
 - (a) 90% of your 2016 North Dakota net tax liability. *Note: Substitute 66 2/3% if a qualified farmer—see instructions for 2016 Form ND-1ES.*
 - (b) 100% of your 2015 North Dakota net tax liability. If you moved into North Dakota during 2015 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 2016 tax year must be paid by April 15, June 15, and September 15, 2016, and January 15, 2017.

For more information, including payment options, obtain the 2016 Form ND-1ES.

How to file a return for a deceased taxpayer

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

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

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

2015 Form ND-EZ instructions

Before you begin . . .

- Are you eligible to use Form ND-EZ? See “Which form to use” on page 6 of this booklet.
- The instructions on pages 9 and 10 of this booklet apply to Form ND-EZ.
- Be sure to have a copy of your completed 2015 federal income tax return—Form 1040, 1040A, or 1040EZ—at hand. You will need information from it to complete Form ND-EZ.

Instructions for top of Form ND-EZ

Name and address

Enter your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse’s full name. If the taxpayer died during the 2015 tax year, fill in the circle for “Deceased” and enter the date of death next to the taxpayer’s name.

Social security numbers

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

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2015 Form 1040EZ, 1040A, or 1040.

Item B - School district code

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

Item C - Income source code

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

Source of income	Code number
Farming, ranching, or agricultural production	1
Retail, wholesale trade, and eating and drinking places	2

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

Extension

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

Instructions for lines 1-9 of Form ND-EZ

Line 1 - Federal taxable income

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

Line 3 - Withholding

Enter the North Dakota income tax withheld shown on a 2015 Form W-2, Form 1099, or North Dakota

Schedule K-1. Also enter North Dakota income tax withheld shown on a 2014 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 2015 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Line 5 - Voluntary contribution of overpayment

If you have an overpayment on line 4, you may make a voluntary contribution of part or all of it to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00 to the fund. A contribution will reduce your refund.

Line 6 - Direct deposit of refund

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

Routing number (Item a)—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. If depositing into a checking account, see the sample check on page 10 for where to find this number. If depositing into a savings account without a check writing feature, ask your financial institution for the correct routing number to use.

Sample check for direct deposit (line 6)

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

Account number (Item b)—Enter your account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, check your bank statement or ask your financial institution for the correct account number to use.

Please note:

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

Line 8 - Voluntary contribution

If you have a tax due on line 7, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00 to a fund. A contribution will increase your balance due.

Line 9 - Balance due

The balance due must be paid in full with your return. You may pay the balance due using a debit or credit card or electronic check. North Dakota contracts with a national electronic payment service to provide this option. A fee is charged for this service, none of which goes to the State of North Dakota. You will be informed about the fee during the transaction, at which point you may continue or cancel the transaction. For more information and to make an electronic payment, go to our website at www.nd.gov/tax.

If you choose to pay by check or money order, make it payable to “ND State Tax Commissioner,” and write the last four digits of your social security number and “2015 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.

Disclosure authorization

You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2015 return by checking the box to the right of the signature area on the return. This allows the Tax Department to ask questions and request missing information needed to process your return. It also allows your preparer

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

This authorization only applies to the individual whose printed name and signature appear in the preparer’s signature area (and not to any firm). It only applies to your 2015 return and automatically expires on the due date (including extensions) for filing the 2016 return. It also does not allow your preparer to receive your refund check, to bind you in any way, or to otherwise represent you before the Tax Department.

Before you file, did you—

- Sign your return?**
An unsigned return is incomplete and will be sent back to you.
- Include a copy of your federal return?**
Your return is incomplete without it and will be sent back to you.
- Write your social security number on return?** We use this number to identify your return.
- Check your math?**
This is one of the most common errors made.
- Include all Form W-2s?**
Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- Use the right address?**
Use the preprinted envelope or see page 7 for address.
- Use the correct postage?**
Avoid mailing problems and possible late filing charges by using the correct postage.

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

2015 Form ND-1 instructions

Before you begin . . .

- The instructions on pages 11 through 16 of this booklet apply to Form ND-1.
- Be sure to have a copy of your completed 2015 federal income tax return—Form 1040, 1040A, or 1040EZ—at hand. You will need information from it to complete Form ND-1.

Nonresident of North Dakota for part or all of the 2015 tax year

If you were a nonresident of North Dakota for part or all of the 2015 tax year, first complete Form ND-1 through line 19. Then complete Schedule ND-1NR (*in this booklet*) to calculate the amount of your tax. On Schedule ND-1NR, you will indicate whether you were a nonresident for part or all of the tax year by filling in your residency information at the top of the schedule.

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

Instructions for top of page 1 of Form ND-1

Fiscal year filer only

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

Name and address

Enter your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse's full name. If the taxpayer died during the 2015 tax year, fill in the circle for "Deceased" and enter the date of death next to the taxpayer's name.

Social security numbers

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

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2015 Form 1040EZ, 1040A, or 1040.

Item B - School district code

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

Item C - Income source code

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

Source of income	Code number
Farming, ranching, or agricultural production	1
Retail, wholesale trade, and eating and drinking places	2
Federal, state, county, or city government service	3
Public or private education.....	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere.....	5

Construction	6
Manufacturing.....	7
Transportation, communication, and public utilities	8
Exploration, development, and extraction of coal, oil, and natural gas.....	9
Banking, insurance, real estate, and other financial services.....	10
Military service.....	11
Retirement (Pensions, annuities, IRAs, etc.).....	12

Amended return

If you are filing this return to change a return you previously filed for the 2015 tax year, fill in the circle next to:

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

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

Extension

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

MN/MT reciprocity

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

Instructions for lines 1-37 of Form ND-1

Line 1 - Federal taxable income

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

Line 2 - Lump sum distribution

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

Line 3 - Loss from certain S corporations

Enter on this line the amount of a loss adjustment reported to you by an S corporation that elected to be taxed as a C corporation. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation*.

Line 4 - Contribution adjustment

If you are claiming a tax credit on Schedule ND-ITC, line 5 (planned gift credit), line 12 (endowment fund credit from passthrough entity), line 17 (endowment fund contribution credit), or line 18 (housing incentive fund credit), and the contribution on which the credit is based was deducted on your 2015 federal income tax return, you must increase your North Dakota taxable income by the amount that the contribution reduced your federal taxable income. This also applies if any part of a contribution that was the basis for one of these tax credits claimed in a previous tax year was carried over and deducted on your 2015 federal income tax return.

For the planned gift and endowment fund credits, enter the contribution on line 4a. For the housing incentive fund credit, enter the contribution on line 4b.

Line 7 - U.S. obligation interest

Enter the following on this line:

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

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

- U.S. savings bonds and Treasury bills and notes.
- Securities issued by:
 - Banks for cooperatives
 - Commodity Credit Corporation
 - Federal Deposit Insurance Corporation
 - Federal Farm Credit System
 - Federal Home Loan Banks
 - Federal Intermediate Credit Banks
 - Federal Land Banks
 - Federal Savings & Loan Insurance Corporations
 - Student Loan Marketing Association

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

Line 8 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may be able to exclude 40 percent of the gain from your North Dakota taxable income. ***If you were a full-year nonresident or a part-year resident of North Dakota for the year, only a net long-term capital gain reportable to North Dakota is eligible for the exclusion. A net long-term***

capital gain included in an amount entered on line 9, 11, or 16 of Form ND-1 is not eligible for the exclusion.

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

Line 9 - Native American's exempt income

If you are an enrolled member of a federally-recognized Indian tribe who lived on any Indian reservation in North Dakota for all of 2015, 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 2015, but you did not reside on an Indian reservation for part or all of 2015, do not enter income earned or received while living off the reservation.

Line 10 - U.S. Railroad Retirement Board benefits

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

Line 11 - Income from certain S corporations

Enter on this line the amount of an income adjustment reported to you by an S corporation that elected to be taxed as a C corporation. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation*.

Line 12 - National Guard or reserve member exclusion

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

Line 13 - Servicemember Civil Relief Act adjustment

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

Line 14 - College SAVE contribution deduction

If you made a contribution during the 2015 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 deduction of \$5,000 (\$10,000, if married filing jointly). You are allowed the deduction regardless of whether you or someone else owns the account. A rollover of funds from another I.R.C. Section 529 college savings plan into a North Dakota College SAVE account does not qualify.

Line 15 - Qualified dividend exclusion

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

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

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

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

Line 16 - Other subtractions

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

- Renaissance zone income exemption
- New or expanding business income exemption
- Human organ donor deduction
- Employee workforce recruitment exclusion

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

Line 20 - Calculation of tax

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

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

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2015, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Attach Schedule ND-1FA.**

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

Worksheet for calculating net long-term capital gain exclusion

(for line 8 of Form ND-1)

Capital gain distribution — If you reported capital gain distributions on Form 1040A, line 10, or on Form 1040, line 13 (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

1. Enter amount from 2015 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1** _____
2. Enter amount from 2015 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed **2** _____
3. Enter the smaller of line 1 or line 2..... **3** _____
 - If a **full-year resident**, enter the amount from line 3 on line 5 and go to line 6.
 - If a **full-year nonresident** or **part-year resident**, go to line 4.
4. Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:
 - a. North Dakota net short-term capital gain (loss) **4a** _____
 - b. North Dakota net long-term capital gain (loss) **4b** _____
 - c. Combine lines 4a and 4b. If zero or less, enter -0-..... **4c** _____
 - d. Enter the smaller of line 4b or line 4c **4d** _____
5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4d **5** _____
6. Portion of line 5 included in an amount entered on Form ND-1, line 9, 11, or 16 **6** _____
7. Subtract line 6 from line 5 **7** _____
8. Multiply line 7 by 40% (.40). Enter this amount on Form ND-1, line 8 **8** _____

Line 21 - Credit for income tax paid to another state

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

Line 22 - Marriage penalty credit

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

- You are married and filing a joint return with your spouse.
- Your joint North Dakota taxable income on line 19 of Form ND-1 is more than \$62,705;
- 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 \$35,555.

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

What’s included in qualified income?

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

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

Marriage Penalty Credit Worksheet

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

1.	Is your filing status Married filing jointly ?	
	<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
	<input type="checkbox"/> Yes. Enter your taxable income from Form ND-1, line 19 1	<input type="text"/>
2.	Is the amount on line 1 more than \$62,705 ?	
	<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
	<input type="checkbox"/> Yes. Go to line 3.	
3. a.	Enter your qualified income.....	3a <input type="text"/>
b.	Enter your spouse’s qualified income.....	3b <input type="text"/>
4.	Enter the smaller of line 3a or line 3b	4 <input type="text"/>
5.	Is the amount on line 4 more than \$35,555 ?	
	<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
	<input type="checkbox"/> Yes. Go to line 6	5 10,300.00
6.	Subtract line 5 from line 4	6 <input type="text"/>
7.	Calculate the tax on the amount on line 6 using the Single tax rate schedule on page 32	7 <input type="text"/>
8.	Subtract line 6 from line 1	8 <input type="text"/>
9.	Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 32	9 <input type="text"/>
10.	Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32	10 <input type="text"/>
11.	Add lines 7 and 9	11 <input type="text"/>
12.	Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit	12 <input type="text"/>
13.	Maximum credit	13 185.00
14.	Enter smaller of line 12 or line 13	14 <input type="text"/>
	▶ 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 18	15 <input type="text"/>
16.	Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22	16 <input type="text"/>

Line 23 - Other credits

For other credits that may apply to you, see the 2015 Schedule ND-1TC and its instructions.

Enter on this line the total credits from Schedule ND-1TC, line 23. **Attach Schedule ND-1TC.**

Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2015 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2014 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 2015 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. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Line 27 - Estimated tax payment

If you made an advance payment of your North Dakota income tax using Form ND-1ES or Form ND-1EXT, you paid estimated income tax to North Dakota. Enter any estimated income tax paid to North Dakota for the 2015 tax year on this line. If you overpaid your income tax on your 2014 North Dakota income tax return, and you elected to leave part or all of it on deposit to be applied as an estimated income tax payment for 2015, enter that amount on this line. **Do not enter on this line any North Dakota income tax withholding shown on a Form W-2, Form 1099, or North Dakota Schedule K-1. Income tax withholding must be entered on line 26.**

Line 30 - Application of overpayment to 2016

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2016 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

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

Sample check for direct deposit (line 32)

Mr. and Mrs. Taxpayer		9999
9999 Main Ave.		
Anytown, ND 99999		15-0000/0000
Pay to		
Order of _____	\$ _____	
		Dollars
Your Bank		
Anytown, ND USA 99999		
Memo _____		
: 123456789	12345678912345678	• 9999
Routing number (Line 32, Item a)	Account number (Line 32, Item b)	Do not include the check number as part of the account number.

Line 32 - Direct deposit of refund

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

Routing number (Item a)—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, ask your financial institution for the correct routing number to use.

Account number (Item b)—Enter your account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, check your bank statement or ask your financial institution for the correct account number to use.

Please note:

- Do not use the number shown on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Contact your bank or review your bank statement to see if your refund has been deposited.

- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, a paper check will be issued.
- Due to changes in the electronic banking rules, the Office of State Tax Commissioner will not allow a direct deposit to or through a foreign financial institution. In this case, a paper check will be issued.

Line 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. Enter the separate penalty and interest amounts, and the total of the two amounts, on the applicable lines.

Line 35 - Voluntary contribution

If you have a tax due on line 33, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00 to a fund. A contribution will increase your balance due.

Line 36 - Balance due

The balance due must be paid in full with your return. You may pay the balance due using a debit or credit card or electronic check. North Dakota contracts with a national electronic payment service to provide this option. A fee is charged for this service, none of which goes to the State of North Dakota. You will be informed about the fee during the transaction, at which point you may continue or cancel the transaction. For more information and to make an electronic payment, go to our website at www.nd.gov/tax.

If you choose to pay by check or money order, make it payable to “ND State Tax Commissioner,” and write the last four digits of your social security number and “2015 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 2015, 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 2015 Schedule ND-1UT.

Signatures

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

Disclosure authorization

You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2015 return by checking the box to the right of the signature area on the return. This allows the Tax Department to ask questions and request missing information needed to process your return. It also allows your preparer to respond to the questions and provide the requested information, to check on the status of your return’s processing, and to respond to notices that you received. *(Note: The Tax Department will only send notices directly to you.)*

This authorization only applies to the individual whose printed name and signature appear in the preparer’s signature area (and not to any firm). It only applies to your 2015 return and automatically expires on the due date (including extensions) for filing the 2016 return. It does not allow your preparer to receive your refund check, to bind you in any way, or to otherwise represent you before the Tax Department.

Before you file, did you—

- Sign your return?**
An unsigned return is incomplete and will be sent back to you.
- Include a copy of your federal return?**
Your return is incomplete without it and will be sent back to you.
- Write your social security number on return?** We use this number to identify your return.
- Check your math?**
This is one of the most common errors made.
- Include all Form W-2s?**
Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- Use the right address?**
Use the preprinted envelope or see page 7 for address.
- Use the correct postage?**
Avoid mailing problems and possible late filing charges by using the correct postage.

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

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





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

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



How You Can Help: Each of us has the ability to play an important role in the overall health and well-being of our forest resources by making a donation to the **Trees for North Dakota Trust Fund**. The "Community Family Forest" grant program, funded by private donations to the **Trees for North Dakota Trust Fund**, helps communities diversify their forest resources by planting a variety of trees adapted to North Dakota's climate. Our collective efforts can make incredible contributions to the quality of life in North Dakota for all who live and visit here. Please consider a donation today.



To contribute to the **Trees for North Dakota Trust Fund**, consult your tax preparer or enter a voluntary contribution on the 2015 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)

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

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

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

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 2015. 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 Town	ND	New Town 1	31-001
Amidon	ND	Central Elem. 32	44-032	Gwinner	ND	N Sargent 3	41-003	Newburg	ND	Newburg-United 54	05-054
Anamoose	ND	Anamoose 14	25-014	Hague	ND	Bakker 10	15-010	Northwood	ND	Northwood 129	18-129
Ashley	ND	Ashley 9	26-009	Halliday	ND	Halliday 19	13-019	Oakes	ND	Oakes 41	11-041
Beach	ND	Beach 3	17-003			Twin Buttes 37	13-037	Oberon	ND	Oberon 16	03-016
Belcourt	ND	Belcourt 7	40-007	Hankinson	ND	Hankinson 8	39-008	Page	ND	Page 80	09-080
Belfield	ND	Belfield 13	45-013	Harvey	ND	Harvey 38	52-038	Park River	ND	Park River Area 8	50-008
Berthold	ND	Lewis and Clark 161	51-161	Hatton	ND	Hatton Eielson 7	49-007	Parshall	ND	Parshall 3	31-003
Beulah	ND	Beulah 27	29-027	Hazelton	ND	Haz-Mof-Brad 6	15-006	Petersburg	ND	Dakota Prairie 1	32-001
Binford	ND	Midkota 7	20-007	Hazen	ND	Hazen 3	29-003	Pingree	ND	Pingree-Buchanan 10	47-010
Bismarck	ND	Bismarck 1	08-001	Hebron	ND	Hebron 13	30-013	Powers Lake	ND	Powers Lake 27	07-027
		Naughton 25	08-025	Hettinger	ND	Hettinger 13	01-013	Ray	ND	Nesson 2	53-002
		Apple Creek 39	08-039	Hillsboro	ND	Hillsboro 9	49-009	Richardton	ND	Richardton-Taylor 34	45-034
		Manning 45	08-045	Hope	ND	Hope 10	46-010	Robinson	ND	Robinson 14	22-014
Bottineau	ND	Bottineau 1	05-001	Hunter	ND	Northern Cass 97	09-097	Rolette	ND	Rolette 29	40-029
Bowbells	ND	Bowbells 14	07-014	Inkster	ND	Midway 128	18-128	Rolla	ND	Mt. Pleasant 4	40-004
Bowman	ND	Bowman Co 1	06-001	Jamestown	ND	Jamestown 1	47-001	Rugby	ND	Rugby 5	35-005
Buxton	ND	Central Valley 3	49-003	Kenmare	ND	Kenmare 28	51-028	Sawyer	ND	Sawyer 16	51-016
Cando	ND	North Star 10	48-010	Kensal	ND	Kensal 19	47-019	Scranton	ND	Scranton 33	06-033
Carrington	ND	Carrington 49	16-049	Killdeer	ND	Killdeer 16	13-016	Selfridge	ND	Selfridge 8	43-008
Carson	ND	Roosevelt 18	19-018	Kindred	ND	Kindred 2	09-002	Sidney	ND	Earl 18	27-018
Cartwright	ND	Horse Creek 32	27-032	Kulm	ND	Kulm 7	23-007	Solen	ND	Solen 3	43-003
Casselton	ND	Central Cass 17	09-017	Lakota	ND	Lakota 66	32-066	South Heart	ND	South Heart 9	45-009
Cavalier	ND	Cavalier 6	34-006	LaMoure	ND	LaMoure 8	23-008	St. Anthony	ND	Little Heart 4	30-004
Center	ND	Center-Stanton 1	33-001	Langdon	ND	Langdon Area 23	10-023	St. John	ND	St. John 3	40-003
Colfax	ND	Richland 44	39-044	Larimore	ND	Larimore 44	18-044	St. Thomas	ND	St. Thomas 43	34-043
Cooperstown	ND	Griggs County		Leeds	ND	Leeds 6	03-006	Stanley	ND	Stanley 2	31-002
		Central 18	20-018	Lidgerwood	ND	Lidgerwood 28	39-028	Starkweather	ND	Starkweather 44	36-044
Crosby	ND	Divide County 1	12-001	Lignite	ND	Burke Central 36	07-036	Steele	ND	Kidder Co. 1	22-001
Des Lacs	ND	United 7	51-007	Linton	ND	Linton 36	15-036	Sterling	ND	Sterling 35	08-035
Devils Lake	ND	Devils Lake 1	36-001	Lisbon	ND	Lisbon 19	37-019	Strasburg	ND	Strasburg 15	15-015
Dickinson	ND	Dickinson 1	45-001	Maddock	ND	Maddock 9	03-009	Surrey	ND	Surrey 41	51-041
Drake	ND	Drake 57	25-057	Mandan	ND	Mandan 1	30-001	Thompson	ND	Thompson 61	18-061
Drayton	ND	Drayton 19	34-019			Sweet Briar 17	30-017	Tioga	ND	Tioga 15	53-015
Dunseith	ND	Dunseith 1	40-001	Mandaree	ND	Mandaree 36	27-036	Tower City	ND	Maple Valley 4	09-004
Edgeley	ND	Edgeley 3	23-003	Manvel	ND	Manvel 125	18-125	Towner	ND	TGU 60	25-060
Edinburg	ND	Valley-Edinburg 118	34-118	Mapleton	ND	Mapleton 7	09-007	Trenton	ND	Eight Mile 6	53-006
Edmore	ND	Edmore 2	36-002	Marion	ND	Litchville-Marion 46	02-046	Turtle Lake	ND	Turtle Lake-	
Elgin	ND	Elgin-New Leipzig 49	19-049	Marmarth	ND	Marmarth 12	44-012			Mercer 72	28-072
Ellendale	ND	Ellendale 40	11-040	Max	ND	Max 50	28-050	Underwood	ND	Underwood 8	28-008
Emerado	ND	Emerado 127	18-127	Mayville	ND	May-Port CG 14	49-014	Valley City	ND	Valley City 2	02-002
Enderlin	ND	Enderlin Area 24	37-024	McClusky	ND	McClusky 19	42-019	Velva	ND	Velva 1	25-001
Fairmount	ND	Fairmount 18	39-018	Medina	ND	Medina 3	47-003	Wahpeton	ND	Wahpeton 37	39-037
Fairview	MT	Yellowstone 14	27-014	Medora	ND	Billings Co. 1	04-001	Walhalla	ND	North Border 100	34-100
Fargo	ND	Fargo 1	09-001	Menoken	ND	Menoken 33	08-033	Warwick	ND	Warwick 29	03-029
Fessenden	ND	Fessenden-Bowdon 25	52-025	Milnor	ND	Milnor 2	41-002	Washburn	ND	Washburn 4	28-004
Finley	ND	Finley-Sharon 19	46-019	Minnewaukan	ND	Minnewaukan 5	03-005	Watford City	ND	McKenzie Co 1	27-001
Flasher	ND	Flasher 39	30-039	Minot	ND	Minot 1	51-001	West Fargo	ND	West Fargo 6	09-006
Fordville	ND	Fordville-Lankin 5	50-005			Nedrose 4	51-004	Westhope	ND	Westhope 17	05-017
Forman	ND	Sargent Central 6	41-006			S Prairie 70	51-070	White Shield	ND	White Shield 85	28-085
Ft. Ransom	ND	Ft. Ransom 6	37-006			Air Force Base 160	51-160	Williston	ND	Williston 1	53-001
Ft. Totten	ND	Ft. Totten 30	03-030	Minto	ND	Minto 20	50-020			New 8	53-008
Ft. Yates	ND	Ft. Yates 4	43-004	Mohall	ND	Mohall-Lansford		Wilton	ND	Wilton 1	28-001
Gackle	ND	Gackle-Streeter 56	24-056			-Sherwood 1	38-001	Wimbledon	ND	Barnes County	
Garrison	ND	Garrison 51	28-051	Montpelier	ND	Montpelier 14	47-014			North 7	02-007
Glen Ullin	ND	Glen Ullin 48	30-048	Mott	ND	Mott-Regent 1	21-001	Wing	ND	Wing 28	08-028
Glenburn	ND	Glenburn 26	38-026	Munich	ND	Munich 19	10-019	Wishek	ND	Wishek 19	26-019
Golva	ND	Lone Tree 6	17-006	Napoleon	ND	Napoleon 2	24-002	Wolford	ND	Wolford 1	35-001
Goodrich	ND	Goodrich 16	42-016	New England	ND	New England 9	21-009	Wynndmere	ND	Wynndmere 42	39-042
Grafton	ND	Grafton 3	50-003	New Rockford	ND	New Rockford		Zealand	ND	Zealand 4	26-004
Grand Forks	ND	Grand Forks 1	18-001			-Sheyenne 2	14-002				
		Air Force Base 140	18-140	New Salem	ND	New Salem-					
						Almont 49	30-049				

2015 Tax Table

Example. Taxpayers are residents of North Dakota and are married filing jointly. Their North Dakota taxable income is \$49,935. Find "\$49,900 - \$49,950" in the ND taxable income column. On that line, read across to the amount shown under the "Married filing jointly" filing status column, which is \$549. This is their tax.

Part-year resident and full-year nonresident. If either or both spouses were part-year residents or full-year nonresidents of North Dakota, they enter the \$549 on Schedule ND-1NR, line 20, and complete the remainder of that schedule to calculate their tax.

Example

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
49,850	49,900	665	549	723	549
49,900	49,950	666	549	724	549
49,950	50,000	667	550	725	550

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

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

2015 Tax Table--Continued

If your ND taxable income is--		And your filing status is--				If your ND taxable income is--		And your filing status is--				If your ND taxable income is--		And your filing status is--																													
		Single	Married filing jointly*	Married filing separately	Head of household			Single	Married filing jointly*	Married filing separately	Head of household			Single	Married filing jointly*	Married filing separately	Head of household																										
At least	But less than	Your tax is--				At least	But less than	Your tax is--				At least	But less than	Your tax is--																													
5,000		8,000				11,000		5,000		5,050		55		55		55		55		8,000		8,050		88		88		88		88		11,000		11,050		121		121		121		121	
5,000	5,050	55	55	55	55	8,000	8,050	88	88	88	88	11,000	11,050	121	121	121	121	5,050	5,100	56	56	56	56	8,050	8,100	89	89	89	89	11,050	11,100	122	122	122	122								
5,100	5,150	56	56	56	56	8,100	8,150	89	89	89	89	11,100	11,150	122	122	122	122	5,150	5,200	57	57	57	57	8,150	8,200	90	90	90	90	11,150	11,200	123	123	123	123								
5,150	5,200	57	57	57	57	8,200	8,250	90	90	90	90	11,200	11,250	123	123	123	123	5,200	5,250	57	57	57	57	8,250	8,300	91	91	91	91	11,250	11,300	124	124	124	124								
5,200	5,250	57	57	57	57	8,300	8,350	92	92	92	92	11,300	11,350	125	125	125	125	5,250	5,300	58	58	58	58	8,350	8,400	92	92	92	92	11,350	11,400	125	125	125	125								
5,250	5,300	58	58	58	58	8,400	8,450	93	93	93	93	11,400	11,450	126	126	126	126	5,300	5,350	59	59	59	59	8,450	8,500	93	93	93	93	11,450	11,500	126	126	126	126								
5,300	5,350	59	59	59	59	8,500	8,550	94	94	94	94	11,500	11,550	127	127	127	127	5,350	5,400	59	59	59	59	8,550	8,600	94	94	94	94	11,550	11,600	127	127	127	127								
5,350	5,400	59	59	59	59	8,600	8,650	95	95	95	95	11,600	11,650	128	128	128	128	5,400	5,450	60	60	60	60	8,650	8,700	95	95	95	95	11,650	11,700	128	128	128	128								
5,400	5,450	60	60	60	60	8,700	8,750	96	96	96	96	11,700	11,750	129	129	129	129	5,450	5,500	60	60	60	60	8,750	8,800	96	96	96	96	11,750	11,800	129	129	129	129								
5,450	5,500	60	60	60	60	8,800	8,850	97	97	97	97	11,800	11,850	130	130	130	130	5,500	5,550	61	61	61	61	8,850	8,900	97	97	97	97	11,850	11,900	130	130	130	130								
5,500	5,550	61	61	61	61	8,900	8,950	98	98	98	98	11,900	11,950	131	131	131	131	5,550	5,600	61	61	61	61	8,950	9,000	98	98	98	98	11,950	12,000	131	131	131	131								
5,550	5,600	61	61	61	61	9,000	9,050	99	99	99	99	12,000	12,050	132	132	132	132	5,600	5,650	62	62	62	62	9,050	9,100	99	99	99	99	12,050	12,100	132	132	132	132								
5,600	5,650	62	62	62	62	9,100	9,150	100	100	100	100	12,100	12,150	133	133	133	133	5,650	5,700	62	62	62	62	9,150	9,200	100	100	100	100	12,150	12,200	133	133	133	133								
5,650	5,700	62	62	62	62	9,200	9,250	101	101	101	101	12,200	12,250	134	134	134	134	5,700	5,750	63	63	63	63	9,250	9,300	101	101	101	101	12,250	12,300	134	134	134	134								
5,700	5,750	63	63	63	63	9,300	9,350	102	102	102	102	12,300	12,350	135	135	135	135	5,750	5,800	64	64	64	64	9,350	9,400	102	102	102	102	12,350	12,400	135	135	135	135								
5,750	5,800	64	64	64	64	9,400	9,450	103	103	103	103	12,400	12,450	136	136	136	136	5,800	5,850	64	64	64	64	9,450	9,500	103	103	103	103	12,450	12,500	136	136	136	136								
5,800	5,850	64	64	64	64	9,500	9,550	104	104	104	104	12,500	12,550	137	137	137	137	5,850	5,900	65	65	65	65	9,550	9,600	104	104	104	104	12,550	12,600	137	137	137	137								
5,850	5,900	65	65	65	65	9,600	9,650	105	105	105	105	12,600	12,650	138	138	138	138	5,900	5,950	65	65	65	65	9,650	9,700	105	105	105	105	12,650	12,700	138	138	138	138								
5,900	5,950	65	65	65	65	9,700	9,750	106	106	106	106	12,700	12,750	139	139	139	139	5,950	6,000	66	66	66	66	9,750	9,800	106	106	106	106	12,750	12,800	139	139	139	139								
5,950	6,000	66	66	66	66	9,800	9,850	107	107	107	107	12,800	12,850	140	140	140	140	6,000	6,050	66	66	66	66	9,850	9,900	107	107	107	107	12,850	12,900	140	140	140	140								
6,000		9,000				12,000		6,000	6,050	66	66	66	66	9,000	9,050	99	99	99	99	6,050	6,100	67	67	67	67	9,050	9,100	100	100	100	100	12,000	12,050	132	132	132	132						
6,000	6,050	66	66	66	66	9,100	9,150	100	100	100	100	12,050	12,100	133	133	133	133	6,100	6,150	67	67	67	67	9,150	9,200	101	101	101	101	12,100	12,150	133	133	133	133								
6,050	6,100	67	67	67	67	9,200	9,250	101	101	101	101	12,150	12,200	134	134	134	134	6,150	6,200	68	68	68	68	9,250	9,300	102	102	102	102	12,200	12,250	134	134	134	134								
6,100	6,150	67	67	67	67	9,300	9,350	102	102	102	102	12,250	12,300	135	135	135	135	6,200	6,250	68	68	68	68	9,350	9,400	103	103	103	103	12,250	12,300	135	135	135	135								
6,150	6,200	68	68	68	68	9,400	9,450	103	103	103	103	12,300	12,350	136	136	136	136	6,250	6,300	69	69	69	69	9,450	9,500	104	104	104	104	12,300	12,350	136	136	136	136								
6,200	6,250	68	68	68	68	9,500	9,550	104	104	104	104	12,350	12,400	137	137	137	137	6,300	6,350	70	70	70	70	9,550	9,600	105	105	105	105	12,350	12,400	137	137	137	137								
6,250	6,300	69	69	69	69	9,600	9,650	105	105	105	105	12,400	12,450	138	138	138	138	6,350	6,400	70	70	70	70	9,650	9,700	106	106	106	106	12,400	12,450	138	138	138	138								
6,300	6,350	70	70	70	70	9,700	9,750	106	106	106	106	12,450	12,500	139	139	139	139	6,400	6,450	71	71	71	71	9,750	9,800	107	107	107	107	12,450	12,500	139	139	139	139								
6,350	6,400	70	70	70	70	9,800	9,850	107	107	107	107	12,500	12,550	140	140	140	140	6,450	6,500	71	71	71	71	9,850	9,900	108	108	108	108	12,500	12,550	140	140	140	140								
6,400	6,450	71	71	71	71	9,900	9,950	108	108	108	108	12,550	12,600	141	141	141	141	6,500	6,550	72	72	72	72	9,950	10,000	109	109	109	109	12,550	12,600	141	141	141	141								
6,450	6,500	71	71	71	71	10,000	10,050	109	109	109	109	12,600	12,650	142	142	142	142	6,550	6,600	72	72	72	72	10,050	10,100	110	110	110	110	12,600	12,650	142	142	142	142								
6,500	6,550	72	72	72	72	10,100	10,150	110	110	110	110	12,650	12,700	143	143	143	143	6,600	6,650	73	73	73	73	10,150	10,200	111	111	111	111	12,650	12,700	143	143	143	143								
6,550	6,600	72	72	72	72	10,200	10,250	111	111	111	111	12,700	12,750	144	144	144	144	6,650	6,700	73	73	73	73	10,250	10,300	112	112	112	112	12,700	12,750	144	144	144	144								
6,600	6,650	73	73	73	73	10,300	10,350	112	112	112	112	12,750	12,800	145	145	145	145	6,700	6,750	74	74	74	74	10,350	10,400	113	113	113	113	12,750	12,800	145	145	145	145								
6,650	6,700	73	73	73	73	10,400	10,450	113	113	11																																	

2015 Tax Table--Continued

If your ND taxable income is--		And your filing status is--				If your ND taxable income is--		And your filing status is--				If your ND taxable income is--		And your filing status is--			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of household
		Your tax is--						Your tax is--						Your tax is--			
14,000						17,000						20,000					
14,000	14,050	154	154	154	154	17,000	17,050	187	187	187	187	20,000	20,050	220	220	220	220
14,050	14,100	155	155	155	155	17,050	17,100	188	188	188	188	20,050	20,100	221	221	221	221
14,100	14,150	155	155	155	155	17,100	17,150	188	188	188	188	20,100	20,150	221	221	221	221
14,150	14,200	156	156	156	156	17,150	17,200	189	189	189	189	20,150	20,200	222	222	222	222
14,200	14,250	156	156	156	156	17,200	17,250	189	189	189	189	20,200	20,250	222	222	222	222
14,250	14,300	157	157	157	157	17,250	17,300	190	190	190	190	20,250	20,300	223	223	223	223
14,300	14,350	158	158	158	158	17,300	17,350	191	191	191	191	20,300	20,350	224	224	224	224
14,350	14,400	158	158	158	158	17,350	17,400	191	191	191	191	20,350	20,400	224	224	224	224
14,400	14,450	159	159	159	159	17,400	17,450	192	192	192	192	20,400	20,450	225	225	225	225
14,450	14,500	159	159	159	159	17,450	17,500	192	192	192	192	20,450	20,500	225	225	225	225
14,500	14,550	160	160	160	160	17,500	17,550	193	193	193	193	20,500	20,550	226	226	226	226
14,550	14,600	160	160	160	160	17,550	17,600	193	193	193	193	20,550	20,600	226	226	226	226
14,600	14,650	161	161	161	161	17,600	17,650	194	194	194	194	20,600	20,650	227	227	227	227
14,650	14,700	161	161	161	161	17,650	17,700	194	194	194	194	20,650	20,700	227	227	227	227
14,700	14,750	162	162	162	162	17,700	17,750	195	195	195	195	20,700	20,750	228	228	228	228
14,750	14,800	163	163	163	163	17,750	17,800	196	196	196	196	20,750	20,800	229	229	229	229
14,800	14,850	163	163	163	163	17,800	17,850	196	196	196	196	20,800	20,850	229	229	229	229
14,850	14,900	164	164	164	164	17,850	17,900	197	197	197	197	20,850	20,900	230	230	230	230
14,900	14,950	164	164	164	164	17,900	17,950	197	197	197	197	20,900	20,950	230	230	230	230
14,950	15,000	165	165	165	165	17,950	18,000	198	198	198	198	20,950	21,000	231	231	231	231
15,000						18,000						21,000					
15,000	15,050	165	165	165	165	18,000	18,050	198	198	198	198	21,000	21,050	231	231	231	231
15,050	15,100	166	166	166	166	18,050	18,100	199	199	199	199	21,050	21,100	232	232	232	232
15,100	15,150	166	166	166	166	18,100	18,150	199	199	199	199	21,100	21,150	232	232	232	232
15,150	15,200	167	167	167	167	18,150	18,200	200	200	200	200	21,150	21,200	233	233	233	233
15,200	15,250	167	167	167	167	18,200	18,250	200	200	200	200	21,200	21,250	233	233	233	233
15,250	15,300	168	168	168	168	18,250	18,300	201	201	201	201	21,250	21,300	234	234	234	234
15,300	15,350	169	169	169	169	18,300	18,350	202	202	202	202	21,300	21,350	235	235	235	235
15,350	15,400	169	169	169	169	18,350	18,400	202	202	202	202	21,350	21,400	235	235	235	235
15,400	15,450	170	170	170	170	18,400	18,450	203	203	203	203	21,400	21,450	236	236	236	236
15,450	15,500	170	170	170	170	18,450	18,500	203	203	203	203	21,450	21,500	236	236	236	236
15,500	15,550	171	171	171	171	18,500	18,550	204	204	204	204	21,500	21,550	237	237	237	237
15,550	15,600	171	171	171	171	18,550	18,600	204	204	204	204	21,550	21,600	237	237	237	237
15,600	15,650	172	172	172	172	18,600	18,650	205	205	205	205	21,600	21,650	238	238	238	238
15,650	15,700	172	172	172	172	18,650	18,700	205	205	205	205	21,650	21,700	238	238	238	238
15,700	15,750	173	173	173	173	18,700	18,750	206	206	206	206	21,700	21,750	239	239	239	239
15,750	15,800	174	174	174	174	18,750	18,800	207	207	207	207	21,750	21,800	240	240	240	240
15,800	15,850	174	174	174	174	18,800	18,850	207	207	207	207	21,800	21,850	240	240	240	240
15,850	15,900	175	175	175	175	18,850	18,900	208	208	208	208	21,850	21,900	241	241	241	241
15,900	15,950	175	175	175	175	18,900	18,950	208	208	208	208	21,900	21,950	241	241	241	241
15,950	16,000	176	176	176	176	18,950	19,000	209	209	209	209	21,950	22,000	242	242	242	242
16,000						19,000						22,000					
16,000	16,050	176	176	176	176	19,000	19,050	209	209	209	209	22,000	22,050	242	242	242	242
16,050	16,100	177	177	177	177	19,050	19,100	210	210	210	210	22,050	22,100	243	243	243	243
16,100	16,150	177	177	177	177	19,100	19,150	210	210	210	210	22,100	22,150	243	243	243	243
16,150	16,200	178	178	178	178	19,150	19,200	211	211	211	211	22,150	22,200	244	244	244	244
16,200	16,250	178	178	178	178	19,200	19,250	211	211	211	211	22,200	22,250	244	244	244	244
16,250	16,300	179	179	179	179	19,250	19,300	212	212	212	212	22,250	22,300	245	245	245	245
16,300	16,350	180	180	180	180	19,300	19,350	213	213	213	213	22,300	22,350	246	246	246	246
16,350	16,400	180	180	180	180	19,350	19,400	213	213	213	213	22,350	22,400	246	246	246	246
16,400	16,450	181	181	181	181	19,400	19,450	214	214	214	214	22,400	22,450	247	247	247	247
16,450	16,500	181	181	181	181	19,450	19,500	214	214	214	214	22,450	22,500	247	247	247	247
16,500	16,550	182	182	182	182	19,500	19,550	215	215	215	215	22,500	22,550	248	248	248	248
16,550	16,600	182	182	182	182	19,550	19,600	215	215	215	215	22,550	22,600	248	248	248	248
16,600	16,650	183	183	183	183	19,600	19,650	216	216	216	216	22,600	22,650	249	249	249	249
16,650	16,700	183	183	183	183	19,650	19,700	216	216	216	216	22,650	22,700	249	249	249	249
16,700	16,750	184	184	184	184	19,700	19,750	217	217	217	217	22,700	22,750	250	250	250	250
16,750	16,800	185	185	185	185	19,750	19,800	218	218	218	218	22,750	22,800	251	251	251	251
16,800	16,850	185	185	185	185	19,800	19,850	218	218	218	218	22,800	22,850	251	251	251	251
16,850	16,900	186	186	186	186	19,850	19,900	219	219	219	219	22,850	22,900	252	252	252	252
16,900	16,950	186	186	186	186	19,900	19,950	219	219	219	219	22,900	22,950	252	252	252	252
16,950	17,000	187	187	187	187	19,950	20,000	220	220	220	220	22,950	23,000	253	253	253	253

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

2015 Tax Table--Continued

Table with columns for 'If your ND taxable income is--' and 'And your filing status is--' repeated three times. Rows list tax brackets from 41,000 to 50,000 with corresponding tax amounts for various filing statuses.

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

2015 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—			
		Single	Married filing jointly*	Married filing separately	Head of household			Single	Married filing jointly*	Married filing separately	Head of household
At least	But less than	Your tax is—				At least	But less than	Your tax is—			
95,000						98,000					
95,000	95,050	1,596	1,350	1,689	1,467	98,000	98,050	1,664	1,411	1,757	1,528
95,050	95,100	1,597	1,351	1,690	1,468	98,050	98,100	1,666	1,412	1,758	1,529
95,100	95,150	1,599	1,352	1,691	1,469	98,100	98,150	1,667	1,413	1,759	1,530
95,150	95,200	1,600	1,353	1,692	1,470	98,150	98,200	1,668	1,414	1,760	1,531
95,200	95,250	1,601	1,354	1,694	1,471	98,200	98,250	1,669	1,415	1,762	1,532
95,250	95,300	1,602	1,355	1,695	1,472	98,250	98,300	1,670	1,416	1,763	1,533
95,300	95,350	1,603	1,356	1,696	1,473	98,300	98,350	1,671	1,417	1,764	1,534
95,350	95,400	1,604	1,357	1,697	1,474	98,350	98,400	1,672	1,418	1,765	1,535
95,400	95,450	1,605	1,358	1,698	1,475	98,400	98,450	1,673	1,419	1,766	1,536
95,450	95,500	1,607	1,359	1,699	1,476	98,450	98,500	1,675	1,420	1,767	1,537
95,500	95,550	1,608	1,360	1,700	1,477	98,500	98,550	1,676	1,421	1,768	1,538
95,550	95,600	1,609	1,361	1,701	1,478	98,550	98,600	1,677	1,422	1,770	1,539
95,600	95,650	1,610	1,362	1,703	1,479	98,600	98,650	1,678	1,424	1,771	1,540
95,650	95,700	1,611	1,363	1,704	1,480	98,650	98,700	1,679	1,425	1,772	1,541
95,700	95,750	1,612	1,364	1,705	1,481	98,700	98,750	1,680	1,426	1,773	1,542
95,750	95,800	1,613	1,365	1,706	1,482	98,750	98,800	1,681	1,427	1,774	1,543
95,800	95,850	1,614	1,366	1,707	1,483	98,800	98,850	1,683	1,428	1,775	1,544
95,850	95,900	1,616	1,367	1,708	1,484	98,850	98,900	1,684	1,429	1,776	1,545
95,900	95,950	1,617	1,368	1,709	1,485	98,900	98,950	1,685	1,430	1,777	1,546
95,950	96,000	1,618	1,369	1,711	1,486	98,950	99,000	1,686	1,431	1,779	1,547
96,000						99,000					
96,000	96,050	1,619	1,370	1,712	1,487	99,000	99,050	1,687	1,432	1,780	1,548
96,050	96,100	1,620	1,371	1,713	1,488	99,050	99,100	1,688	1,433	1,781	1,549
96,100	96,150	1,621	1,373	1,714	1,489	99,100	99,150	1,689	1,434	1,782	1,550
96,150	96,200	1,622	1,374	1,715	1,490	99,150	99,200	1,691	1,435	1,783	1,551
96,200	96,250	1,624	1,375	1,716	1,491	99,200	99,250	1,692	1,436	1,784	1,552
96,250	96,300	1,625	1,376	1,717	1,492	99,250	99,300	1,693	1,437	1,785	1,553
96,300	96,350	1,626	1,377	1,718	1,493	99,300	99,350	1,694	1,438	1,787	1,554
96,350	96,400	1,627	1,378	1,720	1,494	99,350	99,400	1,695	1,439	1,788	1,555
96,400	96,450	1,628	1,379	1,721	1,495	99,400	99,450	1,696	1,440	1,789	1,556
96,450	96,500	1,629	1,380	1,722	1,496	99,450	99,500	1,697	1,441	1,790	1,557
96,500	96,550	1,630	1,381	1,723	1,497	99,500	99,550	1,698	1,442	1,791	1,558
96,550	96,600	1,631	1,382	1,724	1,498	99,550	99,600	1,700	1,443	1,792	1,559
96,600	96,650	1,633	1,383	1,725	1,499	99,600	99,650	1,701	1,444	1,793	1,560
96,650	96,700	1,634	1,384	1,726	1,500	99,650	99,700	1,702	1,445	1,795	1,561
96,700	96,750	1,635	1,385	1,728	1,501	99,700	99,750	1,703	1,446	1,796	1,563
96,750	96,800	1,636	1,386	1,729	1,502	99,750	99,800	1,704	1,447	1,797	1,564
96,800	96,850	1,637	1,387	1,730	1,503	99,800	99,850	1,705	1,448	1,798	1,565
96,850	96,900	1,638	1,388	1,731	1,504	99,850	99,900	1,706	1,449	1,799	1,566
96,900	96,950	1,639	1,389	1,732	1,505	99,900	99,950	1,708	1,450	1,800	1,567
96,950	97,000	1,641	1,390	1,733	1,506	99,950	100,000	1,709	1,451	1,801	1,568
97,000						<div style="border: 1px solid black; border-radius: 20px; padding: 20px; width: fit-content; margin: auto;"> <p>If \$100,000 or over — use the Tax Rate Schedules on page 32</p> </div>					
97,000	97,050	1,642	1,391	1,734	1,507						
97,050	97,100	1,643	1,392	1,736	1,508						
97,100	97,150	1,644	1,393	1,737	1,509						
97,150	97,200	1,645	1,394	1,738	1,510						
97,200	97,250	1,646	1,395	1,739	1,512						
97,250	97,300	1,647	1,396	1,740	1,513						
97,300	97,350	1,649	1,397	1,741	1,514						
97,350	97,400	1,650	1,398	1,742	1,515						
97,400	97,450	1,651	1,399	1,743	1,516						
97,450	97,500	1,652	1,400	1,745	1,517						
97,500	97,550	1,653	1,401	1,746	1,518						
97,550	97,600	1,654	1,402	1,747	1,519						
97,600	97,650	1,655	1,403	1,748	1,520						
97,650	97,700	1,656	1,404	1,749	1,521						
97,700	97,750	1,658	1,405	1,750	1,522						
97,750	97,800	1,659	1,406	1,751	1,523						
97,800	97,850	1,660	1,407	1,753	1,524						
97,850	97,900	1,661	1,408	1,754	1,525						
97,900	97,950	1,662	1,409	1,755	1,526						
97,950	98,000	1,663	1,410	1,756	1,527						

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

2015 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	\$ 37,450.....		1.10% of North Dakota taxable income
37,450	90,750.....	\$ 411.95	+ 2.04% of amount over \$ 37,450
90,750	189,300.....	1,499.27	+ 2.27% of amount over 90,750
189,300	411,500.....	3,736.36	+ 2.64% of amount over 189,300
411,500.....		9,602.44	+ 2.90% of amount over 411,500

Married filing jointly and Qualifying widow(er)

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 62,600.....		1.10% of North Dakota taxable income
62,600	151,200.....	\$ 688.60	+ 2.04% of amount over \$ 62,600
151,200	230,450.....	2,496.04	+ 2.27% of amount over 151,200
230,450	411,500.....	4,295.02	+ 2.64% of amount over 230,450
411,500.....		9,074.74	+ 2.90% of amount over 411,500

Married filing separately

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 31,300.....		1.10% of North Dakota taxable income
31,300	75,600.....	\$ 344.30	+ 2.04% of amount over \$ 31,300
75,600	115,225.....	1,248.02	+ 2.27% of amount over 75,600
115,225	205,750.....	2,147.51	+ 2.64% of amount over 115,225
205,750.....		4,537.37	+ 2.90% of amount over 205,750

Head of household

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 50,200.....		1.10% of North Dakota taxable income
50,200	129,600.....	\$ 552.20	+ 2.04% of amount over \$ 50,200
129,600	209,850.....	2,171.96	+ 2.27% of amount over 129,600
209,850	411,500.....	3,993.64	+ 2.64% of amount over 209,850
411,500.....		9,317.20	+ 2.90% of amount over 411,500

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

Use the enclosed preprinted envelope. Leave documents loose in envelope.

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

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

Use the enclosed preprinted envelope. Leave documents loose in envelope.

2 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 that envelope, have you done the following:

- Signed the return
- Enclosed copy of federal return
- Made a copy for your records
- Enclosed a check or money order payable to "ND State Tax Commissioner" if there's a balance due
- 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 **www.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 iTunes or Google Play to:
 - Check status of federal tax refund
 - Request transcript of tax return or account information
 - Find an IRS VITA or TCE volunteer help site
 - Get up-to-date IRS news
 - Subscribe to filing season updates or daily tax tips
 - Follow IRS on Twitter updates or daily tax tips
 - Watch helpful videos on YouTube
 - Sign up for email updates
 - Contact IRS.

IRS telephone assistance

- Status of federal income tax refund 1-800-829-1954
- Federal tax questions 1-800-829-1040
- TTY/TDD for speech or hearing impaired persons 1-800-829-4059
- Federal income tax forms and publications 1-800-829-3676
- Location of nearest VITA or TCE volunteer help site 1-800-906-9887
- Status of amended return 1-800-464-2050

IRS walk-in service

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

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

Fargo
Federal Building
Room 470
657 2nd Avenue N

Grand Forks (*open 9 a.m. - 4:30 p.m.; closed 11 a.m. - 12 noon*)
Federal Building
Room 137
102 N 4th Street

Minot (*closed 11 a.m. - 12 noon*)
Federal Building
Suite 101
100 1st Street SW

Do you need any forms?

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

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

- Form ND-1**, Individual income tax form (Long form)
- Form ND-EZ**, Individual income tax form (Short form)
- Schedule ND-1CR**, Credit for income tax paid to another state or local jurisdiction
- Schedule ND-1FA**, Calculation of tax under 3-year averaging method for elected farm income
- Schedule ND-1NR**, Tax calculation for nonresidents and part-year residents
- Schedule ND-1SA**, Statutory adjustments
- Schedule ND-1TC**, Tax credits
- Schedule ND-1FC**, Family member care tax credit
- Schedule ND-1PG**, Planned gift tax credit
- Schedule ND-1QEF**, Qualified endowment fund tax credit
- Schedule RZ**, Schedule for renaissance zone income exemption and tax credits
- Schedule ME**, Credit for wages paid to mobilized employee
- Form ND-1EXT**, Individual extension payment
- Schedule ND-1UT**, Calculation of interest on underpayment or late payment of estimated tax
- Form 101**, Extension of time to file a North Dakota tax return
- 2016 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: 2015 Forms Order
ND Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Do not use the envelope in this booklet.

Name

Address

City

State

ZIP code

Need assistance?

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

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

Phone

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

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

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

Form requests: **(701) 328-1243**

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

Mail—Mail your letter to:

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

Fax—Fax us at **1-701-328-1942**

Check the status of your refund

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

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

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

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

Request a copy of your return

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

You may also submit a written request (by mail or fax) containing the following:

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