



# North Dakota 2012 Individual Income Tax

Cory Fong, Tax Commissioner



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

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



## Form ND-EZ Form ND-1

Dear Taxpayer,

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

Just like our economy, the number of individual taxpayers using e-file is also growing. In 2012, over 320,000 (or about 80 percent) of North Dakota’s individual income taxpayers filed their income tax return electronically. There are a number of e-file options for you to consider – IRS E-file, Free File, as well as a number of other services available online or through VITA and TCE sites. With all of the e-file options available, there is one that will work for you. Before you choose an e-file service, we encourage you to consider using our online interactive tool. This tool will help you sort through the various options to find the one that is the best fit for you, and you will learn if you are eligible to e-file your return for free. See page 1 of this booklet for a summary of those options.

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

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

Sincerely,

Cory Fong,  
Tax Commissioner



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

Visit our web site for forms or to learn about North Dakota’s taxes:  
[www.nd.gov/tax](http://www.nd.gov/tax).



## This booklet contains the following forms—

● Form ND-EZ

● Form ND-1

● Schedule ND-1NR

## Contents

|   |   |
|---|---|
| Refund of local sales tax.....This page             | Instructions for Form ND-EZ ..... 9                 |
| Use tax requirement .....This page                  | Direct deposit of refund..... 9                     |
| Privacy Act information .....This page              | Credit card payment..... 10                         |
| Electronic filing and direct deposit options..... 1 | Before you file—tips for trouble-free filing.... 10 |
| Changes for 2012 ..... 2                            | Instructions for Form ND-1 ..... 11                 |
| General instructions for all filers                 | Direct deposit of refund..... 15                    |
| Steps to completing your return ..... 4             | Credit card payment..... 16                         |
| Who must file ..... 4                               | Before you file—tips for trouble-free filing.... 16 |
| Native Americans ..... 5                            | List of school district codes ..... 19              |
| Which form to use ..... 6                           | 2012 Tax Table..... 20                              |
| Reciprocity ..... 6                                 | Forms or assistance ..... Back cover                |
| When and where to file ..... 7                      | Check the status of your refund..... Back cover     |
| Extension of time to file ..... 7                   | Request a copy of your return                       |
| Penalty and interest..... 7                         | or other information..... Back cover                |
| Federal income tax return ..... 7                   |   |
| Changing your return..... 7                         |   |
| Estimated tax requirement (for 2013)..... 8         |   |
| How to file a return for a deceased taxpayer .. 8   |   |



### Taxpayer Bill of Rights

Obtain a copy of the North Dakota Taxpayer Bill of Rights from our web site at [www.nd.gov/tax](http://www.nd.gov/tax)

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

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

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

### ***Do you owe use tax?***

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

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

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

**Privacy Act information.** In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of an individual's social security number on the North Dakota income tax return and any required schedules is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual's social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking an individual's files with those of the Internal Revenue Service.

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

1. Go to our web site at— [www.nd.gov/tax](http://www.nd.gov/tax)
2. 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.*

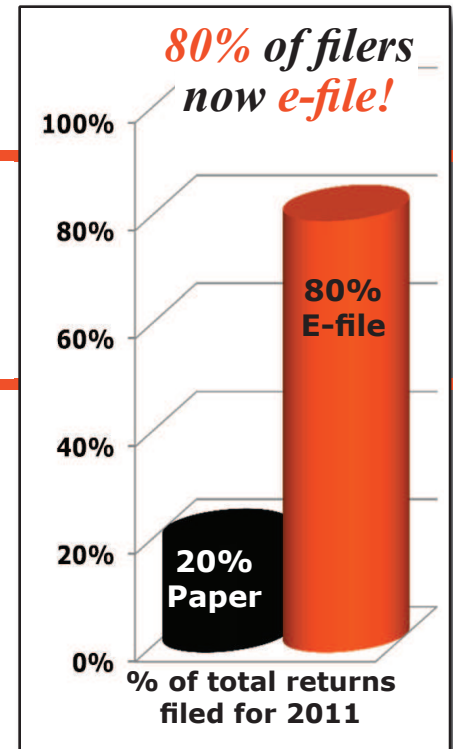
If eligible, you may be able to e-file for **free or at a reduced cost**. Use the interactive tool on our web site to determine if you qualify. Whichever method you choose, the program will walk you step-by-step through the preparation of your return.

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

## Or have a tax expert help you

Free tax preparation assistance and electronic filing is available to eligible filers at many **Volunteer Income Tax Assistance (VITA)** or **Tax Counseling for the Elderly (TCE)** site set up by the IRS. Go to [www.irs.gov](http://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

### Changes to instructions to note for 2012

#### Gross income from North Dakota sources

An individual who is a nonresident of North Dakota is required to file a North Dakota income tax return if the individual (1) is required to file a federal income tax return for the year and (2) derives any gross income from North Dakota sources during the year. On page 4 of this booklet, there is a box identifying what is included in gross income from North Dakota sources for a nonresident individual. The list was expanded to include unemployment compensation benefits that are based on prior employment services performed in North Dakota.

#### Long-term capital gain exclusion

The instructions to Form ND-1, line 8 (“Net long-term capital gain exclusion”), were revised to provide that the portion of a net long-term capital gain included in an entry on Form ND-1, line 9, 11, or 16, is not eligible for the 30 percent exclusion because it is already excluded from North Dakota taxable income. The worksheet for calculating the amount of the exclusion on page 13 of this booklet was revised to add additional lines for the purpose of removing from the calculation a long-term capital gain excluded elsewhere on the return.

#### Marriage penalty credit for joint filers

The maximum amount of the marriage penalty credit for eligible joint filers increased from \$234 to \$241 for the 2012 tax year. This is attributable to the increase in the income tax rate brackets for the 2012 tax year resulting from the indexing of the brackets for inflation. In addition, the calculation worksheet on page 14 of this booklet was changed as follows:

- The amount allowed as a deduction in calculating the taxable income of the spouse with the lower earned income was increased from \$9,500 to \$9,750.

- The joint North Dakota taxable income threshold and the earned income threshold of the spouse with the lower earned income were changed to \$59,175 and \$33,575, respectively.

#### Eligibility to use Form ND-EZ

On page 6 of this booklet there is a worksheet provided to assist individuals in determining if they should use Form ND-EZ or Form ND-1. In general, Form ND-EZ, which is an optional simplified form, may be used by North Dakota residents who do not have any special adjustments or tax credits, do not pay estimated income taxes, and do not have to make any special tax calculation. The worksheet was revised to clarify that an estimated income tax payment includes an overpayment (refund) that a taxpayer elected to leave on deposit with the Office of State Tax Commissioner to be applied to the following year’s tax liability.

### Income from oil, gas, and other mineral interests

An individual who is a nonresident of North Dakota is subject to North Dakota income tax on income derived from tangible property located in North Dakota. An ownership interest in oil, gas, or other mineral deposit in North Dakota constitutes a tangible property (real property) interest in North Dakota. Therefore, income that a nonresident individual receives from an oil, gas, and mineral lease contract is subject to North Dakota income tax. Such income includes:

- Rents, lease bonuses, advance royalties, and delay rentals received prior to production.
- Royalties received based on actual extraction of mineral deposits.
- Gains from the sale of mineral interests.
- Income from a working interest in the lease contract.

In the case of Minnesota and Montana residents, income from tangible property located in North Dakota may not be excluded from North Dakota income tax under the reciprocity agreements between North Dakota and those two states.

#### Tax withholding from royalty income

Oil and gas royalty interest owners receive a statement from oil companies detailing how the amount of their royalty check is calculated. Included in the statement is information about their share of various expenses, including applicable state taxes, that have been deducted in calculating the net amount payable to the mineral owner.

In North Dakota, natural gas is subject to a production tax, and oil is subject to both a production tax and an extraction tax. These taxes are generally referred to as severance taxes because they apply at the time oil and gas are “severed,” or removed, from the earth. These taxes are not income taxes and should not be claimed as income tax withholding on Form ND-EZ, line 3, or Form ND-1, line 28.

North Dakota tax law does not require income tax to be withheld from oil or gas royalty payments made to mineral interest owners. Therefore, on Federal Form 1099-MISC, which oil companies provide to mineral interest owners at the end of the year, there should not be an entry for North Dakota income tax withheld shown in the state tax boxes on the form.

### Tax-planning reminders for the 2013 tax year

#### Automation income tax credit

As a tax-planning reminder, a new income tax credit for purchasing new or used machinery and equipment for the purpose of automating a manufacturing process becomes available starting with the 2013 tax year. The credit will be allowed to a primary sector business, which is a business certified by the North

## Changes affecting you and your income tax (continued)

Dakota Commerce Department as one using knowledge or labor to add value to a product, process, or service that results in the creation of new wealth in North Dakota.

The credit is equal to 20 percent of the cost of the machinery and equipment approved by the Commerce Department. The credit must be claimed in the tax year in which the purchase occurs. The excess, if any, of the credit over the tax liability may be carried over and used on subsequent years' returns for up to five tax years.

The total credits allowed for all qualifying purchases by all taxpayers is limited to \$2 million per calendar year. The Commerce Department will account for this annual limit on a first-come, first-serve basis according to the date of purchase. While the annual limit is measured on a calendar-year basis, the taxpayer will claim an allowable credit in the taxpayer's tax year in which the purchase occurs.

If the taxpayer is a partnership or other passthrough entity, the credit is computed at the entity level and passed through to the entity's owners based on their respective ownership interests in the entity. The amount of the approved purchases may not be used as the basis for any other deduction or credit allowed under North Dakota income tax law. The Commerce Department must provide a statement to the Office of State Tax Commissioner identifying the taxpayer and listing the machinery and equipment items approved for the credit.

The credit will be available for the 2013 through 2015 tax years, after which it expires.

### Mobile workforce exclusion for nonresident individuals

As a general rule, compensation received by a nonresident individual for services performed in North Dakota is subject to North Dakota income tax. There are exceptions for U.S. armed forces servicemembers, certain interstate commerce employees, and Minnesota and Montana residents covered under the reciprocity agreements between North Dakota and the States of Minnesota and Montana.

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

- The individual is not a legal resident of North Dakota for the tax year.
- The individual has no other income from sources in North Dakota for the tax year in which the compensation is received.
- The individual is present in North Dakota to perform employment duties for less than twenty-one days during the tax year.
- The individual's state of legal residence either (1) does not impose an income tax or (2) provides a substantially similar exclusion.

"Compensation" means wages, salaries, tips, and other types of compensation that are subject to federal income tax withholding and reportable on federal Form W 2. In counting the number of days present in North Dakota, presence in North Dakota for any part of a day constitutes presence for that day unless the presence is solely for purposes of traveling through North Dakota.

The following individuals are not eligible for this new exclusion:

- Professional athlete or member of a professional athletic team.
- Professional entertainer.
- Person of prominence performing services on a per event basis.
- Person performing construction services that improve real property.
- Employee who is an officer of a business and had an annual compensation for the preceding year in excess of the threshold amount prescribed under the "key employee" rules for top-heavy employee benefit plans for federal income tax purposes.
- Employee who is not an officer of a business, is one of the fifty highest paid employees, and had an annual compensation for the preceding year in excess of the threshold amount prescribed under the "key employee" rules for top-heavy employee benefit plans for federal income tax purposes.

The provisions of this new exclusion do not affect the reciprocity agreements between North Dakota and the states of Minnesota and Montana, nor do they affect North Dakota's jurisdiction to impose any tax on any taxpayer. Except where the Office of State Tax Commissioner requires the filing of an informational return, a nonresident individual whose compensation is eligible for this new exclusion is not required to file a North Dakota income tax return for the tax year.

# General information for all filers

- A short and easy form, Form ND-EZ, is available to full-year residents who have no adjustments or tax credits, do not pay estimated tax, and do not use income averaging for farm income.
- This booklet contains both the 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"/> | <b>1</b> | Determine if you have to file a return.....           | see page 4            |
| <input type="checkbox"/> | <b>2</b> | Complete your federal return .....                    | see page 7            |
| <input type="checkbox"/> | <b>3</b> | 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"/> | <b>4</b> | Go to the applicable instructions—                    |                       |
|                          |          | If using Form ND-EZ .....                             | see page 9            |
|                          |          | If using Form ND-1 .....                              | see page 11           |
| <input type="checkbox"/> | <b>5</b> | Assemble your completed return .....                  | see inside back cover |
| <input type="checkbox"/> | <b>6</b> | Read “ <b>Before you file</b> ” .....                 | see page 10 or 16     |
| <input type="checkbox"/> | <b>7</b> | File your return on or before April 15, 2013—         |                       |
|                          |          | Where to file.....                                    | see page 7            |
|                          |          | Need an extension? .....                              | see page 7            |

on a permanent or indefinite basis. This 7-month rule does not apply if you were (1) a part-year resident of North Dakota, (2) a full-year nonresident serving in the U.S. armed forces, or (3) a full-year resident of Montana or Minnesota covered by reciprocity.

**Residents in U.S. armed forces**—If you were a resident of North Dakota serving in the U.S. armed forces in 2012 and you are required to file a 2012 federal individual income tax return, you must file a 2012 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2012.

**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 2012 North Dakota individual income tax return if (1) you were a full-year resident of North Dakota for the 2012 tax year and (2) you are required to file a 2012 federal individual income tax return. This applies regardless of your military spouse’s state of residence, where you resided, or the source of your income.

## Who must file a return

### Full-year resident

If you were a full-year resident of North Dakota for the 2012 tax year and you are required to file a 2012 federal individual income tax return, you must file a 2012 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota (including employment overseas) during the tax year, or you have other income from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year, or you meet the statutory 7-month rule—see **Statutory 7-month rule** on this page.

**Definition of resident**—In these instructions, the term “resident” refers to an individual who is a legal resident of

North Dakota. Legal residence (which is also called domicile) means the place that is your permanent home to which you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your legal residence. Legal residence is based on your intent and your actions.

**Statutory 7-month rule**—Even though you were not a resident of North Dakota for any part of the tax year—that is, you were a full-year nonresident—you must file as a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend in the aggregate more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained

### Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2012 tax year, you must file a 2012 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2012 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2012 tax year. (See the box on page 5 for what is included in gross income from North Dakota sources.)

You were a full-year nonresident if you were not a resident of North Dakota for any part of the tax year and if you do not meet the statutory 7-month rule—see **Statutory 7-month rule** on page 4.

#### **Nonresidents in U.S. armed forces—**

If you were a full-year nonresident of North Dakota serving in the U.S. armed forces in 2012, you do not have to file a North Dakota income tax return unless (1) you have gross income from North Dakota sources other than your military compensation or (2) you are married and filing a joint federal income tax return with your spouse who is required to file a North Dakota income tax return.

#### **Civilian spouse of U.S. armed forces member—**

If you are a civilian spouse of a U.S. armed forces servicemember, you are not subject to North Dakota income tax and do not have to file a 2012 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 2012 tax year, you do not have to file a 2012 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 2012 tax year, you do not have to file a 2012 North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See **Reciprocity** on page 6 for more information.

**Nonresident alien**—If you were a nonresident alien of the United States and you received gross income from North Dakota sources during 2012, you must file a 2012 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 2012 tax year, you must file a 2012 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2012 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)**

In the case of a nonresident, “gross income from North Dakota sources” includes the following:

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

- Unemployment compensation attributable to previous employment in North Dakota.

#### **Exceptions**

Gross income from North Dakota sources **does not** include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, or compensation for services that is eligible for exemption from state income tax under federal military and interstate commerce laws.

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

- 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 2012 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, a resident of North Dakota does not have to pay Minnesota or Montana income tax on compensation received for work performed in the other state, and a resident of Minnesota or Montana does not have to pay North Dakota income tax on compensation received for work performed in North Dakota.

### Minnesota and Montana residents

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

If you are a resident of Montana, wages you receive for work performed in North Dakota are not taxable by North Dakota.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them,

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

Use **Form ND-EZ** ...if **ALL** seven statements below are **TRUE**; or  
Use **Form ND-1** .....if **ANY** of the seven statements are **FALSE**.

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

|  | True                     | False                    |
|--|--------------------------|--------------------------|
| 1. You were a resident of North Dakota for <b>all</b> of 2012 .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. You do not have any North Dakota addition adjustments<br>(*Form ND-1, lines 2-4) .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. You do not have any North Dakota subtraction adjustments<br>(*Form ND-1, lines 7-16) .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. You are not claiming any North Dakota tax credits<br>(*Form ND-1, lines 21-25) .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. You did not pay, and were not required to pay, North Dakota<br>estimated income tax for 2012, and you did not apply an<br>overpayment (refund) from your 2011 North Dakota return as<br>an estimated payment for 2012 ..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. You are not going to use the 3-year income averaging method<br>for farm income (on Schedule ND-1FA) to calculate your tax.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. You are not making an extension payment on Form ND-1EXT.....  | <input type="checkbox"/> | <input type="checkbox"/> |

\* The references show where to find more information.

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:

1. Complete the applicable items at the top of Form ND-1, page 1 (through line C), as instructed.
2. Fill in the circle for "MN/MT RECIPROCITY" at the top of Form ND-1, page 1. Also enter "MN" or "MT", whichever applies, on the line next to the circle.
3. Leave line D and lines 1 through 27 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 28, 30, 31, and 34.
5. File Form ND-1 with a copy of your federal return and Form W-2s showing North Dakota income tax withholding.

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

### North Dakota residents

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

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with the applicable state to obtain a refund of the amount withheld. If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form NR-2, whichever applies. For assistance and forms, contact:

- Minnesota Revenue  
Mail Station 5510  
St. Paul, MN 55146-5510  
Phone: (651) 296-3781  
Web: [www.taxes.state.mn.us](http://www.taxes.state.mn.us)



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

---

## When and where to file

If you are filing on a calendar year basis, you must file your 2012 North Dakota individual income tax return on or before April 15, 2013. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

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

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

---

## Extension of time to file

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

---

### Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. This includes the automatic extension allowed for being outside the U.S. and Puerto Rico on April 15. You do not have to file a separate state extension form, nor do you have to notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota return. Fill in the circle next to "Extension" on Form ND-EZ or Form ND-1, whichever applies.

---

### North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply

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

---

### Extension interest

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

---

### Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. To do so, submit your check or money order along with a completed 2012 Form ND-1EXT on or before April 15, 2013. Alternatively, you may submit your payment along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that you are making a 2012 Form ND-1EXT payment.

If you prepay your tax using Form ND-1EXT, you must file Form ND-1 and claim the payment on page 2, line 29; you may not file Form ND-EZ.

---

## Penalty and interest

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

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

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

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

---

## Federal income tax return

Certain information from your 2012 federal individual income tax return—Form 1040, 1040A, or 1040EZ—is needed to properly complete your 2012 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 applicable circle next to “Amended” in the top right-hand corner of the return.
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 2013)

You must pay estimated North Dakota income tax for the 2013 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2013.
2. Your North Dakota net tax liability for 2012 is \$500 or more. (*If you are not required to file a North Dakota return for 2012, you do not have to pay estimated tax for 2013.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$500 in North Dakota income tax for 2013.
4. You expect your North Dakota income tax withholding for 2013 to be less than the smaller of the following:
  - (a) 90% of your 2013 North Dakota net tax liability. **Note:** *Substitute 66 2/3% if a qualified farmer—see instructions for 2013 Form ND-1ES*

- (b) 100% of your 2012 North Dakota net tax liability. If you moved into North Dakota during 2012 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 2013 tax year must be paid by April 15, June 15, and September 15, 2013, and January 15, 2014.

If you are required to pay estimated tax for 2013, obtain the 2013 Form ND-1ES, Estimated income tax—individuals.

### How to file a return for a deceased taxpayer

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

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

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

# 2012 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 2012 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 2012 tax year, fill in the circle for “Deceased” 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 2012 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 2012 Form W-2, Form 1099, or North Dakota

Schedule K-1. Also enter North Dakota income tax withheld shown on a 2011 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 2012 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

**Line 5 - Voluntary contribution of overpayment**

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

**Line 6 - Direct deposit of refund**

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

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

## Sample check for direct deposit (line 6)

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

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

### Please note:

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

### Line 8 - Voluntary contribution

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

### Line 9 - Balance due

The balance due must be paid in full with your return. Make your check or money order payable to the “ND State Tax Commissioner.”

#### Electronic payment options.

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

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

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

### Signatures

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

### Disclosure authorization

You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2012 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 2012 return and automatically expires on the due date (excluding extensions) for filing the 2013 return. It also does not allow your preparer to receive your refund check, to bind you in any way, or to otherwise represent you before the Tax Department.

## Before you file, did you—

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

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

# 2012 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 2012 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 2012 tax year

If you were a nonresident of North Dakota for part or all of the 2012 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 2012 tax year, fill in the circle for "Deceased" 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 2012 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 2012 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.

## Federal estimated tax requirement

If you were required to pay estimated federal income tax for any part of the 2012 tax year, you must fill in the circle next to "Yes." This applies whether or not you actually made the required payment. Otherwise, fill in the circle next to "No."

## MN/MT reciprocity

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

## Instructions for lines 1-39 of Form ND-1

### Line 1 - Federal taxable income

If your federal taxable income is a negative number (that is, it is less than zero mathematically), you are instructed to enter zero on your federal income tax return. 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 financial institution

Enter on this line the amount of a loss reported to you by a partnership, S corporation, or other passthrough entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Passthrough Entity Subject To North Dakota's financial institution tax*.

### 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 18 (credit for contribution to endowment fund), or line 19 (housing incentive fund credit), the amount of the contribution on which the tax credit is based must be added back to federal taxable income to the extent that you deducted it in calculating your federal taxable income. This adjustment also must be made if any part of a contribution that was the basis for one of these tax credits claimed in a previous tax year is carried over and deducted on your 2012 federal income tax return. In the case of the planned gift

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

### Line 7 - U.S. obligation interest

Enter the following on this line:

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

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

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

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

### Line 8 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may be able to exclude 30 percent of that 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 2012, 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 2012, but you did not reside on an Indian reservation for part or all of 2012, 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 financial institution

Enter on this line the amount of North Dakota income from a partnership, S corporation, or other passthrough entity subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Passthrough Entity Subject To North Dakota's financial institution tax*.

### 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 2012, do not make an entry on this line. **Attach a copy of the Form W-2 showing the military pay.**

**Line 14 - College SAVE contribution deduction**

If you made a contribution in 2012 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 30 percent of dividend income that meets *both* of the following:

- The dividends are “qualified dividends” for federal income tax purposes, which are dividends that 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 all of your “qualified dividends” from line 9b of Form 1040A or Form 1040 by 30 percent and enter the result.

**Full-year nonresident or part-year resident**— Multiply the portion of your “qualified dividends” from line 9b of Form 1040A or Form 1040 *that are reportable to North Dakota* by 30 percent and enter the result. *Note: Only include dividends that are reportable on Schedule ND-1NR, line 2, column B.*

**Line 16 - Other subtractions**

If you qualify for any of the following, obtain and complete Schedule ND-1SA:

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

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

**Line 20 - Calculation of tax**

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

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

**Farm income averaging** — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2012, 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 or a North Dakota angel fund 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 2012 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed ..... **1** \_\_\_\_\_
2. Enter amount from 2012 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 30% (.30). Enter this amount on Form ND-1, line 8 ..... **8** \_\_\_\_\_

**Line 21 - Credit for income tax paid to another state**

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

**Line 22 - Marriage penalty credit**

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

- You are married and filing a joint return with your spouse.
- Your joint taxable income on line 19 of Form ND-1 is more than \$59,175;
- 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 \$33,575.

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.

|              |   |                                |
|--------------|---|--------------------------------|
| <b>1.</b>    | Is your filing status <b>Married filing jointly</b> ?   |                                |
|              | <input type="checkbox"/> <b>No.</b> Stop; you do not qualify for the credit.  |                                |
|              | <input type="checkbox"/> <b>Yes.</b> Enter your taxable income from Form ND-1, line 19 ..... <b>1</b>                               | <input type="text"/>           |
| <b>2.</b>    | Is the amount on line 1 more than <b>\$59,175</b> ?   |                                |
|              | <input type="checkbox"/> <b>No.</b> Stop; you do not qualify for the credit.  |                                |
|              | <input type="checkbox"/> <b>Yes.</b> Go to line 3.  |                                |
| <b>3. a.</b> | Enter your qualified income.....  | <b>3a</b> <input type="text"/> |
| <b>b.</b>    | Enter your spouse’s qualified income.....   | <b>3b</b> <input type="text"/> |
| <b>4.</b>    | Enter the smaller of line 3a or line 3b .....   | <b>4</b> <input type="text"/>  |
| <b>5.</b>    | Is the amount on line 4 more than <b>\$33,575</b> ?   |                                |
|              | <input type="checkbox"/> <b>No.</b> Stop; you do not qualify for the credit.  |                                |
|              | <input type="checkbox"/> <b>Yes.</b> Go to line 6 .....   | <b>5</b> <b>9,750.00</b>       |
| <b>6.</b>    | Subtract line 5 from line 4 .....   | <b>6</b> <input type="text"/>  |
| <b>7.</b>    | Calculate the tax on the amount on line 6 using the <b>Single</b> tax rate schedule on <b>page 32</b> .....                         | <b>7</b> <input type="text"/>  |
| <b>8.</b>    | Subtract line 6 from line 1 .....   | <b>8</b> <input type="text"/>  |
| <b>9.</b>    | Calculate the tax on the amount on line 8 using the <b>Single</b> tax rate schedule on <b>page 32</b> .....                         | <b>9</b> <input type="text"/>  |
| <b>10.</b>   | Calculate the tax on the amount on line 1 using the <b>Married filing jointly</b> tax rate schedule on <b>page 32</b> .....         | <b>10</b> <input type="text"/> |
| <b>11.</b>   | Add lines 7 and 9 .....   | <b>11</b> <input type="text"/> |
| <b>12.</b>   | Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit .....                             | <b>12</b> <input type="text"/> |
| <b>13.</b>   | Maximum credit .....  | <b>13</b> <b>241.00</b>        |
| <b>14.</b>   | Enter smaller of line 12 or line 13 .....   | <b>14</b> <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.   |                                |
| <b>15.</b>   | Enter ratio from Schedule ND-1NR, line 18 .....   | <b>15</b> <input type="text"/> |
| <b>16.</b>   | Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 .....  | <b>16</b> <input type="text"/> |

**Line 23 - Unused 2007 or 2008 residential and agricultural property tax credit**

Enter any remaining unused residential and agricultural property tax credit that you elected to carryforward from your 2007 or 2008 Form ND-1, line 24b, or Form ND-2, Tax Computation Schedule, line 6b.

**Important: DO NOT make an entry on this line if you elected on your 2007 or 2008 return to receive a Property Tax Relief Certificate for the amount of your unused residential and agricultural property income tax credit.**



**Line 24 - Unused 2007 or 2008 commercial property tax credit**

Enter any remaining unused commercial property tax credit from your 2007 or 2008 Schedule PT, Section 2, line 10.

**Line 25 - Other credits**

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

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

Enter on this line the total credits from Schedule ND-1TC, line 20. **Attach Schedule ND-1TC.**

**Line 28 - Withholding**

Enter the North Dakota income tax withholding shown on a 2012 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2011 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 2012 tax

**Sample check for direct deposit (line 34)**

|  |  |   |
|--|--|---|
| <b>Mr. and Mrs. Taxpayer</b>               |  | <b>9999</b>   |
| <b>9999 Main Ave.</b>                      |  |   |
| <b>Anytown, ND 99999</b>                   |  | 15-0000/0000  |
| <b>Pay to</b>                              |  |   |
| <b>Order of</b> _____                      |  | \$ _____  |
|  |  | Dollars   |
| Your Bank<br>Anytown, ND USA 99999         |  |   |
| <b>Memo</b> _____                          |  |   |
| : <b>123456789</b>                         | <b>12345678912345678</b>                   | • <b>9999</b>   |
| <b>Routing number</b><br>(Line 34, Item a) | <b>Account number</b><br>(Line 34, Item b) | Do not include the check number<br>as part of the account number. |

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 29 - Estimated tax payment**

If you made an advance payment of your North Dakota income tax using Form ND-1ES or Form ND-1EXT, you paid estimated income tax to North Dakota. Enter any estimated income tax paid to North Dakota on this line. If you overpaid your income tax on your 2011 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 2012, also enter that amount on this line. **Do not enter on this line any North Dakota income tax withholding shown on a Form W-2, Form 1099, or North Dakota Schedule K-1. Income tax withholding must be entered on line 28.**

**Line 32 - Application of overpayment to 2013**

If you have an overpayment on line 31, you may elect to apply part or all of it as an estimated payment toward your 2013 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

**Line 33 - Voluntary contribution of overpayment**

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

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

**Line 34 - Direct deposit of refund**

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

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

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

**Please note:**

- Do not use the number shown on a deposit slip for the routing or account number.

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

---

### Line 36 - Penalty and interest

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

See **Penalty and interest** on page 7 for how to calculate penalty and interest. Enter the separate penalty and interest amounts, and the total of the two amounts, on the applicable lines.

---

### Line 37 - Voluntary contribution

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

---

### Line 38 - Balance due

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

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

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

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

---

### Line 39 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2012, 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 2012 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 2012 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 2012 return and automatically expires on the due date (excluding extensions) for filing the 2013 return. It does not allow your preparer to receive your refund check, to bind you in any way, or to otherwise represent you before the Tax Department.

---

## Before you file, did you—

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

**Missing a signature or copy of federal return?** Your return will be sent back to you, which 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](http://gf.nd.gov)  
Email: [ndgf@nd.gov](mailto: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 2012 North Dakota Individual Income Tax Return (see below):

**Form ND-EZ: Refund return (Line 5)/Tax due (Line 8)**  
**Form ND-1: Refund return (Line 33)/Tax due (Line 37)**

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

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

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



# 2012 Tax Table

**Example.** Mr. and Mrs. Brown are full-year residents of North Dakota and are filing a joint return. Their North Dakota taxable income is \$49,935. First, they find \$49,900-\$49,950 in the ND taxable income column. Next, they find the "Married filing jointly" filing status column and read down the column. The amount shown where the ND taxable income line and the filing status column meet is \$754. This is their tax.

**Note:** If Mr. or Mrs. Brown (or both) were part-year residents or full-year nonresidents of North Dakota, they would enter the \$754 on Schedule ND-1NR, line 20, and complete the remainder of that schedule to calculate their tax.

**Sample Table**

| At least            | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
|---------------------|---------------|--------|--------------------------|---------------------------|-------------------|
| <b>Your tax is—</b> |               |        |                          |                           |                   |
| 49,800              | 49,850        | 942    | 752                      | 1,018                     | 785               |
| 49,850              | 49,900        | 943    | 753                      | 1,019                     | 786               |
| 49,900              | 49,950        | 945    | 754                      | 1,021                     | 788               |
| 49,950              | 50,000        | 946    | 755                      | 1,022                     | 789               |

| 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 |    |    |    |    |
| <b>Your tax is—</b>           |               | <b>Your tax is—</b>        |                          |                           |                   | <b>Your tax is—</b>           |               | <b>Your tax is—</b>        |                          |                           |                   | <b>Your tax is—</b>           |               | <b>Your tax is—</b>        |                          |                           |                   |    |    |    |    |
| 0                             | 5             | 0                          | 0                        | 0                         | 0                 | 1,325                         | 1,350         | 20                         | 20                       | 20                        | 20                | 2,700                         | 2,725         | 41                         | 41                       | 41                        | 41                |    |    |    |    |
| 5                             | 15            | 0                          | 0                        | 0                         | 0                 | 1,350                         | 1,375         | 21                         | 21                       | 21                        | 21                | 2,725                         | 2,750         | 41                         | 41                       | 41                        | 41                |    |    |    |    |
| 15                            | 25            | 0                          | 0                        | 0                         | 0                 | 1,375                         | 1,400         | 21                         | 21                       | 21                        | 21                | 2,750                         | 2,775         | 42                         | 42                       | 42                        | 42                |    |    |    |    |
| 25                            | 50            | 1                          | 1                        | 1                         | 1                 | 1,400                         | 1,425         | 21                         | 21                       | 21                        | 21                | 2,775                         | 2,800         | 42                         | 42                       | 42                        | 42                |    |    |    |    |
| 50                            | 75            | 1                          | 1                        | 1                         | 1                 | 1,425                         | 1,450         | 22                         | 22                       | 22                        | 22                | 2,800                         | 2,825         | 42                         | 42                       | 42                        | 42                |    |    |    |    |
| 75                            | 100           | 1                          | 1                        | 1                         | 1                 | 1,450                         | 1,475         | 22                         | 22                       | 22                        | 22                | 2,825                         | 2,850         | 43                         | 43                       | 43                        | 43                |    |    |    |    |
| 100                           | 125           | 2                          | 2                        | 2                         | 2                 | 1,475                         | 1,500         | 22                         | 22                       | 22                        | 22                | 2,850                         | 2,875         | 43                         | 43                       | 43                        | 43                |    |    |    |    |
| 125                           | 150           | 2                          | 2                        | 2                         | 2                 | 1,500                         | 1,525         | 23                         | 23                       | 23                        | 23                | 2,875                         | 2,900         | 44                         | 44                       | 44                        | 44                |    |    |    |    |
| 150                           | 175           | 2                          | 2                        | 2                         | 2                 | 1,525                         | 1,550         | 23                         | 23                       | 23                        | 23                | 2,900                         | 2,925         | 44                         | 44                       | 44                        | 44                |    |    |    |    |
| 175                           | 200           | 3                          | 3                        | 3                         | 3                 | 1,550                         | 1,575         | 24                         | 24                       | 24                        | 24                | 2,925                         | 2,950         | 44                         | 44                       | 44                        | 44                |    |    |    |    |
| 200                           | 225           | 3                          | 3                        | 3                         | 3                 | 1,575                         | 1,600         | 24                         | 24                       | 24                        | 24                | 2,950                         | 2,975         | 45                         | 45                       | 45                        | 45                |    |    |    |    |
| 225                           | 250           | 4                          | 4                        | 4                         | 4                 | 1,600                         | 1,625         | 24                         | 24                       | 24                        | 24                | 2,975                         | 3,000         | 45                         | 45                       | 45                        | 45                |    |    |    |    |
| 250                           | 275           | 4                          | 4                        | 4                         | 4                 | 1,625                         | 1,650         | 25                         | 25                       | 25                        | 25                | <b>3,000</b>                  |               |                            |                          |                           |                   |    |    |    |    |
| 275                           | 300           | 4                          | 4                        | 4                         | 4                 | 1,650                         | 1,675         | 25                         | 25                       | 25                        | 25                | 3,000                         | 3,050         | 46                         | 46                       | 46                        | 46                |    |    |    |    |
| 300                           | 325           | 5                          | 5                        | 5                         | 5                 | 1,675                         | 1,700         | 25                         | 25                       | 25                        | 25                | 3,050                         | 3,100         | 46                         | 46                       | 46                        | 46                |    |    |    |    |
| 325                           | 350           | 5                          | 5                        | 5                         | 5                 | 1,700                         | 1,725         | 26                         | 26                       | 26                        | 26                | 3,100                         | 3,150         | 47                         | 47                       | 47                        | 47                |    |    |    |    |
| 350                           | 375           | 5                          | 5                        | 5                         | 5                 | 1,725                         | 1,750         | 26                         | 26                       | 26                        | 26                | 3,150                         | 3,200         | 48                         | 48                       | 48                        | 48                |    |    |    |    |
| 375                           | 400           | 6                          | 6                        | 6                         | 6                 | 1,750                         | 1,775         | 27                         | 27                       | 27                        | 27                | 3,200                         | 3,250         | 49                         | 49                       | 49                        | 49                |    |    |    |    |
| 400                           | 425           | 6                          | 6                        | 6                         | 6                 | 1,775                         | 1,800         | 27                         | 27                       | 27                        | 27                | 3,250                         | 3,300         | 49                         | 49                       | 49                        | 49                |    |    |    |    |
| 425                           | 450           | 7                          | 7                        | 7                         | 7                 | 1,800                         | 1,825         | 27                         | 27                       | 27                        | 27                | 3,300                         | 3,350         | 50                         | 50                       | 50                        | 50                |    |    |    |    |
| 450                           | 475           | 7                          | 7                        | 7                         | 7                 | 1,825                         | 1,850         | 28                         | 28                       | 28                        | 28                | 3,350                         | 3,400         | 51                         | 51                       | 51                        | 51                |    |    |    |    |
| 475                           | 500           | 7                          | 7                        | 7                         | 7                 | 1,850                         | 1,875         | 28                         | 28                       | 28                        | 28                | 3,400                         | 3,450         | 52                         | 52                       | 52                        | 52                |    |    |    |    |
| 500                           | 525           | 8                          | 8                        | 8                         | 8                 | 1,875                         | 1,900         | 29                         | 29                       | 29                        | 29                | 3,450                         | 3,500         | 52                         | 52                       | 52                        | 52                |    |    |    |    |
| 525                           | 550           | 8                          | 8                        | 8                         | 8                 | 1,900                         | 1,925         | 29                         | 29                       | 29                        | 29                | 3,500                         | 3,550         | 53                         | 53                       | 53                        | 53                |    |    |    |    |
| 550                           | 575           | 8                          | 8                        | 8                         | 8                 | 1,925                         | 1,950         | 29                         | 29                       | 29                        | 29                | 3,550                         | 3,600         | 54                         | 54                       | 54                        | 54                |    |    |    |    |
| 575                           | 600           | 9                          | 9                        | 9                         | 9                 | 1,950                         | 1,975         | 30                         | 30                       | 30                        | 30                | 3,600                         | 3,650         | 55                         | 55                       | 55                        | 55                |    |    |    |    |
| 600                           | 625           | 9                          | 9                        | 9                         | 9                 | 1,975                         | 2,000         | 30                         | 30                       | 30                        | 30                | 3,650                         | 3,700         | 55                         | 55                       | 55                        | 55                |    |    |    |    |
| 625                           | 650           | 10                         | 10                       | 10                        | 10                | <b>2,000</b>                  |               |                            |                          |                           |                   | 3,700                         | 3,750         | 56                         | 56                       | 56                        | 56                |    |    |    |    |
| 650                           | 675           | 10                         | 10                       | 10                        | 10                | 2,000                         | 2,025         | 30                         | 30                       | 30                        | 30                | 3,750                         | 3,800         | 57                         | 57                       | 57                        | 57                |    |    |    |    |
| 675                           | 700           | 10                         | 10                       | 10                        | 10                | 2,025                         | 2,050         | 31                         | 31                       | 31                        | 31                | 3,800                         | 3,850         | 58                         | 58                       | 58                        | 58                |    |    |    |    |
| 700                           | 725           | 11                         | 11                       | 11                        | 11                | 2,050                         | 2,075         | 31                         | 31                       | 31                        | 31                | 3,850                         | 3,900         | 59                         | 59                       | 59                        | 59                |    |    |    |    |
| 725                           | 750           | 11                         | 11                       | 11                        | 11                | 2,075                         | 2,100         | 32                         | 32                       | 32                        | 32                | 3,900                         | 3,950         | 59                         | 59                       | 59                        | 59                |    |    |    |    |
| 750                           | 775           | 12                         | 12                       | 12                        | 12                | 2,100                         | 2,125         | 32                         | 32                       | 32                        | 32                | 3,950                         | 4,000         | 60                         | 60                       | 60                        | 60                |    |    |    |    |
| 775                           | 800           | 12                         | 12                       | 12                        | 12                | 2,125                         | 2,150         | 32                         | 32                       | 32                        | 32                | <b>4,000</b>                  |               |                            |                          |                           |                   |    |    |    |    |
| 800                           | 825           | 12                         | 12                       | 12                        | 12                | 2,150                         | 2,175         | 33                         | 33                       | 33                        | 33                | 4,000                         | 4,050         | 61                         | 61                       | 61                        | 61                |    |    |    |    |
| 825                           | 850           | 13                         | 13                       | 13                        | 13                | 2,175                         | 2,200         | 33                         | 33                       | 33                        | 33                | 4,050                         | 4,100         | 62                         | 62                       | 62                        | 62                |    |    |    |    |
| 850                           | 875           | 13                         | 13                       | 13                        | 13                | 2,200                         | 2,225         | 33                         | 33                       | 33                        | 33                | 4,100                         | 4,150         | 62                         | 62                       | 62                        | 62                |    |    |    |    |
| 875                           | 900           | 13                         | 13                       | 13                        | 13                | 2,225                         | 2,250         | 34                         | 34                       | 34                        | 34                | 4,150                         | 4,200         | 63                         | 63                       | 63                        | 63                |    |    |    |    |
| 900                           | 925           | 14                         | 14                       | 14                        | 14                | 2,250                         | 2,275         | 34                         | 34                       | 34                        | 34                | 4,200                         | 4,250         | 64                         | 64                       | 64                        | 64                |    |    |    |    |
| 925                           | 950           | 14                         | 14                       | 14                        | 14                | 2,275                         | 2,300         | 35                         | 35                       | 35                        | 35                | 4,250                         | 4,300         | 65                         | 65                       | 65                        | 65                |    |    |    |    |
| 950                           | 975           | 15                         | 15                       | 15                        | 15                | 2,300                         | 2,325         | 35                         | 35                       | 35                        | 35                | 4,300                         | 4,350         | 65                         | 65                       | 65                        | 65                |    |    |    |    |
| 975                           | 1,000         | 15                         | 15                       | 15                        | 15                | 2,325                         | 2,350         | 35                         | 35                       | 35                        | 35                | 4,350                         | 4,400         | 66                         | 66                       | 66                        | 66                |    |    |    |    |
| <b>1,000</b>                  |               |                            |                          |                           |                   | 2,350                         | 2,375         | 36                         | 36                       | 36                        | 36                | 4,400                         | 4,450         | 67                         | 67                       | 67                        | 67                |    |    |    |    |
| 1,000                         | 1,025         | 15                         | 15                       | 15                        | 15                | 2,375                         | 2,400         | 36                         | 36                       | 36                        | 36                | 4,450                         | 4,500         | 68                         | 68                       | 68                        | 68                |    |    |    |    |
| 1,025                         | 1,050         | 16                         | 16                       | 16                        | 16                | 2,400                         | 2,425         | 36                         | 36                       | 36                        | 36                | 4,500                         | 4,550         | 68                         | 68                       | 68                        | 68                |    |    |    |    |
| 1,050                         | 1,075         | 16                         | 16                       | 16                        | 16                | 2,425                         | 2,450         | 37                         | 37                       | 37                        | 37                | 4,550                         | 4,600         | 69                         | 69                       | 69                        | 69                |    |    |    |    |
| 1,075                         | 1,100         | 16                         | 16                       | 16                        | 16                | 2,450                         | 2,475         | 37                         | 37                       | 37                        | 37                | 4,600                         | 4,650         | 70                         | 70                       | 70                        | 70                |    |    |    |    |
| 1,100                         | 1,125         | 17                         | 17                       | 17                        | 17                | 2,475                         | 2,500         | 38                         | 38                       | 38                        | 38                | 4,650                         | 4,700         | 71                         | 71                       | 71                        | 71                |    |    |    |    |
| 1,125                         | 1,150         | 17                         | 17                       | 17                        | 17                | 2,500                         | 2,525         | 38                         | 38                       | 38                        | 38                | 4,700                         | 4,750         | 71                         | 71                       | 71                        | 71                |    |    |    |    |
| 1,150                         | 1,175         | 18                         | 18                       | 18                        | 18                | 2,525                         | 2,550         | 38                         | 38                       | 38                        | 38                | 4,750                         | 4,800         | 72                         | 72                       | 72                        | 72                |    |    |    |    |
| 1,175                         | 1,200         | 18                         | 18                       | 18                        | 18                | 2,550                         | 2,575         | 39                         | 39                       | 39                        | 39                | 4,800                         | 4,850         | 73                         | 73                       | 73                        | 73                |    |    |    |    |
| 1,200                         | 1,225         | 18                         | 18                       | 18                        | 18                | 2,575                         | 2,600         | 39                         | 39                       | 39                        | 39                | 4,850                         | 4,900         | 74                         | 74                       | 74                        | 74                |    |    |    |    |
| 1,225                         | 1,250         | 19                         | 19                       | 19                        | 19                | 2,600                         | 2,625         | 39                         | 39                       | 39                        | 39                | 4,900                         | 4,950         | 74                         | 74                       | 74                        | 74                |    |    |    |    |
| 1,250                         | 1,275         | 19                         | 19                       | 19                        | 19                | 2,625                         | 2,650         | 40                         | 40                       | 40                        | 40                | 4,950                         | 5,000         | 75                         | 75                       | 75                        | 75                |    |    |    |    |
| 1,275                         | 1,300         | 19                         | 19                       | 19                        | 19                | 2,650                         | 2,675         | 40                         | 40                       | 40                        | 40                |                               |               |                            |                          |                           |                   | 75 | 75 | 75 | 75 |
| 1,300                         | 1,325         | 20                         | 20                       | 20                        | 20                | 2,675                         | 2,700         | 41                         | 41                       | 41                        | 41                |                               |               |                            |                          |                           |                   | 75 | 75 | 75 | 75 |

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

2012 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—               |                          |                           |                   | Your tax is—                  |        |                            |                          | Your tax is—              |                   |                               |        |                            |                          |                           |                   |
| <b>5,000</b>                  |               | <b>8,000</b>               |                          |                           |                   | <b>11,000</b>                 |        |                            |                          |                           |                   |                               |        |                            |                          |                           |                   |
| 5,000                         | 5,050         | 76                         | 76                       | 76                        | 76                | 8,000                         | 8,050  | 121                        | 121                      | 121                       | 121               | 11,000                        | 11,050 | 166                        | 166                      | 166                       | 166               |
| 5,050                         | 5,100         | 77                         | 77                       | 77                        | 77                | 8,050                         | 8,100  | 122                        | 122                      | 122                       | 122               | 11,050                        | 11,100 | 167                        | 167                      | 167                       | 167               |
| 5,100                         | 5,150         | 77                         | 77                       | 77                        | 77                | 8,100                         | 8,150  | 123                        | 123                      | 123                       | 123               | 11,100                        | 11,150 | 168                        | 168                      | 168                       | 168               |
| 5,150                         | 5,200         | 78                         | 78                       | 78                        | 78                | 8,150                         | 8,200  | 123                        | 123                      | 123                       | 123               | 11,150                        | 11,200 | 169                        | 169                      | 169                       | 169               |
| 5,200                         | 5,250         | 79                         | 79                       | 79                        | 79                | 8,200                         | 8,250  | 124                        | 124                      | 124                       | 124               | 11,200                        | 11,250 | 169                        | 169                      | 169                       | 169               |
| 5,250                         | 5,300         | 80                         | 80                       | 80                        | 80                | 8,250                         | 8,300  | 125                        | 125                      | 125                       | 125               | 11,250                        | 11,300 | 170                        | 170                      | 170                       | 170               |
| 5,300                         | 5,350         | 80                         | 80                       | 80                        | 80                | 8,300                         | 8,350  | 126                        | 126                      | 126                       | 126               | 11,300                        | 11,350 | 171                        | 171                      | 171                       | 171               |
| 5,350                         | 5,400         | 81                         | 81                       | 81                        | 81                | 8,350                         | 8,400  | 126                        | 126                      | 126                       | 126               | 11,350                        | 11,400 | 172                        | 172                      | 172                       | 172               |
| 5,400                         | 5,450         | 82                         | 82                       | 82                        | 82                | 8,400                         | 8,450  | 127                        | 127                      | 127                       | 127               | 11,400                        | 11,450 | 173                        | 173                      | 173                       | 173               |
| 5,450                         | 5,500         | 83                         | 83                       | 83                        | 83                | 8,450                         | 8,500  | 128                        | 128                      | 128                       | 128               | 11,450                        | 11,500 | 173                        | 173                      | 173                       | 173               |
| 5,500                         | 5,550         | 83                         | 83                       | 83                        | 83                | 8,500                         | 8,550  | 129                        | 129                      | 129                       | 129               | 11,500                        | 11,550 | 174                        | 174                      | 174                       | 174               |
| 5,550                         | 5,600         | 84                         | 84                       | 84                        | 84                | 8,550                         | 8,600  | 129                        | 129                      | 129                       | 129               | 11,550                        | 11,600 | 175                        | 175                      | 175                       | 175               |
| 5,600                         | 5,650         | 85                         | 85                       | 85                        | 85                | 8,600                         | 8,650  | 130                        | 130                      | 130                       | 130               | 11,600                        | 11,650 | 176                        | 176                      | 176                       | 176               |
| 5,650                         | 5,700         | 86                         | 86                       | 86                        | 86                | 8,650                         | 8,700  | 131                        | 131                      | 131                       | 131               | 11,650                        | 11,700 | 176                        | 176                      | 176                       | 176               |
| 5,700                         | 5,750         | 86                         | 86                       | 86                        | 86                | 8,700                         | 8,750  | 132                        | 132                      | 132                       | 132               | 11,700                        | 11,750 | 177                        | 177                      | 177                       | 177               |
| 5,750                         | 5,800         | 87                         | 87                       | 87                        | 87                | 8,750                         | 8,800  | 133                        | 133                      | 133                       | 133               | 11,750                        | 11,800 | 178                        | 178                      | 178                       | 178               |
| 5,800                         | 5,850         | 88                         | 88                       | 88                        | 88                | 8,800                         | 8,850  | 133                        | 133                      | 133                       | 133               | 11,800                        | 11,850 | 179                        | 179                      | 179                       | 179               |
| 5,850                         | 5,900         | 89                         | 89                       | 89                        | 89                | 8,850                         | 8,900  | 134                        | 134                      | 134                       | 134               | 11,850                        | 11,900 | 179                        | 179                      | 179                       | 179               |
| 5,900                         | 5,950         | 89                         | 89                       | 89                        | 89                | 8,900                         | 8,950  | 135                        | 135                      | 135                       | 135               | 11,900                        | 11,950 | 180                        | 180                      | 180                       | 180               |
| 5,950                         | 6,000         | 90                         | 90                       | 90                        | 90                | 8,950                         | 9,000  | 136                        | 136                      | 136                       | 136               | 11,950                        | 12,000 | 181                        | 181                      | 181                       | 181               |
| <b>6,000</b>                  |               | <b>9,000</b>               |                          |                           |                   | <b>12,000</b>                 |        |                            |                          |                           |                   |                               |        |                            |                          |                           |                   |
| 6,000                         | 6,050         | 91                         | 91                       | 91                        | 91                | 9,000                         | 9,050  | 136                        | 136                      | 136                       | 136               | 12,000                        | 12,050 | 182                        | 182                      | 182                       | 182               |
| 6,050                         | 6,100         | 92                         | 92                       | 92                        | 92                | 9,050                         | 9,100  | 137                        | 137                      | 137                       | 137               | 12,050                        | 12,100 | 182                        | 182                      | 182                       | 182               |
| 6,100                         | 6,150         | 92                         | 92                       | 92                        | 92                | 9,100                         | 9,150  | 138                        | 138                      | 138                       | 138               | 12,100                        | 12,150 | 183                        | 183                      | 183                       | 183               |
| 6,150                         | 6,200         | 93                         | 93                       | 93                        | 93                | 9,150                         | 9,200  | 139                        | 139                      | 139                       | 139               | 12,150                        | 12,200 | 184                        | 184                      | 184                       | 184               |
| 6,200                         | 6,250         | 94                         | 94                       | 94                        | 94                | 9,200                         | 9,250  | 139                        | 139                      | 139                       | 139               | 12,200                        | 12,250 | 185                        | 185                      | 185                       | 185               |
| 6,250                         | 6,300         | 95                         | 95                       | 95                        | 95                | 9,250                         | 9,300  | 140                        | 140                      | 140                       | 140               | 12,250                        | 12,300 | 185                        | 185                      | 185                       | 185               |
| 6,300                         | 6,350         | 96                         | 96                       | 96                        | 96                | 9,300                         | 9,350  | 141                        | 141                      | 141                       | 141               | 12,300                        | 12,350 | 186                        | 186                      | 186                       | 186               |
| 6,350                         | 6,400         | 96                         | 96                       | 96                        | 96                | 9,350                         | 9,400  | 142                        | 142                      | 142                       | 142               | 12,350                        | 12,400 | 187                        | 187                      | 187                       | 187               |
| 6,400                         | 6,450         | 97                         | 97                       | 97                        | 97                | 9,400                         | 9,450  | 142                        | 142                      | 142                       | 142               | 12,400                        | 12,450 | 188                        | 188                      | 188                       | 188               |
| 6,450                         | 6,500         | 98                         | 98                       | 98                        | 98                | 9,450                         | 9,500  | 143                        | 143                      | 143                       | 143               | 12,450                        | 12,500 | 188                        | 188                      | 188                       | 188               |
| 6,500                         | 6,550         | 99                         | 99                       | 99                        | 99                | 9,500                         | 9,550  | 144                        | 144                      | 144                       | 144               | 12,500                        | 12,550 | 189                        | 189                      | 189                       | 189               |
| 6,550                         | 6,600         | 99                         | 99                       | 99                        | 99                | 9,550                         | 9,600  | 145                        | 145                      | 145                       | 145               | 12,550                        | 12,600 | 190                        | 190                      | 190                       | 190               |
| 6,600                         | 6,650         | 100                        | 100                      | 100                       | 100               | 9,600                         | 9,650  | 145                        | 145                      | 145                       | 145               | 12,600                        | 12,650 | 191                        | 191                      | 191                       | 191               |
| 6,650                         | 6,700         | 101                        | 101                      | 101                       | 101               | 9,650                         | 9,700  | 146                        | 146                      | 146                       | 146               | 12,650                        | 12,700 | 191                        | 191                      | 191                       | 191               |
| 6,700                         | 6,750         | 102                        | 102                      | 102                       | 102               | 9,700                         | 9,750  | 147                        | 147                      | 147                       | 147               | 12,700                        | 12,750 | 192                        | 192                      | 192                       | 192               |
| 6,750                         | 6,800         | 102                        | 102                      | 102                       | 102               | 9,750                         | 9,800  | 148                        | 148                      | 148                       | 148               | 12,750                        | 12,800 | 193                        | 193                      | 193                       | 193               |
| 6,800                         | 6,850         | 103                        | 103                      | 103                       | 103               | 9,800                         | 9,850  | 148                        | 148                      | 148                       | 148               | 12,800                        | 12,850 | 194                        | 194                      | 194                       | 194               |
| 6,850                         | 6,900         | 104                        | 104                      | 104                       | 104               | 9,850                         | 9,900  | 149                        | 149                      | 149                       | 149               | 12,850                        | 12,900 | 194                        | 194                      | 194                       | 194               |
| 6,900                         | 6,950         | 105                        | 105                      | 105                       | 105               | 9,900                         | 9,950  | 150                        | 150                      | 150                       | 150               | 12,900                        | 12,950 | 195                        | 195                      | 195                       | 195               |
| 6,950                         | 7,000         | 105                        | 105                      | 105                       | 105               | 9,950                         | 10,000 | 151                        | 151                      | 151                       | 151               | 12,950                        | 13,000 | 196                        | 196                      | 196                       | 196               |
| <b>7,000</b>                  |               | <b>10,000</b>              |                          |                           |                   | <b>13,000</b>                 |        |                            |                          |                           |                   |                               |        |                            |                          |                           |                   |
| 7,000                         | 7,050         | 106                        | 106                      | 106                       | 106               | 10,000                        | 10,050 | 151                        | 151                      | 151                       | 151               | 13,000                        | 13,050 | 197                        | 197                      | 197                       | 197               |
| 7,050                         | 7,100         | 107                        | 107                      | 107                       | 107               | 10,050                        | 10,100 | 152                        | 152                      | 152                       | 152               | 13,050                        | 13,100 | 197                        | 197                      | 197                       | 197               |
| 7,100                         | 7,150         | 108                        | 108                      | 108                       | 108               | 10,100                        | 10,150 | 153                        | 153                      | 153                       | 153               | 13,100                        | 13,150 | 198                        | 198                      | 198                       | 198               |
| 7,150                         | 7,200         | 108                        | 108                      | 108                       | 108               | 10,150                        | 10,200 | 154                        | 154                      | 154                       | 154               | 13,150                        | 13,200 | 199                        | 199                      | 199                       | 199               |
| 7,200                         | 7,250         | 109                        | 109                      | 109                       | 109               | 10,200                        | 10,250 | 154                        | 154                      | 154                       | 154               | 13,200                        | 13,250 | 200                        | 200                      | 200                       | 200               |
| 7,250                         | 7,300         | 110                        | 110                      | 110                       | 110               | 10,250                        | 10,300 | 155                        | 155                      | 155                       | 155               | 13,250                        | 13,300 | 200                        | 200                      | 200                       | 200               |
| 7,300                         | 7,350         | 111                        | 111                      | 111                       | 111               | 10,300                        | 10,350 | 156                        | 156                      | 156                       | 156               | 13,300                        | 13,350 | 201                        | 201                      | 201                       | 201               |
| 7,350                         | 7,400         | 111                        | 111                      | 111                       | 111               | 10,350                        | 10,400 | 157                        | 157                      | 157                       | 157               | 13,350                        | 13,400 | 202                        | 202                      | 202                       | 202               |
| 7,400                         | 7,450         | 112                        | 112                      | 112                       | 112               | 10,400                        | 10,450 | 157                        | 157                      | 157                       | 157               | 13,400                        | 13,450 | 203                        | 203                      | 203                       | 203               |
| 7,450                         | 7,500         | 113                        | 113                      | 113                       | 113               | 10,450                        | 10,500 | 158                        | 158                      | 158                       | 158               | 13,450                        | 13,500 | 203                        | 203                      | 203                       | 203               |
| 7,500                         | 7,550         | 114                        | 114                      | 114                       | 114               | 10,500                        | 10,550 | 159                        | 159                      | 159                       | 159               | 13,500                        | 13,550 | 204                        | 204                      | 204                       | 204               |
| 7,550                         | 7,600         | 114                        | 114                      | 114                       | 114               | 10,550                        | 10,600 | 160                        | 160                      | 160                       | 160               | 13,550                        | 13,600 | 205                        | 205                      | 205                       | 205               |
| 7,600                         | 7,650         | 115                        | 115                      | 115                       | 115               | 10,600                        | 10,650 | 160                        | 160                      | 160                       | 160               | 13,600                        | 13,650 | 206                        | 206                      | 206                       | 206               |
| 7,650                         | 7,700         | 116                        | 116                      | 116                       | 116               | 10,650                        | 10,700 | 161                        | 161                      | 161                       | 161               | 13,650                        | 13,700 | 206                        | 206                      | 206                       | 206               |
| 7,700                         | 7,750         | 117                        | 117                      | 117                       | 117               | 10,700                        | 10,750 | 162                        | 162                      | 162                       | 162               | 13,700                        | 13,750 | 207                        | 207                      | 207                       | 207               |
| 7,750                         | 7,800         | 117                        | 117                      | 117                       | 117               | 10,750                        | 10,800 | 163                        | 163                      | 163                       | 163               | 13,750                        | 13,800 | 208                        | 208                      | 208                       | 208               |
| 7,800                         | 7,850         | 118                        | 118                      | 118                       | 118               | 10,800                        | 10,850 | 163                        | 163                      | 163                       | 163               | 13,800                        | 13,850 | 209                        | 209                      | 209                       | 209               |
| 7,850                         | 7,900         | 119                        | 119                      | 119                       | 119               | 10,850                        | 10,900 | 164                        | 164                      | 164                       | 164               | 13,850                        | 13,900 | 210                        | 210                      | 210                       | 210               |
| 7,900                         | 7,950         | 120                        | 120                      | 120                       | 120               | 10,900                        | 10,950 | 165                        | 165                      | 165                       | 165               | 13,900                        | 13,950 | 210                        | 210                      | 210                       | 210               |
| 7,950                         | 8,000         | 120                        | 120                      | 120                       | 120               | 10,950                        | 11,000 | 166                        | 166                      | 166                       | 166               | 13,950                        | 14,000 | 211                        | 211                      | 211                       | 211               |

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

2012 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—               |                          |                           |                   |
| <b>14,000</b>                 |               |                            |                          |                           |                   | <b>17,000</b>                 |               |                            |                          |                           |                   | <b>20,000</b>                 |               |                            |                          |                           |                   |
| 14,000                        | 14,050        | 212                        | 212                      | 212                       | 212               | 17,000                        | 17,050        | 257                        | 257                      | 257                       | 257               | 20,000                        | 20,050        | 302                        | 302                      | 302                       | 302               |
| 14,050                        | 14,100        | 213                        | 213                      | 213                       | 213               | 17,050                        | 17,100        | 258                        | 258                      | 258                       | 258               | 20,050                        | 20,100        | 303                        | 303                      | 303                       | 303               |
| 14,100                        | 14,150        | 213                        | 213                      | 213                       | 213               | 17,100                        | 17,150        | 259                        | 259                      | 259                       | 259               | 20,100                        | 20,150        | 304                        | 304                      | 304                       | 304               |
| 14,150                        | 14,200        | 214                        | 214                      | 214                       | 214               | 17,150                        | 17,200        | 259                        | 259                      | 259                       | 259               | 20,150                        | 20,200        | 305                        | 305                      | 305                       | 305               |
| 14,200                        | 14,250        | 215                        | 215                      | 215                       | 215               | 17,200                        | 17,250        | 260                        | 260                      | 260                       | 260               | 20,200                        | 20,250        | 305                        | 305                      | 305                       | 305               |
| 14,250                        | 14,300        | 216                        | 216                      | 216                       | 216               | 17,250                        | 17,300        | 261                        | 261                      | 261                       | 261               | 20,250                        | 20,300        | 306                        | 306                      | 306                       | 306               |
| 14,300                        | 14,350        | 216                        | 216                      | 216                       | 216               | 17,300                        | 17,350        | 262                        | 262                      | 262                       | 262               | 20,300                        | 20,350        | 307                        | 307                      | 307                       | 307               |
| 14,350                        | 14,400        | 217                        | 217                      | 217                       | 217               | 17,350                        | 17,400        | 262                        | 262                      | 262                       | 262               | 20,350                        | 20,400        | 308                        | 308                      | 308                       | 308               |
| 14,400                        | 14,450        | 218                        | 218                      | 218                       | 218               | 17,400                        | 17,450        | 263                        | 263                      | 263                       | 263               | 20,400                        | 20,450        | 308                        | 308                      | 308                       | 308               |
| 14,450                        | 14,500        | 219                        | 219                      | 219                       | 219               | 17,450                        | 17,500        | 264                        | 264                      | 264                       | 264               | 20,450                        | 20,500        | 309                        | 309                      | 309                       | 309               |
| 14,500                        | 14,550        | 219                        | 219                      | 219                       | 219               | 17,500                        | 17,550        | 265                        | 265                      | 265                       | 265               | 20,500                        | 20,550        | 310                        | 310                      | 310                       | 310               |
| 14,550                        | 14,600        | 220                        | 220                      | 220                       | 220               | 17,550                        | 17,600        | 265                        | 265                      | 265                       | 265               | 20,550                        | 20,600        | 311                        | 311                      | 311                       | 311               |
| 14,600                        | 14,650        | 221                        | 221                      | 221                       | 221               | 17,600                        | 17,650        | 266                        | 266                      | 266                       | 266               | 20,600                        | 20,650        | 311                        | 311                      | 311                       | 311               |
| 14,650                        | 14,700        | 222                        | 222                      | 222                       | 222               | 17,650                        | 17,700        | 267                        | 267                      | 267                       | 267               | 20,650                        | 20,700        | 312                        | 312                      | 312                       | 312               |
| 14,700                        | 14,750        | 222                        | 222                      | 222                       | 222               | 17,700                        | 17,750        | 268                        | 268                      | 268                       | 268               | 20,700                        | 20,750        | 313                        | 313                      | 313                       | 313               |
| 14,750                        | 14,800        | 223                        | 223                      | 223                       | 223               | 17,750                        | 17,800        | 268                        | 268                      | 268                       | 268               | 20,750                        | 20,800        | 314                        | 314                      | 314                       | 314               |
| 14,800                        | 14,850        | 224                        | 224                      | 224                       | 224               | 17,800                        | 17,850        | 269                        | 269                      | 269                       | 269               | 20,800                        | 20,850        | 314                        | 314                      | 314                       | 314               |
| 14,850                        | 14,900        | 225                        | 225                      | 225                       | 225               | 17,850                        | 17,900        | 270                        | 270                      | 270                       | 270               | 20,850                        | 20,900        | 315                        | 315                      | 315                       | 315               |
| 14,900                        | 14,950        | 225                        | 225                      | 225                       | 225               | 17,900                        | 17,950        | 271                        | 271                      | 271                       | 271               | 20,900                        | 20,950        | 316                        | 316                      | 316                       | 316               |
| 14,950                        | 15,000        | 226                        | 226                      | 226                       | 226               | 17,950                        | 18,000        | 271                        | 271                      | 271                       | 271               | 20,950                        | 21,000        | 317                        | 317                      | 317                       | 317               |
| <b>15,000</b>                 |               |                            |                          |                           |                   | <b>18,000</b>                 |               |                            |                          |                           |                   | <b>21,000</b>                 |               |                            |                          |                           |                   |
| 15,000                        | 15,050        | 227                        | 227                      | 227                       | 227               | 18,000                        | 18,050        | 272                        | 272                      | 272                       | 272               | 21,000                        | 21,050        | 317                        | 317                      | 317                       | 317               |
| 15,050                        | 15,100        | 228                        | 228                      | 228                       | 228               | 18,050                        | 18,100        | 273                        | 273                      | 273                       | 273               | 21,050                        | 21,100        | 318                        | 318                      | 318                       | 318               |
| 15,100                        | 15,150        | 228                        | 228                      | 228                       | 228               | 18,100                        | 18,150        | 274                        | 274                      | 274                       | 274               | 21,100                        | 21,150        | 319                        | 319                      | 319                       | 319               |
| 15,150                        | 15,200        | 229                        | 229                      | 229                       | 229               | 18,150                        | 18,200        | 274                        | 274                      | 274                       | 274               | 21,150                        | 21,200        | 320                        | 320                      | 320                       | 320               |
| 15,200                        | 15,250        | 230                        | 230                      | 230                       | 230               | 18,200                        | 18,250        | 275                        | 275                      | 275                       | 275               | 21,200                        | 21,250        | 320                        | 320                      | 320                       | 320               |
| 15,250                        | 15,300        | 231                        | 231                      | 231                       | 231               | 18,250                        | 18,300        | 276                        | 276                      | 276                       | 276               | 21,250                        | 21,300        | 321                        | 321                      | 321                       | 321               |
| 15,300                        | 15,350        | 231                        | 231                      | 231                       | 231               | 18,300                        | 18,350        | 277                        | 277                      | 277                       | 277               | 21,300                        | 21,350        | 322                        | 322                      | 322                       | 322               |
| 15,350                        | 15,400        | 232                        | 232                      | 232                       | 232               | 18,350                        | 18,400        | 277                        | 277                      | 277                       | 277               | 21,350                        | 21,400        | 323                        | 323                      | 323                       | 323               |
| 15,400                        | 15,450        | 233                        | 233                      | 233                       | 233               | 18,400                        | 18,450        | 278                        | 278                      | 278                       | 278               | 21,400                        | 21,450        | 324                        | 324                      | 324                       | 324               |
| 15,450                        | 15,500        | 234                        | 234                      | 234                       | 234               | 18,450                        | 18,500        | 279                        | 279                      | 279                       | 279               | 21,450                        | 21,500        | 324                        | 324                      | 324                       | 324               |
| 15,500                        | 15,550        | 234                        | 234                      | 234                       | 234               | 18,500                        | 18,550        | 280                        | 280                      | 280                       | 280               | 21,500                        | 21,550        | 325                        | 325                      | 325                       | 325               |
| 15,550                        | 15,600        | 235                        | 235                      | 235                       | 235               | 18,550                        | 18,600        | 280                        | 280                      | 280                       | 280               | 21,550                        | 21,600        | 326                        | 326                      | 326                       | 326               |
| 15,600                        | 15,650        | 236                        | 236                      | 236                       | 236               | 18,600                        | 18,650        | 281                        | 281                      | 281                       | 281               | 21,600                        | 21,650        | 327                        | 327                      | 327                       | 327               |
| 15,650                        | 15,700        | 237                        | 237                      | 237                       | 237               | 18,650                        | 18,700        | 282                        | 282                      | 282                       | 282               | 21,650                        | 21,700        | 327                        | 327                      | 327                       | 327               |
| 15,700                        | 15,750        | 237                        | 237                      | 237                       | 237               | 18,700                        | 18,750        | 283                        | 283                      | 283                       | 283               | 21,700                        | 21,750        | 328                        | 328                      | 328                       | 328               |
| 15,750                        | 15,800        | 238                        | 238                      | 238                       | 238               | 18,750                        | 18,800        | 284                        | 284                      | 284                       | 284               | 21,750                        | 21,800        | 329                        | 329                      | 329                       | 329               |
| 15,800                        | 15,850        | 239                        | 239                      | 239                       | 239               | 18,800                        | 18,850        | 284                        | 284                      | 284                       | 284               | 21,800                        | 21,850        | 330                        | 330                      | 330                       | 330               |
| 15,850                        | 15,900        | 240                        | 240                      | 240                       | 240               | 18,850                        | 18,900        | 285                        | 285                      | 285                       | 285               | 21,850                        | 21,900        | 330                        | 330                      | 330                       | 330               |
| 15,900                        | 15,950        | 240                        | 240                      | 240                       | 240               | 18,900                        | 18,950        | 286                        | 286                      | 286                       | 286               | 21,900                        | 21,950        | 331                        | 331                      | 331                       | 331               |
| 15,950                        | 16,000        | 241                        | 241                      | 241                       | 241               | 18,950                        | 19,000        | 287                        | 287                      | 287                       | 287               | 21,950                        | 22,000        | 332                        | 332                      | 332                       | 332               |
| <b>16,000</b>                 |               |                            |                          |                           |                   | <b>19,000</b>                 |               |                            |                          |                           |                   | <b>22,000</b>                 |               |                            |                          |                           |                   |
| 16,000                        | 16,050        | 242                        | 242                      | 242                       | 242               | 19,000                        | 19,050        | 287                        | 287                      | 287                       | 287               | 22,000                        | 22,050        | 333                        | 333                      | 333                       | 333               |
| 16,050                        | 16,100        | 243                        | 243                      | 243                       | 243               | 19,050                        | 19,100        | 288                        | 288                      | 288                       | 288               | 22,050                        | 22,100        | 333                        | 333                      | 333                       | 333               |
| 16,100                        | 16,150        | 243                        | 243                      | 243                       | 243               | 19,100                        | 19,150        | 289                        | 289                      | 289                       | 289               | 22,100                        | 22,150        | 334                        | 334                      | 334                       | 334               |
| 16,150                        | 16,200        | 244                        | 244                      | 244                       | 244               | 19,150                        | 19,200        | 290                        | 290                      | 290                       | 290               | 22,150                        | 22,200        | 335                        | 335                      | 335                       | 335               |
| 16,200                        | 16,250        | 245                        | 245                      | 245                       | 245               | 19,200                        | 19,250        | 290                        | 290                      | 290                       | 290               | 22,200                        | 22,250        | 336                        | 336                      | 336                       | 336               |
| 16,250                        | 16,300        | 246                        | 246                      | 246                       | 246               | 19,250                        | 19,300        | 291                        | 291                      | 291                       | 291               | 22,250                        | 22,300        | 336                        | 336                      | 336                       | 336               |
| 16,300                        | 16,350        | 247                        | 247                      | 247                       | 247               | 19,300                        | 19,350        | 292                        | 292                      | 292                       | 292               | 22,300                        | 22,350        | 337                        | 337                      | 337                       | 337               |
| 16,350                        | 16,400        | 247                        | 247                      | 247                       | 247               | 19,350                        | 19,400        | 293                        | 293                      | 293                       | 293               | 22,350                        | 22,400        | 338                        | 338                      | 338                       | 338               |
| 16,400                        | 16,450        | 248                        | 248                      | 248                       | 248               | 19,400                        | 19,450        | 293                        | 293                      | 293                       | 293               | 22,400                        | 22,450        | 339                        | 339                      | 339                       | 339               |
| 16,450                        | 16,500        | 249                        | 249                      | 249                       | 249               | 19,450                        | 19,500        | 294                        | 294                      | 294                       | 294               | 22,450                        | 22,500        | 339                        | 339                      | 339                       | 339               |
| 16,500                        | 16,550        | 250                        | 250                      | 250                       | 250               | 19,500                        | 19,550        | 295                        | 295                      | 295                       | 295               | 22,500                        | 22,550        | 340                        | 340                      | 340                       | 340               |
| 16,550                        | 16,600        | 250                        | 250                      | 250                       | 250               | 19,550                        | 19,600        | 296                        | 296                      | 296                       | 296               | 22,550                        | 22,600        | 341                        | 341                      | 341                       | 341               |
| 16,600                        | 16,650        | 251                        | 251                      | 251                       | 251               | 19,600                        | 19,650        | 296                        | 296                      | 296                       | 296               | 22,600                        | 22,650        | 342                        | 342                      | 342                       | 342               |
| 16,650                        | 16,700        | 252                        | 252                      | 252                       | 252               | 19,650                        | 19,700        | 297                        | 297                      | 297                       | 297               | 22,650                        | 22,700        | 342                        | 342                      | 342                       | 342               |
| 16,700                        | 16,750        | 253                        | 253                      | 253                       | 253               | 19,700                        | 19,750        | 298                        | 298                      | 298                       | 298               | 22,700                        | 22,750        | 343                        | 343                      | 343                       | 343               |
| 16,750                        | 16,800        | 253                        | 253                      | 253                       | 253               | 19,750                        | 19,800        | 299                        | 299                      | 299                       | 299               | 22,750                        | 22,800        | 344                        | 344                      | 344                       | 344               |
| 16,800                        | 16,850        | 254                        | 254                      | 254                       | 254               | 19,800                        | 19,850        | 299                        | 299                      | 299                       | 299               | 22,800                        | 22,850        | 345                        | 345                      | 345                       | 345               |
| 16,850                        | 16,900        | 255                        | 255                      | 255                       | 255               | 19,850                        | 19,900        | 300                        | 300                      | 300                       | 300               | 22,850                        | 22,900        | 345                        | 345                      | 345                       | 345               |
| 16,900                        | 16,950        | 256                        | 256                      | 256                       | 256               | 19,900                        | 19,950        | 301                        | 301                      | 301                       | 301               | 22,900                        | 22,950        | 346                        | 346                      | 346                       | 346               |
| 16,950                        | 17,000        | 256                        | 256                      | 256                       | 256               | 19,950                        | 20,000        | 302                        | 302                      | 302                       | 302               | 22,950                        | 23,000        | 347                        | 347                      | 347                       | 347               |

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



2012 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 |
|                               |        | Your tax is—               |                          |                           |                   |                               |        | Your tax is—               |                          |                           |                   |                               |        | Your tax is—               |                          |                           |                   |
| <b>23,000</b>                 |        |                            |                          |                           |                   | <b>26,000</b>                 |        |                            |                          |                           |                   | <b>29,000</b>                 |        |                            |                          |                           |                   |
| 23,000                        | 23,050 | 348                        | 348                      | 348                       | 348               | 26,000                        | 26,050 | 393                        | 393                      | 393                       | 393               | 29,000                        | 29,050 | 438                        | 438                      | 438                       | 438               |
| 23,050                        | 23,100 | 348                        | 348                      | 348                       | 348               | 26,050                        | 26,100 | 394                        | 394                      | 394                       | 394               | 29,050                        | 29,100 | 439                        | 439                      | 439                       | 439               |
| 23,100                        | 23,150 | 349                        | 349                      | 349                       | 349               | 26,100                        | 26,150 | 394                        | 394                      | 394                       | 394               | 29,100                        | 29,150 | 440                        | 440                      | 440                       | 440               |
| 23,150                        | 23,200 | 350                        | 350                      | 350                       | 350               | 26,150                        | 26,200 | 395                        | 395                      | 395                       | 395               | 29,150                        | 29,200 | 441                        | 441                      | 441                       | 441               |
| 23,200                        | 23,250 | 351                        | 351                      | 351                       | 351               | 26,200                        | 26,250 | 396                        | 396                      | 396                       | 396               | 29,200                        | 29,250 | 441                        | 441                      | 441                       | 441               |
| 23,250                        | 23,300 | 351                        | 351                      | 351                       | 351               | 26,250                        | 26,300 | 397                        | 397                      | 397                       | 397               | 29,250                        | 29,300 | 442                        | 442                      | 442                       | 442               |
| 23,300                        | 23,350 | 352                        | 352                      | 352                       | 352               | 26,300                        | 26,350 | 398                        | 398                      | 398                       | 398               | 29,300                        | 29,350 | 443                        | 443                      | 443                       | 443               |
| 23,350                        | 23,400 | 353                        | 353                      | 353                       | 353               | 26,350                        | 26,400 | 398                        | 398                      | 398                       | 398               | 29,350                        | 29,400 | 444                        | 444                      | 444                       | 444               |
| 23,400                        | 23,450 | 354                        | 354                      | 354                       | 354               | 26,400                        | 26,450 | 399                        | 399                      | 399                       | 399               | 29,400                        | 29,450 | 444                        | 444                      | 444                       | 444               |
| 23,450                        | 23,500 | 354                        | 354                      | 354                       | 354               | 26,450                        | 26,500 | 400                        | 400                      | 400                       | 400               | 29,450                        | 29,500 | 445                        | 445                      | 445                       | 445               |
| 23,500                        | 23,550 | 355                        | 355                      | 355                       | 355               | 26,500                        | 26,550 | 401                        | 401                      | 401                       | 401               | 29,500                        | 29,550 | 446                        | 446                      | 446                       | 446               |
| 23,550                        | 23,600 | 356                        | 356                      | 356                       | 356               | 26,550                        | 26,600 | 401                        | 401                      | 401                       | 401               | 29,550                        | 29,600 | 447                        | 447                      | 447                       | 447               |
| 23,600                        | 23,650 | 357                        | 357                      | 357                       | 357               | 26,600                        | 26,650 | 402                        | 402                      | 402                       | 402               | 29,600                        | 29,650 | 447                        | 447                      | 448                       | 447               |
| 23,650                        | 23,700 | 357                        | 357                      | 357                       | 357               | 26,650                        | 26,700 | 403                        | 403                      | 403                       | 403               | 29,650                        | 29,700 | 448                        | 448                      | 450                       | 448               |
| 23,700                        | 23,750 | 358                        | 358                      | 358                       | 358               | 26,700                        | 26,750 | 404                        | 404                      | 404                       | 404               | 29,700                        | 29,750 | 449                        | 449                      | 451                       | 449               |
| 23,750                        | 23,800 | 359                        | 359                      | 359                       | 359               | 26,750                        | 26,800 | 404                        | 404                      | 404                       | 404               | 29,750                        | 29,800 | 450                        | 450                      | 453                       | 450               |
| 23,800                        | 23,850 | 360                        | 360                      | 360                       | 360               | 26,800                        | 26,850 | 405                        | 405                      | 405                       | 405               | 29,800                        | 29,850 | 450                        | 450                      | 454                       | 450               |
| 23,850                        | 23,900 | 361                        | 361                      | 361                       | 361               | 26,850                        | 26,900 | 406                        | 406                      | 406                       | 406               | 29,850                        | 29,900 | 451                        | 451                      | 455                       | 451               |
| 23,900                        | 23,950 | 361                        | 361                      | 361                       | 361               | 26,900                        | 26,950 | 407                        | 407                      | 407                       | 407               | 29,900                        | 29,950 | 452                        | 452                      | 457                       | 452               |
| 23,950                        | 24,000 | 362                        | 362                      | 362                       | 362               | 26,950                        | 27,000 | 407                        | 407                      | 407                       | 407               | 29,950                        | 30,000 | 453                        | 453                      | 458                       | 453               |
| <b>24,000</b>                 |        |                            |                          |                           |                   | <b>27,000</b>                 |        |                            |                          |                           |                   | <b>30,000</b>                 |        |                            |                          |                           |                   |
| 24,000                        | 24,050 | 363                        | 363                      | 363                       | 363               | 27,000                        | 27,050 | 408                        | 408                      | 408                       | 408               | 30,000                        | 30,050 | 453                        | 453                      | 460                       | 453               |
| 24,050                        | 24,100 | 364                        | 364                      | 364                       | 364               | 27,050                        | 27,100 | 409                        | 409                      | 409                       | 409               | 30,050                        | 30,100 | 454                        | 454                      | 461                       | 454               |
| 24,100                        | 24,150 | 364                        | 364                      | 364                       | 364               | 27,100                        | 27,150 | 410                        | 410                      | 410                       | 410               | 30,100                        | 30,150 | 455                        | 455                      | 462                       | 455               |
| 24,150                        | 24,200 | 365                        | 365                      | 365                       | 365               | 27,150                        | 27,200 | 410                        | 410                      | 410                       | 410               | 30,150                        | 30,200 | 456                        | 456                      | 464                       | 456               |
| 24,200                        | 24,250 | 366                        | 366                      | 366                       | 366               | 27,200                        | 27,250 | 411                        | 411                      | 411                       | 411               | 30,200                        | 30,250 | 456                        | 456                      | 465                       | 456               |
| 24,250                        | 24,300 | 367                        | 367                      | 367                       | 367               | 27,250                        | 27,300 | 412                        | 412                      | 412                       | 412               | 30,250                        | 30,300 | 457                        | 457                      | 467                       | 457               |
| 24,300                        | 24,350 | 367                        | 367                      | 367                       | 367               | 27,300                        | 27,350 | 413                        | 413                      | 413                       | 413               | 30,300                        | 30,350 | 458                        | 458                      | 468                       | 458               |
| 24,350                        | 24,400 | 368                        | 368                      | 368                       | 368               | 27,350                        | 27,400 | 413                        | 413                      | 413                       | 413               | 30,350                        | 30,400 | 459                        | 459                      | 469                       | 459               |
| 24,400                        | 24,450 | 369                        | 369                      | 369                       | 369               | 27,400                        | 27,450 | 414                        | 414                      | 414                       | 414               | 30,400                        | 30,450 | 459                        | 459                      | 471                       | 459               |
| 24,450                        | 24,500 | 370                        | 370                      | 370                       | 370               | 27,450                        | 27,500 | 415                        | 415                      | 415                       | 415               | 30,450                        | 30,500 | 460                        | 460                      | 472                       | 460               |
| 24,500                        | 24,550 | 370                        | 370                      | 370                       | 370               | 27,500                        | 27,550 | 416                        | 416                      | 416                       | 416               | 30,500                        | 30,550 | 461                        | 461                      | 474                       | 461               |
| 24,550                        | 24,600 | 371                        | 371                      | 371                       | 371               | 27,550                        | 27,600 | 416                        | 416                      | 416                       | 416               | 30,550                        | 30,600 | 462                        | 462                      | 475                       | 462               |
| 24,600                        | 24,650 | 372                        | 372                      | 372                       | 372               | 27,600                        | 27,650 | 417                        | 417                      | 417                       | 417               | 30,600                        | 30,650 | 462                        | 462                      | 477                       | 462               |
| 24,650                        | 24,700 | 373                        | 373                      | 373                       | 373               | 27,650                        | 27,700 | 418                        | 418                      | 418                       | 418               | 30,650                        | 30,700 | 463                        | 463                      | 478                       | 463               |
| 24,700                        | 24,750 | 373                        | 373                      | 373                       | 373               | 27,700                        | 27,750 | 419                        | 419                      | 419                       | 419               | 30,700                        | 30,750 | 464                        | 464                      | 479                       | 464               |
| 24,750                        | 24,800 | 374                        | 374                      | 374                       | 374               | 27,750                        | 27,800 | 419                        | 419                      | 419                       | 419               | 30,750                        | 30,800 | 465                        | 465                      | 481                       | 465               |
| 24,800                        | 24,850 | 375                        | 375                      | 375                       | 375               | 27,800                        | 27,850 | 420                        | 420                      | 420                       | 420               | 30,800                        | 30,850 | 465                        | 465                      | 482                       | 465               |
| 24,850                        | 24,900 | 376                        | 376                      | 376                       | 376               | 27,850                        | 27,900 | 421                        | 421                      | 421                       | 421               | 30,850                        | 30,900 | 466                        | 466                      | 484                       | 466               |
| 24,900                        | 24,950 | 376                        | 376                      | 376                       | 376               | 27,900                        | 27,950 | 422                        | 422                      | 422                       | 422               | 30,900                        | 30,950 | 467                        | 467                      | 485                       | 467               |
| 24,950                        | 25,000 | 377                        | 377                      | 377                       | 377               | 27,950                        | 28,000 | 422                        | 422                      | 422                       | 422               | 30,950                        | 31,000 | 468                        | 468                      | 486                       | 468               |
| <b>25,000</b>                 |        |                            |                          |                           |                   | <b>28,000</b>                 |        |                            |                          |                           |                   | <b>31,000</b>                 |        |                            |                          |                           |                   |
| 25,000                        | 25,050 | 378                        | 378                      | 378                       | 378               | 28,000                        | 28,050 | 423                        | 423                      | 423                       | 423               | 31,000                        | 31,050 | 468                        | 468                      | 488                       | 468               |
| 25,050                        | 25,100 | 379                        | 379                      | 379                       | 379               | 28,050                        | 28,100 | 424                        | 424                      | 424                       | 424               | 31,050                        | 31,100 | 469                        | 469                      | 489                       | 469               |
| 25,100                        | 25,150 | 379                        | 379                      | 379                       | 379               | 28,100                        | 28,150 | 425                        | 425                      | 425                       | 425               | 31,100                        | 31,150 | 470                        | 470                      | 491                       | 470               |
| 25,150                        | 25,200 | 380                        | 380                      | 380                       | 380               | 28,150                        | 28,200 | 425                        | 425                      | 425                       | 425               | 31,150                        | 31,200 | 471                        | 471                      | 492                       | 471               |
| 25,200                        | 25,250 | 381                        | 381                      | 381                       | 381               | 28,200                        | 28,250 | 426                        | 426                      | 426                       | 426               | 31,200                        | 31,250 | 471                        | 471                      | 493                       | 471               |
| 25,250                        | 25,300 | 382                        | 382                      | 382                       | 382               | 28,250                        | 28,300 | 427                        | 427                      | 427                       | 427               | 31,250                        | 31,300 | 472                        | 472                      | 495                       | 472               |
| 25,300                        | 25,350 | 382                        | 382                      | 382                       | 382               | 28,300                        | 28,350 | 428                        | 428                      | 428                       | 428               | 31,300                        | 31,350 | 473                        | 473                      | 496                       | 473               |
| 25,350                        | 25,400 | 383                        | 383                      | 383                       | 383               | 28,350                        | 28,400 | 428                        | 428                      | 428                       | 428               | 31,350                        | 31,400 | 474                        | 474                      | 498                       | 474               |
| 25,400                        | 25,450 | 384                        | 384                      | 384                       | 384               | 28,400                        | 28,450 | 429                        | 429                      | 429                       | 429               | 31,400                        | 31,450 | 475                        | 475                      | 499                       | 475               |
| 25,450                        | 25,500 | 385                        | 385                      | 385                       | 385               | 28,450                        | 28,500 | 430                        | 430                      | 430                       | 430               | 31,450                        | 31,500 | 475                        | 475                      | 500                       | 475               |
| 25,500                        | 25,550 | 385                        | 385                      | 385                       | 385               | 28,500                        | 28,550 | 431                        | 431                      | 431                       | 431               | 31,500                        | 31,550 | 476                        | 476                      | 502                       | 476               |
| 25,550                        | 25,600 | 386                        | 386                      | 386                       | 386               | 28,550                        | 28,600 | 431                        | 431                      | 431                       | 431               | 31,550                        | 31,600 | 477                        | 477                      | 503                       | 477               |
| 25,600                        | 25,650 | 387                        | 387                      | 387                       | 387               | 28,600                        | 28,650 | 432                        | 432                      | 432                       | 432               | 31,600                        | 31,650 | 478                        | 478                      | 505                       | 478               |
| 25,650                        | 25,700 | 388                        | 388                      | 388                       | 388               | 28,650                        | 28,700 | 433                        | 433                      | 433                       | 433               | 31,650                        | 31,700 | 478                        | 478                      | 506                       | 478               |
| 25,700                        | 25,750 | 388                        | 388                      | 388                       | 388               | 28,700                        | 28,750 | 434                        | 434                      | 434                       | 434               | 31,700                        | 31,750 | 479                        | 479                      | 508                       | 479               |
| 25,750                        | 25,800 | 389                        | 389                      | 389                       | 389               | 28,750                        | 28,800 | 435                        | 435                      | 435                       | 435               | 31,750                        | 31,800 | 480                        | 480                      | 509                       | 480               |
| 25,800                        | 25,850 | 390                        | 390                      | 390                       | 390               | 28,800                        | 28,850 | 435                        | 435                      | 435                       | 435               | 31,800                        | 31,850 | 481                        | 481                      | 510                       | 481               |
| 25,850                        | 25,900 | 391                        | 391                      | 391                       | 391               | 28,850                        | 28,900 | 436                        | 436                      | 436                       | 436               | 31,850                        | 31,900 | 481                        | 481                      | 512                       | 481               |
| 25,900                        | 25,950 | 391                        | 391                      | 391                       | 391               | 28,900                        | 28,950 | 437                        | 437                      | 437                       | 437               | 31,900                        | 31,950 | 482                        | 482                      | 513                       | 482               |
| 25,950                        | 26,000 | 392                        | 392                      | 392                       | 392               | 28,950                        | 29,000 | 438                        | 438                      | 438                       | 438               | 31,950                        | 32,000 | 483                        | 483                      | 515                       | 483               |

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

2012 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 |
|                               |        | Your tax is—               |                          |                           |                   |                               |        | Your tax is—               |                          |                           |                   |                               |        | Your tax is—               |                          |                           |                   |
| <b>32,000</b>                 |        |                            |                          |                           |                   | <b>35,000</b>                 |        |                            |                          |                           |                   | <b>38,000</b>                 |        |                            |                          |                           |                   |
| 32,000                        | 32,050 | 484                        | 484                      | 516                       | 484               | 35,000                        | 35,050 | 529                        | 529                      | 601                       | 529               | 38,000                        | 38,050 | 609                        | 574                      | 685                       | 574               |
| 32,050                        | 32,100 | 484                        | 484                      | 517                       | 484               | 35,050                        | 35,100 | 530                        | 530                      | 602                       | 530               | 38,050                        | 38,100 | 611                        | 575                      | 687                       | 575               |
| 32,100                        | 32,150 | 485                        | 485                      | 519                       | 485               | 35,100                        | 35,150 | 530                        | 530                      | 603                       | 530               | 38,100                        | 38,150 | 612                        | 576                      | 688                       | 576               |
| 32,150                        | 32,200 | 486                        | 486                      | 520                       | 486               | 35,150                        | 35,200 | 531                        | 531                      | 605                       | 531               | 38,150                        | 38,200 | 613                        | 576                      | 689                       | 576               |
| 32,200                        | 32,250 | 487                        | 487                      | 522                       | 487               | 35,200                        | 35,250 | 532                        | 532                      | 606                       | 532               | 38,200                        | 38,250 | 615                        | 577                      | 691                       | 577               |
| 32,250                        | 32,300 | 487                        | 487                      | 523                       | 487               | 35,250                        | 35,300 | 533                        | 533                      | 608                       | 533               | 38,250                        | 38,300 | 616                        | 578                      | 692                       | 578               |
| 32,300                        | 32,350 | 488                        | 488                      | 524                       | 488               | 35,300                        | 35,350 | 533                        | 533                      | 609                       | 533               | 38,300                        | 38,350 | 618                        | 579                      | 694                       | 579               |
| 32,350                        | 32,400 | 489                        | 489                      | 526                       | 489               | 35,350                        | 35,400 | 534                        | 534                      | 610                       | 534               | 38,350                        | 38,400 | 619                        | 579                      | 695                       | 579               |
| 32,400                        | 32,450 | 490                        | 490                      | 527                       | 490               | 35,400                        | 35,450 | 536                        | 536                      | 612                       | 536               | 38,400                        | 38,450 | 621                        | 580                      | 696                       | 580               |
| 32,450                        | 32,500 | 490                        | 490                      | 529                       | 490               | 35,450                        | 35,500 | 537                        | 537                      | 613                       | 537               | 38,450                        | 38,500 | 622                        | 581                      | 698                       | 581               |
| 32,500                        | 32,550 | 491                        | 491                      | 530                       | 491               | 35,500                        | 35,550 | 539                        | 539                      | 615                       | 539               | 38,500                        | 38,550 | 623                        | 582                      | 699                       | 582               |
| 32,550                        | 32,600 | 492                        | 492                      | 532                       | 492               | 35,550                        | 35,600 | 540                        | 540                      | 616                       | 540               | 38,550                        | 38,600 | 625                        | 582                      | 701                       | 582               |
| 32,600                        | 32,650 | 493                        | 493                      | 533                       | 493               | 35,600                        | 35,650 | 542                        | 542                      | 618                       | 542               | 38,600                        | 38,650 | 626                        | 583                      | 702                       | 583               |
| 32,650                        | 32,700 | 493                        | 493                      | 534                       | 493               | 35,650                        | 35,700 | 543                        | 543                      | 619                       | 543               | 38,650                        | 38,700 | 628                        | 584                      | 704                       | 584               |
| 32,700                        | 32,750 | 494                        | 494                      | 536                       | 494               | 35,700                        | 35,750 | 544                        | 544                      | 620                       | 544               | 38,700                        | 38,750 | 629                        | 585                      | 705                       | 585               |
| 32,750                        | 32,800 | 495                        | 495                      | 537                       | 495               | 35,750                        | 35,800 | 546                        | 546                      | 622                       | 546               | 38,750                        | 38,800 | 630                        | 586                      | 706                       | 586               |
| 32,800                        | 32,850 | 496                        | 496                      | 539                       | 496               | 35,800                        | 35,850 | 547                        | 547                      | 623                       | 547               | 38,800                        | 38,850 | 632                        | 586                      | 708                       | 586               |
| 32,850                        | 32,900 | 496                        | 496                      | 540                       | 496               | 35,850                        | 35,900 | 549                        | 549                      | 625                       | 549               | 38,850                        | 38,900 | 633                        | 587                      | 709                       | 587               |
| 32,900                        | 32,950 | 497                        | 497                      | 541                       | 497               | 35,900                        | 35,950 | 550                        | 550                      | 626                       | 550               | 38,900                        | 38,950 | 635                        | 588                      | 711                       | 588               |
| 32,950                        | 33,000 | 498                        | 498                      | 543                       | 498               | 35,950                        | 36,000 | 551                        | 551                      | 627                       | 551               | 38,950                        | 39,000 | 636                        | 589                      | 712                       | 589               |
| <b>33,000</b>                 |        |                            |                          |                           |                   | <b>36,000</b>                 |        |                            |                          |                           |                   | <b>39,000</b>                 |        |                            |                          |                           |                   |
| 33,000                        | 33,050 | 499                        | 499                      | 544                       | 499               | 36,000                        | 36,050 | 553                        | 553                      | 629                       | 553               | 39,000                        | 39,050 | 637                        | 589                      | 713                       | 589               |
| 33,050                        | 33,100 | 499                        | 499                      | 546                       | 499               | 36,050                        | 36,100 | 554                        | 554                      | 630                       | 554               | 39,050                        | 39,100 | 639                        | 590                      | 715                       | 590               |
| 33,100                        | 33,150 | 500                        | 500                      | 547                       | 500               | 36,100                        | 36,150 | 556                        | 556                      | 632                       | 556               | 39,100                        | 39,150 | 640                        | 591                      | 716                       | 591               |
| 33,150                        | 33,200 | 501                        | 501                      | 548                       | 501               | 36,150                        | 36,200 | 557                        | 557                      | 633                       | 557               | 39,150                        | 39,200 | 642                        | 592                      | 718                       | 592               |
| 33,200                        | 33,250 | 502                        | 502                      | 550                       | 502               | 36,200                        | 36,250 | 558                        | 558                      | 634                       | 558               | 39,200                        | 39,250 | 643                        | 592                      | 719                       | 592               |
| 33,250                        | 33,300 | 502                        | 502                      | 551                       | 502               | 36,250                        | 36,300 | 560                        | 560                      | 636                       | 560               | 39,250                        | 39,300 | 644                        | 593                      | 720                       | 593               |
| 33,300                        | 33,350 | 503                        | 503                      | 553                       | 503               | 36,300                        | 36,350 | 561                        | 561                      | 637                       | 561               | 39,300                        | 39,350 | 646                        | 594                      | 722                       | 594               |
| 33,350                        | 33,400 | 504                        | 504                      | 554                       | 504               | 36,350                        | 36,400 | 563                        | 563                      | 639                       | 563               | 39,350                        | 39,400 | 647                        | 595                      | 723                       | 595               |
| 33,400                        | 33,450 | 505                        | 505                      | 555                       | 505               | 36,400                        | 36,450 | 564                        | 564                      | 640                       | 564               | 39,400                        | 39,450 | 649                        | 595                      | 725                       | 595               |
| 33,450                        | 33,500 | 505                        | 505                      | 557                       | 505               | 36,450                        | 36,500 | 566                        | 566                      | 641                       | 566               | 39,450                        | 39,500 | 650                        | 596                      | 726                       | 596               |
| 33,500                        | 33,550 | 506                        | 506                      | 558                       | 506               | 36,500                        | 36,550 | 567                        | 567                      | 643                       | 567               | 39,500                        | 39,550 | 652                        | 597                      | 728                       | 597               |
| 33,550                        | 33,600 | 507                        | 507                      | 560                       | 507               | 36,550                        | 36,600 | 568                        | 568                      | 644                       | 568               | 39,550                        | 39,600 | 653                        | 598                      | 729                       | 598               |
| 33,600                        | 33,650 | 508                        | 508                      | 561                       | 508               | 36,600                        | 36,650 | 570                        | 570                      | 646                       | 570               | 39,600                        | 39,650 | 654                        | 598                      | 730                       | 598               |
| 33,650                        | 33,700 | 508                        | 508                      | 563                       | 508               | 36,650                        | 36,700 | 571                        | 571                      | 647                       | 571               | 39,650                        | 39,700 | 656                        | 599                      | 732                       | 599               |
| 33,700                        | 33,750 | 509                        | 509                      | 564                       | 509               | 36,700                        | 36,750 | 573                        | 573                      | 649                       | 573               | 39,700                        | 39,750 | 657                        | 600                      | 733                       | 600               |
| 33,750                        | 33,800 | 510                        | 510                      | 565                       | 510               | 36,750                        | 36,800 | 574                        | 574                      | 650                       | 574               | 39,750                        | 39,800 | 659                        | 601                      | 735                       | 601               |
| 33,800                        | 33,850 | 511                        | 511                      | 567                       | 511               | 36,800                        | 36,850 | 575                        | 575                      | 651                       | 575               | 39,800                        | 39,850 | 660                        | 601                      | 736                       | 601               |
| 33,850                        | 33,900 | 512                        | 512                      | 568                       | 512               | 36,850                        | 36,900 | 577                        | 577                      | 653                       | 577               | 39,850                        | 39,900 | 661                        | 602                      | 737                       | 602               |
| 33,900                        | 33,950 | 512                        | 512                      | 570                       | 512               | 36,900                        | 36,950 | 578                        | 578                      | 654                       | 578               | 39,900                        | 39,950 | 663                        | 603                      | 739                       | 603               |
| 33,950                        | 34,000 | 513                        | 513                      | 571                       | 513               | 36,950                        | 37,000 | 580                        | 580                      | 656                       | 580               | 39,950                        | 40,000 | 664                        | 604                      | 740                       | 604               |
| <b>34,000</b>                 |        |                            |                          |                           |                   | <b>37,000</b>                 |        |                            |                          |                           |                   | <b>40,000</b>                 |        |                            |                          |                           |                   |
| 34,000                        | 34,050 | 514                        | 514                      | 572                       | 514               | 37,000                        | 37,050 | 581                        | 581                      | 657                       | 581               | 40,000                        | 40,050 | 666                        | 604                      | 742                       | 604               |
| 34,050                        | 34,100 | 515                        | 515                      | 574                       | 515               | 37,050                        | 37,100 | 582                        | 582                      | 658                       | 582               | 40,050                        | 40,100 | 667                        | 605                      | 743                       | 605               |
| 34,100                        | 34,150 | 515                        | 515                      | 575                       | 515               | 37,100                        | 37,150 | 584                        | 584                      | 660                       | 584               | 40,100                        | 40,150 | 668                        | 606                      | 744                       | 606               |
| 34,150                        | 34,200 | 516                        | 516                      | 577                       | 516               | 37,150                        | 37,200 | 585                        | 585                      | 661                       | 585               | 40,150                        | 40,200 | 670                        | 607                      | 746                       | 607               |
| 34,200                        | 34,250 | 517                        | 517                      | 578                       | 517               | 37,200                        | 37,250 | 587                        | 587                      | 663                       | 587               | 40,200                        | 40,250 | 671                        | 607                      | 747                       | 607               |
| 34,250                        | 34,300 | 518                        | 518                      | 579                       | 518               | 37,250                        | 37,300 | 588                        | 588                      | 664                       | 588               | 40,250                        | 40,300 | 673                        | 608                      | 749                       | 608               |
| 34,300                        | 34,350 | 518                        | 518                      | 581                       | 518               | 37,300                        | 37,350 | 589                        | 589                      | 665                       | 589               | 40,300                        | 40,350 | 674                        | 609                      | 750                       | 609               |
| 34,350                        | 34,400 | 519                        | 519                      | 582                       | 519               | 37,350                        | 37,400 | 591                        | 591                      | 667                       | 591               | 40,350                        | 40,400 | 675                        | 610                      | 751                       | 610               |
| 34,400                        | 34,450 | 520                        | 520                      | 584                       | 520               | 37,400                        | 37,450 | 592                        | 592                      | 668                       | 592               | 40,400                        | 40,450 | 677                        | 610                      | 753                       | 610               |
| 34,450                        | 34,500 | 521                        | 521                      | 585                       | 521               | 37,450                        | 37,500 | 594                        | 594                      | 670                       | 594               | 40,450                        | 40,500 | 678                        | 611                      | 754                       | 611               |
| 34,500                        | 34,550 | 521                        | 521                      | 587                       | 521               | 37,500                        | 37,550 | 595                        | 595                      | 671                       | 595               | 40,500                        | 40,550 | 680                        | 612                      | 756                       | 612               |
| 34,550                        | 34,600 | 522                        | 522                      | 588                       | 522               | 37,550                        | 37,600 | 597                        | 597                      | 673                       | 597               | 40,550                        | 40,600 | 681                        | 613                      | 757                       | 613               |
| 34,600                        | 34,650 | 523                        | 523                      | 589                       | 523               | 37,600                        | 37,650 | 598                        | 598                      | 674                       | 598               | 40,600                        | 40,650 | 683                        | 613                      | 759                       | 613               |
| 34,650                        | 34,700 | 524                        | 524                      | 591                       | 524               | 37,650                        | 37,700 | 599                        | 599                      | 675                       | 599               | 40,650                        | 40,700 | 684                        | 614                      | 760                       | 614               |
| 34,700                        | 34,750 | 524                        | 524                      | 592                       | 524               | 37,700                        | 37,750 | 601                        | 601                      | 677                       | 601               | 40,700                        | 40,750 | 685                        | 615                      | 761                       | 615               |
| 34,750                        | 34,800 | 525                        | 525                      | 594                       | 525               | 37,750                        | 37,800 | 602                        | 602                      | 678                       | 602               | 40,750                        | 40,800 | 687                        | 616                      | 763                       | 616               |
| 34,800                        | 34,850 | 526                        | 526                      | 595                       | 526               | 37,800                        | 37,850 | 604                        | 604                      | 680                       | 604               | 40,800                        | 40,850 | 688                        | 616                      | 764                       | 616               |
| 34,850                        | 34,900 | 527                        | 527                      | 596                       | 527               | 37,850                        | 37,900 | 605                        | 605                      | 681                       | 605               | 40,850                        | 40,900 | 690                        | 617                      | 766                       | 617               |
| 34,900                        | 34,950 | 527                        | 527                      | 598                       | 527               | 37,900                        | 37,950 | 606                        | 606                      | 682                       | 606               | 40,900                        | 40,950 | 691                        | 618                      | 767                       | 618               |
| 34,950                        | 35,000 | 528                        | 528                      | 599                       | 528               | 37,950                        | 38,000 | 608                        | 608                      | 684                       | 608               | 40,950                        | 41,000 | 692                        | 619                      | 768                       | 619               |

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

2012 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—               |                          |                           |                   |
| <b>41,000</b>                 |               |                            |                          |                           |                   | <b>44,000</b>                 |               |                            |                          |                           |                   | <b>47,000</b>                 |               |                            |                          |                           |                   |
| 41,000                        | 41,050        | 694                        | 619                      | 770                       | 619               | 44,000                        | 44,050        | 778                        | 665                      | 854                       | 665               | 47,000                        | 47,050        | 863                        | 710                      | 939                       | 710               |
| 41,050                        | 41,100        | 695                        | 620                      | 771                       | 620               | 44,050                        | 44,100        | 780                        | 666                      | 856                       | 666               | 47,050                        | 47,100        | 864                        | 711                      | 940                       | 711               |
| 41,100                        | 41,150        | 697                        | 621                      | 773                       | 621               | 44,100                        | 44,150        | 781                        | 666                      | 857                       | 666               | 47,100                        | 47,150        | 866                        | 712                      | 942                       | 712               |
| 41,150                        | 41,200        | 698                        | 622                      | 774                       | 622               | 44,150                        | 44,200        | 783                        | 667                      | 859                       | 667               | 47,150                        | 47,200        | 867                        | 712                      | 943                       | 712               |
| 41,200                        | 41,250        | 699                        | 622                      | 775                       | 622               | 44,200                        | 44,250        | 784                        | 668                      | 860                       | 668               | 47,200                        | 47,250        | 869                        | 713                      | 945                       | 713               |
| 41,250                        | 41,300        | 701                        | 623                      | 777                       | 623               | 44,250                        | 44,300        | 785                        | 669                      | 861                       | 669               | 47,250                        | 47,300        | 870                        | 714                      | 946                       | 714               |
| 41,300                        | 41,350        | 702                        | 624                      | 778                       | 624               | 44,300                        | 44,350        | 787                        | 669                      | 863                       | 669               | 47,300                        | 47,350        | 871                        | 715                      | 947                       | 715               |
| 41,350                        | 41,400        | 704                        | 625                      | 780                       | 625               | 44,350                        | 44,400        | 788                        | 670                      | 864                       | 670               | 47,350                        | 47,400        | 873                        | 715                      | 949                       | 716               |
| 41,400                        | 41,450        | 705                        | 626                      | 781                       | 626               | 44,400                        | 44,450        | 790                        | 671                      | 866                       | 671               | 47,400                        | 47,450        | 874                        | 716                      | 950                       | 717               |
| 41,450                        | 41,500        | 707                        | 626                      | 782                       | 626               | 44,450                        | 44,500        | 791                        | 672                      | 867                       | 672               | 47,450                        | 47,500        | 876                        | 717                      | 952                       | 719               |
| 41,500                        | 41,550        | 708                        | 627                      | 784                       | 627               | 44,500                        | 44,550        | 793                        | 672                      | 869                       | 672               | 47,500                        | 47,550        | 877                        | 718                      | 953                       | 720               |
| 41,550                        | 41,600        | 709                        | 628                      | 785                       | 628               | 44,550                        | 44,600        | 794                        | 673                      | 870                       | 673               | 47,550                        | 47,600        | 879                        | 718                      | 955                       | 721               |
| 41,600                        | 41,650        | 711                        | 629                      | 787                       | 629               | 44,600                        | 44,650        | 795                        | 674                      | 871                       | 674               | 47,600                        | 47,650        | 880                        | 719                      | 956                       | 723               |
| 41,650                        | 41,700        | 712                        | 629                      | 788                       | 629               | 44,650                        | 44,700        | 797                        | 675                      | 873                       | 675               | 47,650                        | 47,700        | 881                        | 720                      | 957                       | 724               |
| 41,700                        | 41,750        | 714                        | 630                      | 790                       | 630               | 44,700                        | 44,750        | 798                        | 675                      | 874                       | 675               | 47,700                        | 47,750        | 883                        | 721                      | 959                       | 726               |
| 41,750                        | 41,800        | 715                        | 631                      | 791                       | 631               | 44,750                        | 44,800        | 800                        | 676                      | 876                       | 676               | 47,750                        | 47,800        | 884                        | 721                      | 960                       | 727               |
| 41,800                        | 41,850        | 716                        | 632                      | 792                       | 632               | 44,800                        | 44,850        | 801                        | 677                      | 877                       | 677               | 47,800                        | 47,850        | 886                        | 722                      | 962                       | 728               |
| 41,850                        | 41,900        | 718                        | 632                      | 794                       | 632               | 44,850                        | 44,900        | 802                        | 678                      | 878                       | 678               | 47,850                        | 47,900        | 887                        | 723                      | 963                       | 730               |
| 41,900                        | 41,950        | 719                        | 633                      | 795                       | 633               | 44,900                        | 44,950        | 804                        | 678                      | 880                       | 678               | 47,900                        | 47,950        | 888                        | 724                      | 964                       | 731               |
| 41,950                        | 42,000        | 721                        | 634                      | 797                       | 634               | 44,950                        | 45,000        | 805                        | 679                      | 881                       | 679               | 47,950                        | 48,000        | 890                        | 724                      | 966                       | 733               |
| <b>42,000</b>                 |               |                            |                          |                           |                   | <b>45,000</b>                 |               |                            |                          |                           |                   | <b>48,000</b>                 |               |                            |                          |                           |                   |
| 42,000                        | 42,050        | 722                        | 635                      | 798                       | 635               | 45,000                        | 45,050        | 807                        | 680                      | 883                       | 680               | 48,000                        | 48,050        | 891                        | 725                      | 967                       | 734               |
| 42,050                        | 42,100        | 723                        | 635                      | 799                       | 635               | 45,050                        | 45,100        | 808                        | 681                      | 884                       | 681               | 48,050                        | 48,100        | 893                        | 726                      | 969                       | 735               |
| 42,100                        | 42,150        | 725                        | 636                      | 801                       | 636               | 45,100                        | 45,150        | 809                        | 681                      | 885                       | 681               | 48,100                        | 48,150        | 894                        | 727                      | 970                       | 737               |
| 42,150                        | 42,200        | 726                        | 637                      | 802                       | 637               | 45,150                        | 45,200        | 811                        | 682                      | 887                       | 682               | 48,150                        | 48,200        | 895                        | 727                      | 971                       | 738               |
| 42,200                        | 42,250        | 728                        | 638                      | 804                       | 638               | 45,200                        | 45,250        | 812                        | 683                      | 888                       | 683               | 48,200                        | 48,250        | 897                        | 728                      | 973                       | 740               |
| 42,250                        | 42,300        | 729                        | 638                      | 805                       | 638               | 45,250                        | 45,300        | 814                        | 684                      | 890                       | 684               | 48,250                        | 48,300        | 898                        | 729                      | 974                       | 741               |
| 42,300                        | 42,350        | 730                        | 639                      | 806                       | 639               | 45,300                        | 45,350        | 815                        | 684                      | 891                       | 684               | 48,300                        | 48,350        | 900                        | 730                      | 976                       | 742               |
| 42,350                        | 42,400        | 732                        | 640                      | 808                       | 640               | 45,350                        | 45,400        | 816                        | 685                      | 892                       | 685               | 48,350                        | 48,400        | 901                        | 730                      | 977                       | 744               |
| 42,400                        | 42,450        | 733                        | 641                      | 809                       | 641               | 45,400                        | 45,450        | 818                        | 686                      | 894                       | 686               | 48,400                        | 48,450        | 903                        | 731                      | 978                       | 745               |
| 42,450                        | 42,500        | 735                        | 641                      | 811                       | 641               | 45,450                        | 45,500        | 819                        | 687                      | 895                       | 687               | 48,450                        | 48,500        | 904                        | 732                      | 980                       | 747               |
| 42,500                        | 42,550        | 736                        | 642                      | 812                       | 642               | 45,500                        | 45,550        | 821                        | 687                      | 897                       | 687               | 48,500                        | 48,550        | 905                        | 733                      | 981                       | 748               |
| 42,550                        | 42,600        | 738                        | 643                      | 814                       | 643               | 45,550                        | 45,600        | 822                        | 688                      | 898                       | 688               | 48,550                        | 48,600        | 907                        | 733                      | 983                       | 750               |
| 42,600                        | 42,650        | 739                        | 644                      | 815                       | 644               | 45,600                        | 45,650        | 824                        | 689                      | 900                       | 689               | 48,600                        | 48,650        | 908                        | 734                      | 984                       | 751               |
| 42,650                        | 42,700        | 740                        | 644                      | 816                       | 644               | 45,650                        | 45,700        | 825                        | 690                      | 901                       | 690               | 48,650                        | 48,700        | 910                        | 735                      | 986                       | 752               |
| 42,700                        | 42,750        | 742                        | 645                      | 818                       | 645               | 45,700                        | 45,750        | 826                        | 690                      | 902                       | 690               | 48,700                        | 48,750        | 911                        | 736                      | 987                       | 754               |
| 42,750                        | 42,800        | 743                        | 646                      | 819                       | 646               | 45,750                        | 45,800        | 828                        | 691                      | 904                       | 691               | 48,750                        | 48,800        | 912                        | 737                      | 988                       | 755               |
| 42,800                        | 42,850        | 745                        | 647                      | 821                       | 647               | 45,800                        | 45,850        | 829                        | 692                      | 905                       | 692               | 48,800                        | 48,850        | 914                        | 737                      | 990                       | 757               |
| 42,850                        | 42,900        | 746                        | 647                      | 822                       | 647               | 45,850                        | 45,900        | 831                        | 693                      | 907                       | 693               | 48,850                        | 48,900        | 915                        | 738                      | 991                       | 758               |
| 42,900                        | 42,950        | 747                        | 648                      | 823                       | 648               | 45,900                        | 45,950        | 832                        | 693                      | 908                       | 693               | 48,900                        | 48,950        | 917                        | 739                      | 993                       | 759               |
| 42,950                        | 43,000        | 749                        | 649                      | 825                       | 649               | 45,950                        | 46,000        | 833                        | 694                      | 909                       | 694               | 48,950                        | 49,000        | 918                        | 740                      | 994                       | 761               |
| <b>43,000</b>                 |               |                            |                          |                           |                   | <b>46,000</b>                 |               |                            |                          |                           |                   | <b>49,000</b>                 |               |                            |                          |                           |                   |
| 43,000                        | 43,050        | 750                        | 650                      | 826                       | 650               | 46,000                        | 46,050        | 835                        | 695                      | 911                       | 695               | 49,000                        | 49,050        | 919                        | 740                      | 995                       | 762               |
| 43,050                        | 43,100        | 752                        | 650                      | 828                       | 650               | 46,050                        | 46,100        | 836                        | 696                      | 912                       | 696               | 49,050                        | 49,100        | 921                        | 741                      | 997                       | 764               |
| 43,100                        | 43,150        | 753                        | 651                      | 829                       | 651               | 46,100                        | 46,150        | 838                        | 696                      | 914                       | 696               | 49,100                        | 49,150        | 922                        | 742                      | 998                       | 765               |
| 43,150                        | 43,200        | 754                        | 652                      | 830                       | 652               | 46,150                        | 46,200        | 839                        | 697                      | 915                       | 697               | 49,150                        | 49,200        | 924                        | 743                      | 1,000                     | 766               |
| 43,200                        | 43,250        | 756                        | 653                      | 832                       | 653               | 46,200                        | 46,250        | 840                        | 698                      | 916                       | 698               | 49,200                        | 49,250        | 925                        | 743                      | 1,001                     | 768               |
| 43,250                        | 43,300        | 757                        | 653                      | 833                       | 653               | 46,250                        | 46,300        | 842                        | 699                      | 918                       | 699               | 49,250                        | 49,300        | 926                        | 744                      | 1,002                     | 769               |
| 43,300                        | 43,350        | 759                        | 654                      | 835                       | 654               | 46,300                        | 46,350        | 843                        | 700                      | 919                       | 700               | 49,300                        | 49,350        | 928                        | 745                      | 1,004                     | 771               |
| 43,350                        | 43,400        | 760                        | 655                      | 836                       | 655               | 46,350                        | 46,400        | 845                        | 700                      | 921                       | 700               | 49,350                        | 49,400        | 929                        | 746                      | 1,005                     | 772               |
| 43,400                        | 43,450        | 762                        | 656                      | 837                       | 656               | 46,400                        | 46,450        | 846                        | 701                      | 922                       | 701               | 49,400                        | 49,450        | 931                        | 746                      | 1,007                     | 774               |
| 43,450                        | 43,500        | 763                        | 656                      | 839                       | 656               | 46,450                        | 46,500        | 848                        | 702                      | 923                       | 702               | 49,450                        | 49,500        | 932                        | 747                      | 1,008                     | 775               |
| 43,500                        | 43,550        | 764                        | 657                      | 840                       | 657               | 46,500                        | 46,550        | 849                        | 703                      | 925                       | 703               | 49,500                        | 49,550        | 934                        | 748                      | 1,010                     | 776               |
| 43,550                        | 43,600        | 766                        | 658                      | 842                       | 658               | 46,550                        | 46,600        | 850                        | 703                      | 926                       | 703               | 49,550                        | 49,600        | 935                        | 749                      | 1,011                     | 778               |
| 43,600                        | 43,650        | 767                        | 659                      | 843                       | 659               | 46,600                        | 46,650        | 852                        | 704                      | 928                       | 704               | 49,600                        | 49,650        | 936                        | 749                      | 1,012                     | 779               |
| 43,650                        | 43,700        | 769                        | 659                      | 845                       | 659               | 46,650                        | 46,700        | 853                        | 705                      | 929                       | 705               | 49,650                        | 49,700        | 938                        | 750                      | 1,014                     | 781               |
| 43,700                        | 43,750        | 770                        | 660                      | 846                       | 660               | 46,700                        | 46,750        | 855                        | 706                      | 931                       | 706               | 49,700                        | 49,750        | 939                        | 751                      | 1,015                     | 782               |
| 43,750                        | 43,800        | 771                        | 661                      | 847                       | 661               | 46,750                        | 46,800        | 856                        | 706                      | 932                       | 706               | 49,750                        | 49,800        | 941                        | 752                      | 1,017                     | 783               |
| 43,800                        | 43,850        | 773                        | 662                      | 849                       | 662               | 46,800                        | 46,850        | 857                        | 707                      | 933                       | 707               | 49,800                        | 49,850        | 942                        | 752                      | 1,018                     | 785               |
| 43,850                        | 43,900        | 774                        | 663                      | 850                       | 663               | 46,850                        | 46,900        | 859                        | 708                      | 935                       | 708               | 49,850                        | 49,900        | 943                        | 753                      | 1,019                     | 786               |
| 43,900                        | 43,950        | 776                        | 663                      | 852                       | 663               | 46,900                        | 46,950        | 860                        | 709                      | 936                       | 709               | 49,900                        | 49,950        | 945                        | 754                      | 1,021                     | 788               |
| 43,950                        | 44,000        | 777                        | 664                      | 853                       | 664               | 46,950                        | 47,000        | 862                        | 709                      | 938                       | 709               | 49,950                        | 50,000        | 946                        | 755                      | 1,022                     | 789               |

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

2012 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 |
|                               |        | Your tax is—               |                          |                           |                   |                               |        | Your tax is—               |                          |                           |                   |                               |        | Your tax is—               |                          |                           |                   |
| <b>50,000</b>                 |        |                            |                          |                           |                   | <b>53,000</b>                 |        |                            |                          |                           |                   | <b>56,000</b>                 |        |                            |                          |                           |                   |
| 50,000                        | 50,050 | 948                        | 755                      | 1,024                     | 790               | 53,000                        | 53,050 | 1,032                      | 801                      | 1,108                     | 875               | 56,000                        | 56,050 | 1,117                      | 846                      | 1,193                     | 960               |
| 50,050                        | 50,100 | 949                        | 756                      | 1,025                     | 792               | 53,050                        | 53,100 | 1,034                      | 801                      | 1,110                     | 876               | 56,050                        | 56,100 | 1,118                      | 847                      | 1,194                     | 961               |
| 50,100                        | 50,150 | 950                        | 757                      | 1,026                     | 793               | 53,100                        | 53,150 | 1,035                      | 802                      | 1,111                     | 878               | 56,100                        | 56,150 | 1,120                      | 847                      | 1,196                     | 962               |
| 50,150                        | 50,200 | 952                        | 758                      | 1,028                     | 795               | 53,150                        | 53,200 | 1,036                      | 803                      | 1,112                     | 879               | 56,150                        | 56,200 | 1,121                      | 848                      | 1,197                     | 964               |
| 50,200                        | 50,250 | 953                        | 758                      | 1,029                     | 796               | 53,200                        | 53,250 | 1,038                      | 804                      | 1,114                     | 881               | 56,200                        | 56,250 | 1,122                      | 849                      | 1,198                     | 965               |
| 50,250                        | 50,300 | 955                        | 759                      | 1,031                     | 797               | 53,250                        | 53,300 | 1,039                      | 804                      | 1,115                     | 882               | 56,250                        | 56,300 | 1,124                      | 850                      | 1,200                     | 967               |
| 50,300                        | 50,350 | 956                        | 760                      | 1,032                     | 799               | 53,300                        | 53,350 | 1,041                      | 805                      | 1,117                     | 883               | 56,300                        | 56,350 | 1,125                      | 851                      | 1,201                     | 968               |
| 50,350                        | 50,400 | 957                        | 761                      | 1,033                     | 800               | 53,350                        | 53,400 | 1,042                      | 806                      | 1,118                     | 885               | 56,350                        | 56,400 | 1,127                      | 851                      | 1,203                     | 969               |
| 50,400                        | 50,450 | 959                        | 761                      | 1,035                     | 802               | 53,400                        | 53,450 | 1,044                      | 807                      | 1,119                     | 886               | 56,400                        | 56,450 | 1,128                      | 852                      | 1,204                     | 971               |
| 50,450                        | 50,500 | 960                        | 762                      | 1,036                     | 803               | 53,450                        | 53,500 | 1,045                      | 807                      | 1,121                     | 888               | 56,450                        | 56,500 | 1,130                      | 853                      | 1,205                     | 972               |
| 50,500                        | 50,550 | 962                        | 763                      | 1,038                     | 805               | 53,500                        | 53,550 | 1,046                      | 808                      | 1,122                     | 889               | 56,500                        | 56,550 | 1,131                      | 854                      | 1,207                     | 974               |
| 50,550                        | 50,600 | 963                        | 764                      | 1,039                     | 806               | 53,550                        | 53,600 | 1,048                      | 809                      | 1,124                     | 891               | 56,550                        | 56,600 | 1,132                      | 854                      | 1,208                     | 975               |
| 50,600                        | 50,650 | 965                        | 764                      | 1,041                     | 807               | 53,600                        | 53,650 | 1,049                      | 810                      | 1,125                     | 892               | 56,600                        | 56,650 | 1,134                      | 855                      | 1,210                     | 977               |
| 50,650                        | 50,700 | 966                        | 765                      | 1,042                     | 809               | 53,650                        | 53,700 | 1,051                      | 810                      | 1,127                     | 893               | 56,650                        | 56,700 | 1,135                      | 856                      | 1,211                     | 978               |
| 50,700                        | 50,750 | 967                        | 766                      | 1,043                     | 810               | 53,700                        | 53,750 | 1,052                      | 811                      | 1,128                     | 895               | 56,700                        | 56,750 | 1,137                      | 857                      | 1,213                     | 979               |
| 50,750                        | 50,800 | 969                        | 767                      | 1,045                     | 812               | 53,750                        | 53,800 | 1,053                      | 812                      | 1,129                     | 896               | 56,750                        | 56,800 | 1,138                      | 857                      | 1,214                     | 981               |
| 50,800                        | 50,850 | 970                        | 767                      | 1,046                     | 813               | 53,800                        | 53,850 | 1,055                      | 813                      | 1,131                     | 898               | 56,800                        | 56,850 | 1,139                      | 858                      | 1,215                     | 982               |
| 50,850                        | 50,900 | 972                        | 768                      | 1,048                     | 814               | 53,850                        | 53,900 | 1,056                      | 814                      | 1,132                     | 899               | 56,850                        | 56,900 | 1,141                      | 859                      | 1,217                     | 984               |
| 50,900                        | 50,950 | 973                        | 769                      | 1,049                     | 816               | 53,900                        | 53,950 | 1,058                      | 814                      | 1,134                     | 900               | 56,900                        | 56,950 | 1,142                      | 860                      | 1,218                     | 985               |
| 50,950                        | 51,000 | 974                        | 770                      | 1,050                     | 817               | 53,950                        | 54,000 | 1,059                      | 815                      | 1,135                     | 902               | 56,950                        | 57,000 | 1,144                      | 860                      | 1,220                     | 986               |
| <b>51,000</b>                 |        |                            |                          |                           |                   | <b>54,000</b>                 |        |                            |                          |                           |                   | <b>57,000</b>                 |        |                            |                          |                           |                   |
| 51,000                        | 51,050 | 976                        | 770                      | 1,052                     | 819               | 54,000                        | 54,050 | 1,060                      | 816                      | 1,136                     | 903               | 57,000                        | 57,050 | 1,145                      | 861                      | 1,221                     | 988               |
| 51,050                        | 51,100 | 977                        | 771                      | 1,053                     | 820               | 54,050                        | 54,100 | 1,062                      | 817                      | 1,138                     | 905               | 57,050                        | 57,100 | 1,146                      | 862                      | 1,222                     | 989               |
| 51,100                        | 51,150 | 979                        | 772                      | 1,055                     | 821               | 54,100                        | 54,150 | 1,063                      | 817                      | 1,139                     | 906               | 57,100                        | 57,150 | 1,148                      | 863                      | 1,224                     | 991               |
| 51,150                        | 51,200 | 980                        | 773                      | 1,056                     | 823               | 54,150                        | 54,200 | 1,065                      | 818                      | 1,141                     | 907               | 57,150                        | 57,200 | 1,149                      | 863                      | 1,225                     | 992               |
| 51,200                        | 51,250 | 981                        | 773                      | 1,057                     | 824               | 54,200                        | 54,250 | 1,066                      | 819                      | 1,142                     | 909               | 57,200                        | 57,250 | 1,151                      | 864                      | 1,227                     | 993               |
| 51,250                        | 51,300 | 983                        | 774                      | 1,059                     | 826               | 54,250                        | 54,300 | 1,067                      | 820                      | 1,143                     | 910               | 57,250                        | 57,300 | 1,152                      | 865                      | 1,228                     | 995               |
| 51,300                        | 51,350 | 984                        | 775                      | 1,060                     | 827               | 54,300                        | 54,350 | 1,069                      | 820                      | 1,145                     | 912               | 57,300                        | 57,350 | 1,153                      | 866                      | 1,229                     | 996               |
| 51,350                        | 51,400 | 986                        | 776                      | 1,062                     | 828               | 54,350                        | 54,400 | 1,070                      | 821                      | 1,146                     | 913               | 57,350                        | 57,400 | 1,155                      | 866                      | 1,231                     | 998               |
| 51,400                        | 51,450 | 987                        | 777                      | 1,063                     | 830               | 54,400                        | 54,450 | 1,072                      | 822                      | 1,148                     | 915               | 57,400                        | 57,450 | 1,156                      | 867                      | 1,232                     | 999               |
| 51,450                        | 51,500 | 989                        | 777                      | 1,064                     | 831               | 54,450                        | 54,500 | 1,073                      | 823                      | 1,149                     | 916               | 57,450                        | 57,500 | 1,158                      | 868                      | 1,234                     | 1,001             |
| 51,500                        | 51,550 | 990                        | 778                      | 1,066                     | 833               | 54,500                        | 54,550 | 1,075                      | 823                      | 1,151                     | 917               | 57,500                        | 57,550 | 1,159                      | 869                      | 1,235                     | 1,002             |
| 51,550                        | 51,600 | 991                        | 779                      | 1,067                     | 834               | 54,550                        | 54,600 | 1,076                      | 824                      | 1,152                     | 919               | 57,550                        | 57,600 | 1,161                      | 869                      | 1,237                     | 1,003             |
| 51,600                        | 51,650 | 993                        | 780                      | 1,069                     | 836               | 54,600                        | 54,650 | 1,077                      | 825                      | 1,153                     | 920               | 57,600                        | 57,650 | 1,162                      | 870                      | 1,238                     | 1,005             |
| 51,650                        | 51,700 | 994                        | 780                      | 1,070                     | 837               | 54,650                        | 54,700 | 1,079                      | 826                      | 1,155                     | 922               | 57,650                        | 57,700 | 1,163                      | 871                      | 1,239                     | 1,006             |
| 51,700                        | 51,750 | 996                        | 781                      | 1,072                     | 838               | 54,700                        | 54,750 | 1,080                      | 826                      | 1,156                     | 923               | 57,700                        | 57,750 | 1,165                      | 872                      | 1,241                     | 1,008             |
| 51,750                        | 51,800 | 997                        | 782                      | 1,073                     | 840               | 54,750                        | 54,800 | 1,082                      | 827                      | 1,158                     | 924               | 57,750                        | 57,800 | 1,166                      | 872                      | 1,242                     | 1,009             |
| 51,800                        | 51,850 | 998                        | 783                      | 1,074                     | 841               | 54,800                        | 54,850 | 1,083                      | 828                      | 1,159                     | 926               | 57,800                        | 57,850 | 1,168                      | 873                      | 1,244                     | 1,010             |
| 51,850                        | 51,900 | 1,000                      | 783                      | 1,076                     | 843               | 54,850                        | 54,900 | 1,084                      | 829                      | 1,160                     | 927               | 57,850                        | 57,900 | 1,169                      | 874                      | 1,245                     | 1,012             |
| 51,900                        | 51,950 | 1,001                      | 784                      | 1,077                     | 844               | 54,900                        | 54,950 | 1,086                      | 829                      | 1,162                     | 929               | 57,900                        | 57,950 | 1,170                      | 875                      | 1,246                     | 1,013             |
| 51,950                        | 52,000 | 1,003                      | 785                      | 1,079                     | 845               | 54,950                        | 55,000 | 1,087                      | 830                      | 1,163                     | 930               | 57,950                        | 58,000 | 1,172                      | 875                      | 1,248                     | 1,015             |
| <b>52,000</b>                 |        |                            |                          |                           |                   | <b>55,000</b>                 |        |                            |                          |                           |                   | <b>58,000</b>                 |        |                            |                          |                           |                   |
| 52,000                        | 52,050 | 1,004                      | 786                      | 1,080                     | 847               | 55,000                        | 55,050 | 1,089                      | 831                      | 1,165                     | 931               | 58,000                        | 58,050 | 1,173                      | 876                      | 1,249                     | 1,016             |
| 52,050                        | 52,100 | 1,005                      | 786                      | 1,081                     | 848               | 55,050                        | 55,100 | 1,090                      | 832                      | 1,166                     | 933               | 58,050                        | 58,100 | 1,175                      | 877                      | 1,251                     | 1,017             |
| 52,100                        | 52,150 | 1,007                      | 787                      | 1,083                     | 850               | 55,100                        | 55,150 | 1,091                      | 832                      | 1,167                     | 934               | 58,100                        | 58,150 | 1,176                      | 878                      | 1,252                     | 1,019             |
| 52,150                        | 52,200 | 1,008                      | 788                      | 1,084                     | 851               | 55,150                        | 55,200 | 1,093                      | 833                      | 1,169                     | 936               | 58,150                        | 58,200 | 1,177                      | 878                      | 1,253                     | 1,020             |
| 52,200                        | 52,250 | 1,010                      | 789                      | 1,086                     | 852               | 55,200                        | 55,250 | 1,094                      | 834                      | 1,170                     | 937               | 58,200                        | 58,250 | 1,179                      | 879                      | 1,255                     | 1,022             |
| 52,250                        | 52,300 | 1,011                      | 789                      | 1,087                     | 854               | 55,250                        | 55,300 | 1,096                      | 835                      | 1,172                     | 938               | 58,250                        | 58,300 | 1,180                      | 880                      | 1,256                     | 1,023             |
| 52,300                        | 52,350 | 1,012                      | 790                      | 1,088                     | 855               | 55,300                        | 55,350 | 1,097                      | 835                      | 1,173                     | 940               | 58,300                        | 58,350 | 1,182                      | 881                      | 1,258                     | 1,024             |
| 52,350                        | 52,400 | 1,014                      | 791                      | 1,090                     | 857               | 55,350                        | 55,400 | 1,098                      | 836                      | 1,174                     | 941               | 58,350                        | 58,400 | 1,183                      | 881                      | 1,259                     | 1,026             |
| 52,400                        | 52,450 | 1,015                      | 792                      | 1,091                     | 858               | 55,400                        | 55,450 | 1,100                      | 837                      | 1,176                     | 943               | 58,400                        | 58,450 | 1,185                      | 882                      | 1,260                     | 1,027             |
| 52,450                        | 52,500 | 1,017                      | 792                      | 1,093                     | 860               | 55,450                        | 55,500 | 1,101                      | 838                      | 1,177                     | 944               | 58,450                        | 58,500 | 1,186                      | 883                      | 1,262                     | 1,029             |
| 52,500                        | 52,550 | 1,018                      | 793                      | 1,094                     | 861               | 55,500                        | 55,550 | 1,103                      | 838                      | 1,179                     | 946               | 58,500                        | 58,550 | 1,187                      | 884                      | 1,263                     | 1,030             |
| 52,550                        | 52,600 | 1,020                      | 794                      | 1,096                     | 862               | 55,550                        | 55,600 | 1,104                      | 839                      | 1,180                     | 947               | 58,550                        | 58,600 | 1,189                      | 884                      | 1,265                     | 1,032             |
| 52,600                        | 52,650 | 1,021                      | 795                      | 1,097                     | 864               | 55,600                        | 55,650 | 1,106                      | 840                      | 1,182                     | 948               | 58,600                        | 58,650 | 1,190                      | 885                      | 1,266                     | 1,033             |
| 52,650                        | 52,700 | 1,022                      | 795                      | 1,098                     | 865               | 55,650                        | 55,700 | 1,107                      | 841                      | 1,183                     | 950               | 58,650                        | 58,700 | 1,192                      | 886                      | 1,268                     | 1,034             |
| 52,700                        | 52,750 | 1,024                      | 796                      | 1,100                     | 867               | 55,700                        | 55,750 | 1,108                      | 841                      | 1,184                     | 951               | 58,700                        | 58,750 | 1,193                      | 887                      | 1,269                     | 1,036             |
| 52,750                        | 52,800 | 1,025                      | 797                      | 1,101                     | 868               | 55,750                        | 55,800 | 1,110                      | 842                      | 1,186                     | 953               | 58,750                        | 58,800 | 1,194                      | 888                      | 1,270                     | 1,037             |
| 52,800                        | 52,850 | 1,027                      | 798                      | 1,103                     | 869               | 55,800                        | 55,850 | 1,111                      | 843                      | 1,187                     | 954               | 58,800                        | 58,850 | 1,196                      | 888                      | 1,272                     | 1,039             |
| 52,850                        | 52,900 | 1,028                      | 798                      | 1,104                     | 871               | 55,850                        | 55,900 | 1,113                      | 844                      | 1,189                     | 955               | 58,850                        | 58,900 | 1,197                      | 889                      | 1,273                     | 1,040             |
| 52,900                        | 52,950 | 1,029                      | 799                      | 1,105                     | 872               | 55,900                        | 55,950 | 1,114                      | 844                      | 1,190                     | 957               | 58,900                        | 58,950 | 1,199                      | 890                      | 1,275                     | 1,041             |
| 52,950                        | 53,000 | 1,031                      | 800                      | 1,107                     | 874               | 55,950                        | 56,000 | 1,115                      | 845                      | 1,191                     | 958               | 58,950                        | 59,000 | 1,200                      | 891                      | 1,276                     | 1,043             |

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

2012 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 |
|                               |        | Your tax is—               |                          |                           |                   |                               |        | Your tax is—               |                          |                           |                   |                               |        | Your tax is—               |                          |                           |                   |
| <b>59,000</b>                 |        |                            |                          |                           |                   | <b>62,000</b>                 |        |                            |                          |                           |                   | <b>65,000</b>                 |        |                            |                          |                           |                   |
| 59,000                        | 59,050 | 1,201                      | 891                      | 1,277                     | 1,044             | 62,000                        | 62,050 | 1,286                      | 975                      | 1,362                     | 1,129             | 65,000                        | 65,050 | 1,371                      | 1,059                    | 1,447                     | 1,213             |
| 59,050                        | 59,100 | 1,203                      | 892                      | 1,279                     | 1,046             | 62,050                        | 62,100 | 1,287                      | 976                      | 1,363                     | 1,130             | 65,050                        | 65,100 | 1,372                      | 1,061                    | 1,448                     | 1,215             |
| 59,100                        | 59,150 | 1,204                      | 893                      | 1,280                     | 1,047             | 62,100                        | 62,150 | 1,289                      | 978                      | 1,365                     | 1,132             | 65,100                        | 65,150 | 1,373                      | 1,062                    | 1,449                     | 1,216             |
| 59,150                        | 59,200 | 1,206                      | 895                      | 1,282                     | 1,048             | 62,150                        | 62,200 | 1,290                      | 979                      | 1,366                     | 1,133             | 65,150                        | 65,200 | 1,375                      | 1,064                    | 1,451                     | 1,218             |
| 59,200                        | 59,250 | 1,207                      | 896                      | 1,283                     | 1,050             | 62,200                        | 62,250 | 1,292                      | 981                      | 1,368                     | 1,134             | 65,200                        | 65,250 | 1,376                      | 1,065                    | 1,452                     | 1,219             |
| 59,250                        | 59,300 | 1,208                      | 897                      | 1,284                     | 1,051             | 62,250                        | 62,300 | 1,293                      | 982                      | 1,369                     | 1,136             | 65,250                        | 65,300 | 1,378                      | 1,067                    | 1,454                     | 1,220             |
| 59,300                        | 59,350 | 1,210                      | 899                      | 1,286                     | 1,053             | 62,300                        | 62,350 | 1,294                      | 983                      | 1,370                     | 1,137             | 65,300                        | 65,350 | 1,379                      | 1,068                    | 1,455                     | 1,222             |
| 59,350                        | 59,400 | 1,211                      | 900                      | 1,287                     | 1,054             | 62,350                        | 62,400 | 1,296                      | 985                      | 1,372                     | 1,139             | 65,350                        | 65,400 | 1,380                      | 1,069                    | 1,456                     | 1,223             |
| 59,400                        | 59,450 | 1,213                      | 902                      | 1,289                     | 1,056             | 62,400                        | 62,450 | 1,297                      | 986                      | 1,373                     | 1,140             | 65,400                        | 65,450 | 1,382                      | 1,071                    | 1,458                     | 1,225             |
| 59,450                        | 59,500 | 1,214                      | 903                      | 1,290                     | 1,057             | 62,450                        | 62,500 | 1,299                      | 988                      | 1,375                     | 1,142             | 65,450                        | 65,500 | 1,383                      | 1,072                    | 1,459                     | 1,226             |
| 59,500                        | 59,550 | 1,216                      | 904                      | 1,292                     | 1,058             | 62,500                        | 62,550 | 1,300                      | 989                      | 1,376                     | 1,143             | 65,500                        | 65,550 | 1,385                      | 1,074                    | 1,461                     | 1,228             |
| 59,550                        | 59,600 | 1,217                      | 906                      | 1,293                     | 1,060             | 62,550                        | 62,600 | 1,302                      | 990                      | 1,378                     | 1,144             | 65,550                        | 65,600 | 1,386                      | 1,075                    | 1,462                     | 1,229             |
| 59,600                        | 59,650 | 1,218                      | 907                      | 1,294                     | 1,061             | 62,600                        | 62,650 | 1,303                      | 992                      | 1,379                     | 1,146             | 65,600                        | 65,650 | 1,388                      | 1,076                    | 1,464                     | 1,230             |
| 59,650                        | 59,700 | 1,220                      | 909                      | 1,296                     | 1,063             | 62,650                        | 62,700 | 1,304                      | 993                      | 1,380                     | 1,147             | 65,650                        | 65,700 | 1,389                      | 1,078                    | 1,465                     | 1,232             |
| 59,700                        | 59,750 | 1,221                      | 910                      | 1,297                     | 1,064             | 62,700                        | 62,750 | 1,306                      | 995                      | 1,382                     | 1,149             | 65,700                        | 65,750 | 1,390                      | 1,079                    | 1,466                     | 1,233             |
| 59,750                        | 59,800 | 1,223                      | 911                      | 1,299                     | 1,065             | 62,750                        | 62,800 | 1,307                      | 996                      | 1,383                     | 1,150             | 65,750                        | 65,800 | 1,392                      | 1,081                    | 1,468                     | 1,235             |
| 59,800                        | 59,850 | 1,224                      | 913                      | 1,300                     | 1,067             | 62,800                        | 62,850 | 1,309                      | 997                      | 1,385                     | 1,151             | 65,800                        | 65,850 | 1,393                      | 1,082                    | 1,469                     | 1,236             |
| 59,850                        | 59,900 | 1,225                      | 914                      | 1,301                     | 1,068             | 62,850                        | 62,900 | 1,310                      | 999                      | 1,386                     | 1,153             | 65,850                        | 65,900 | 1,395                      | 1,083                    | 1,471                     | 1,237             |
| 59,900                        | 59,950 | 1,227                      | 916                      | 1,303                     | 1,070             | 62,900                        | 62,950 | 1,311                      | 1,000                    | 1,387                     | 1,154             | 65,900                        | 65,950 | 1,396                      | 1,085                    | 1,472                     | 1,239             |
| 59,950                        | 60,000 | 1,228                      | 917                      | 1,304                     | 1,071             | 62,950                        | 63,000 | 1,313                      | 1,002                    | 1,389                     | 1,156             | 65,950                        | 66,000 | 1,397                      | 1,086                    | 1,473                     | 1,240             |
| <b>60,000</b>                 |        |                            |                          |                           |                   | <b>63,000</b>                 |        |                            |                          |                           |                   | <b>66,000</b>                 |        |                            |                          |                           |                   |
| 60,000                        | 60,050 | 1,230                      | 918                      | 1,306                     | 1,072             | 63,000                        | 63,050 | 1,314                      | 1,003                    | 1,390                     | 1,157             | 66,000                        | 66,050 | 1,399                      | 1,088                    | 1,475                     | 1,242             |
| 60,050                        | 60,100 | 1,231                      | 920                      | 1,307                     | 1,074             | 63,050                        | 63,100 | 1,316                      | 1,005                    | 1,392                     | 1,158             | 66,050                        | 66,100 | 1,400                      | 1,089                    | 1,476                     | 1,243             |
| 60,100                        | 60,150 | 1,232                      | 921                      | 1,308                     | 1,075             | 63,100                        | 63,150 | 1,317                      | 1,006                    | 1,393                     | 1,160             | 66,100                        | 66,150 | 1,402                      | 1,091                    | 1,478                     | 1,244             |
| 60,150                        | 60,200 | 1,234                      | 923                      | 1,310                     | 1,077             | 63,150                        | 63,200 | 1,318                      | 1,007                    | 1,394                     | 1,161             | 66,150                        | 66,200 | 1,403                      | 1,092                    | 1,479                     | 1,246             |
| 60,200                        | 60,250 | 1,235                      | 924                      | 1,311                     | 1,078             | 63,200                        | 63,250 | 1,320                      | 1,009                    | 1,396                     | 1,163             | 66,200                        | 66,250 | 1,404                      | 1,093                    | 1,480                     | 1,247             |
| 60,250                        | 60,300 | 1,237                      | 926                      | 1,313                     | 1,079             | 63,250                        | 63,300 | 1,321                      | 1,010                    | 1,397                     | 1,164             | 66,250                        | 66,300 | 1,406                      | 1,095                    | 1,482                     | 1,249             |
| 60,300                        | 60,350 | 1,238                      | 927                      | 1,314                     | 1,081             | 63,300                        | 63,350 | 1,323                      | 1,012                    | 1,399                     | 1,165             | 66,300                        | 66,350 | 1,407                      | 1,096                    | 1,483                     | 1,250             |
| 60,350                        | 60,400 | 1,239                      | 928                      | 1,315                     | 1,082             | 63,350                        | 63,400 | 1,324                      | 1,013                    | 1,400                     | 1,167             | 66,350                        | 66,400 | 1,409                      | 1,098                    | 1,485                     | 1,251             |
| 60,400                        | 60,450 | 1,241                      | 930                      | 1,317                     | 1,084             | 63,400                        | 63,450 | 1,326                      | 1,014                    | 1,401                     | 1,168             | 66,400                        | 66,450 | 1,410                      | 1,099                    | 1,486                     | 1,253             |
| 60,450                        | 60,500 | 1,242                      | 931                      | 1,318                     | 1,085             | 63,450                        | 63,500 | 1,327                      | 1,016                    | 1,403                     | 1,170             | 66,450                        | 66,500 | 1,412                      | 1,100                    | 1,487                     | 1,254             |
| 60,500                        | 60,550 | 1,244                      | 933                      | 1,320                     | 1,087             | 63,500                        | 63,550 | 1,328                      | 1,017                    | 1,404                     | 1,171             | 66,500                        | 66,550 | 1,413                      | 1,102                    | 1,489                     | 1,256             |
| 60,550                        | 60,600 | 1,245                      | 934                      | 1,321                     | 1,088             | 63,550                        | 63,600 | 1,330                      | 1,019                    | 1,406                     | 1,173             | 66,550                        | 66,600 | 1,414                      | 1,103                    | 1,490                     | 1,257             |
| 60,600                        | 60,650 | 1,247                      | 935                      | 1,323                     | 1,089             | 63,600                        | 63,650 | 1,331                      | 1,020                    | 1,407                     | 1,174             | 66,600                        | 66,650 | 1,416                      | 1,105                    | 1,492                     | 1,259             |
| 60,650                        | 60,700 | 1,248                      | 937                      | 1,324                     | 1,091             | 63,650                        | 63,700 | 1,333                      | 1,021                    | 1,409                     | 1,175             | 66,650                        | 66,700 | 1,417                      | 1,106                    | 1,493                     | 1,260             |
| 60,700                        | 60,750 | 1,249                      | 938                      | 1,325                     | 1,092             | 63,700                        | 63,750 | 1,334                      | 1,023                    | 1,410                     | 1,177             | 66,700                        | 66,750 | 1,419                      | 1,107                    | 1,495                     | 1,261             |
| 60,750                        | 60,800 | 1,251                      | 940                      | 1,327                     | 1,094             | 63,750                        | 63,800 | 1,335                      | 1,024                    | 1,411                     | 1,178             | 66,750                        | 66,800 | 1,420                      | 1,109                    | 1,496                     | 1,263             |
| 60,800                        | 60,850 | 1,252                      | 941                      | 1,328                     | 1,095             | 63,800                        | 63,850 | 1,337                      | 1,026                    | 1,413                     | 1,180             | 66,800                        | 66,850 | 1,421                      | 1,110                    | 1,497                     | 1,264             |
| 60,850                        | 60,900 | 1,254                      | 942                      | 1,330                     | 1,096             | 63,850                        | 63,900 | 1,338                      | 1,027                    | 1,414                     | 1,181             | 66,850                        | 66,900 | 1,423                      | 1,112                    | 1,499                     | 1,266             |
| 60,900                        | 60,950 | 1,255                      | 944                      | 1,331                     | 1,098             | 63,900                        | 63,950 | 1,340                      | 1,028                    | 1,416                     | 1,182             | 66,900                        | 66,950 | 1,424                      | 1,113                    | 1,500                     | 1,267             |
| 60,950                        | 61,000 | 1,256                      | 945                      | 1,332                     | 1,099             | 63,950                        | 64,000 | 1,341                      | 1,030                    | 1,417                     | 1,184             | 66,950                        | 67,000 | 1,426                      | 1,114                    | 1,502                     | 1,268             |
| <b>61,000</b>                 |        |                            |                          |                           |                   | <b>64,000</b>                 |        |                            |                          |                           |                   | <b>67,000</b>                 |        |                            |                          |                           |                   |
| 61,000                        | 61,050 | 1,258                      | 947                      | 1,334                     | 1,101             | 64,000                        | 64,050 | 1,342                      | 1,031                    | 1,418                     | 1,185             | 67,000                        | 67,050 | 1,427                      | 1,116                    | 1,503                     | 1,270             |
| 61,050                        | 61,100 | 1,259                      | 948                      | 1,335                     | 1,102             | 64,050                        | 64,100 | 1,344                      | 1,033                    | 1,420                     | 1,187             | 67,050                        | 67,100 | 1,428                      | 1,117                    | 1,504                     | 1,271             |
| 61,100                        | 61,150 | 1,261                      | 950                      | 1,337                     | 1,103             | 64,100                        | 64,150 | 1,345                      | 1,034                    | 1,421                     | 1,188             | 67,100                        | 67,150 | 1,430                      | 1,119                    | 1,506                     | 1,273             |
| 61,150                        | 61,200 | 1,262                      | 951                      | 1,338                     | 1,105             | 64,150                        | 64,200 | 1,347                      | 1,036                    | 1,423                     | 1,189             | 67,150                        | 67,200 | 1,431                      | 1,120                    | 1,507                     | 1,274             |
| 61,200                        | 61,250 | 1,263                      | 952                      | 1,339                     | 1,106             | 64,200                        | 64,250 | 1,348                      | 1,037                    | 1,424                     | 1,191             | 67,200                        | 67,250 | 1,433                      | 1,122                    | 1,509                     | 1,275             |
| 61,250                        | 61,300 | 1,265                      | 954                      | 1,341                     | 1,108             | 64,250                        | 64,300 | 1,349                      | 1,038                    | 1,425                     | 1,192             | 67,250                        | 67,300 | 1,434                      | 1,123                    | 1,510                     | 1,277             |
| 61,300                        | 61,350 | 1,266                      | 955                      | 1,342                     | 1,109             | 64,300                        | 64,350 | 1,351                      | 1,040                    | 1,427                     | 1,194             | 67,300                        | 67,350 | 1,435                      | 1,124                    | 1,511                     | 1,278             |
| 61,350                        | 61,400 | 1,268                      | 957                      | 1,344                     | 1,110             | 64,350                        | 64,400 | 1,352                      | 1,041                    | 1,428                     | 1,195             | 67,350                        | 67,400 | 1,437                      | 1,126                    | 1,513                     | 1,280             |
| 61,400                        | 61,450 | 1,269                      | 958                      | 1,345                     | 1,112             | 64,400                        | 64,450 | 1,354                      | 1,043                    | 1,430                     | 1,197             | 67,400                        | 67,450 | 1,438                      | 1,127                    | 1,514                     | 1,281             |
| 61,450                        | 61,500 | 1,271                      | 959                      | 1,346                     | 1,113             | 64,450                        | 64,500 | 1,355                      | 1,044                    | 1,431                     | 1,198             | 67,450                        | 67,500 | 1,440                      | 1,129                    | 1,516                     | 1,283             |
| 61,500                        | 61,550 | 1,272                      | 961                      | 1,348                     | 1,115             | 64,500                        | 64,550 | 1,357                      | 1,045                    | 1,433                     | 1,199             | 67,500                        | 67,550 | 1,441                      | 1,130                    | 1,517                     | 1,284             |
| 61,550                        | 61,600 | 1,273                      | 962                      | 1,349                     | 1,116             | 64,550                        | 64,600 | 1,358                      | 1,047                    | 1,434                     | 1,201             | 67,550                        | 67,600 | 1,443                      | 1,131                    | 1,519                     | 1,285             |
| 61,600                        | 61,650 | 1,275                      | 964                      | 1,351                     | 1,118             | 64,600                        | 64,650 | 1,359                      | 1,048                    | 1,435                     | 1,202             | 67,600                        | 67,650 | 1,444                      | 1,133                    | 1,520                     | 1,287             |
| 61,650                        | 61,700 | 1,276                      | 965                      | 1,352                     | 1,119             | 64,650                        | 64,700 | 1,361                      | 1,050                    | 1,437                     | 1,204             | 67,650                        | 67,700 | 1,445                      | 1,134                    | 1,521                     | 1,288             |
| 61,700                        | 61,750 | 1,278                      | 966                      | 1,354                     | 1,120             | 64,700                        | 64,750 | 1,362                      | 1,051                    | 1,438                     | 1,205             | 67,700                        | 67,750 | 1,447                      | 1,136                    | 1,523                     | 1,290             |
| 61,750                        | 61,800 | 1,279                      | 968                      | 1,355                     | 1,122             | 64,750                        | 64,800 | 1,364                      | 1,052                    | 1,440                     | 1,206             | 67,750                        | 67,800 | 1,448                      | 1,137                    | 1,524                     | 1,291             |
| 61,800                        | 61,850 | 1,280                      | 969                      | 1,356                     | 1,123             | 64,800                        | 64,850 | 1,365                      | 1,054                    | 1,441                     | 1,208             | 67,800                        | 67,850 | 1,450                      | 1,138                    | 1,526                     | 1,292             |
| 61,850                        | 61,900 | 1,282                      | 971                      | 1,358                     | 1,125             | 64,850                        | 64,900 | 1,366                      | 1,055                    | 1,442                     | 1,209             | 67,850                        | 67,900 | 1,451                      | 1,140                    | 1,527                     | 1,294             |
| 61,900                        | 61,950 | 1,283                      | 972                      | 1,359                     | 1,126             | 64,900                        | 64,950 | 1,368                      | 1,057                    | 1,444                     | 1,211             | 67,900                        | 67,950 | 1,452                      | 1,141                    | 1,528                     | 1,295             |
| 61,950                        | 62,000 | 1,285                      | 973                      | 1,361                     | 1,127             | 64,950                        | 65,000 | 1,369                      | 1,058                    | 1,445                     | 1,212             | 67,950                        | 68,000 | 1,454                      | 1,143                    | 1,530                     | 1,297             |

\*If a Qualifying widow(er), use the Married

2012 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—                  |               | Your tax is—               |                          |                           |                   | Your tax is—                  |               | Your tax is—               |                          |                           |                   |
| <b>68,000</b>                 |               |                            |                          |                           |                   | <b>71,000</b>                 |               |                            |                          |                           |                   | <b>74,000</b>                 |               |                            |                          |                           |                   |
| 68,000                        | 68,050        | 1,455                      | 1,144                    | 1,531                     | 1,298             | 71,000                        | 71,050        | 1,540                      | 1,229                    | 1,616                     | 1,383             | 74,000                        | 74,050        | 1,624                      | 1,313                    | 1,709                     | 1,467             |
| 68,050                        | 68,100        | 1,457                      | 1,146                    | 1,533                     | 1,299             | 71,050                        | 71,100        | 1,541                      | 1,230                    | 1,617                     | 1,384             | 74,050                        | 74,100        | 1,626                      | 1,315                    | 1,710                     | 1,469             |
| 68,100                        | 68,150        | 1,458                      | 1,147                    | 1,534                     | 1,301             | 71,100                        | 71,150        | 1,543                      | 1,232                    | 1,619                     | 1,385             | 74,100                        | 74,150        | 1,627                      | 1,316                    | 1,712                     | 1,470             |
| 68,150                        | 68,200        | 1,459                      | 1,148                    | 1,535                     | 1,302             | 71,150                        | 71,200        | 1,544                      | 1,233                    | 1,620                     | 1,387             | 74,150                        | 74,200        | 1,629                      | 1,318                    | 1,713                     | 1,471             |
| 68,200                        | 68,250        | 1,461                      | 1,150                    | 1,537                     | 1,304             | 71,200                        | 71,250        | 1,545                      | 1,234                    | 1,621                     | 1,388             | 74,200                        | 74,250        | 1,630                      | 1,319                    | 1,715                     | 1,473             |
| 68,250                        | 68,300        | 1,462                      | 1,151                    | 1,538                     | 1,305             | 71,250                        | 71,300        | 1,547                      | 1,236                    | 1,623                     | 1,390             | 74,250                        | 74,300        | 1,631                      | 1,320                    | 1,717                     | 1,474             |
| 68,300                        | 68,350        | 1,464                      | 1,153                    | 1,540                     | 1,306             | 71,300                        | 71,350        | 1,548                      | 1,237                    | 1,624                     | 1,391             | 74,300                        | 74,350        | 1,633                      | 1,322                    | 1,718                     | 1,476             |
| 68,350                        | 68,400        | 1,465                      | 1,154                    | 1,541                     | 1,308             | 71,350                        | 71,400        | 1,550                      | 1,239                    | 1,626                     | 1,392             | 74,350                        | 74,400        | 1,634                      | 1,323                    | 1,720                     | 1,477             |
| 68,400                        | 68,450        | 1,467                      | 1,155                    | 1,542                     | 1,309             | 71,400                        | 71,450        | 1,551                      | 1,240                    | 1,627                     | 1,394             | 74,400                        | 74,450        | 1,636                      | 1,325                    | 1,721                     | 1,479             |
| 68,450                        | 68,500        | 1,468                      | 1,157                    | 1,544                     | 1,311             | 71,450                        | 71,500        | 1,553                      | 1,241                    | 1,629                     | 1,395             | 74,450                        | 74,500        | 1,637                      | 1,326                    | 1,723                     | 1,480             |
| 68,500                        | 68,550        | 1,469                      | 1,158                    | 1,545                     | 1,312             | 71,500                        | 71,550        | 1,554                      | 1,243                    | 1,630                     | 1,397             | 74,500                        | 74,550        | 1,639                      | 1,327                    | 1,724                     | 1,481             |
| 68,550                        | 68,600        | 1,471                      | 1,160                    | 1,547                     | 1,314             | 71,550                        | 71,600        | 1,555                      | 1,244                    | 1,632                     | 1,398             | 74,550                        | 74,600        | 1,640                      | 1,329                    | 1,726                     | 1,483             |
| 68,600                        | 68,650        | 1,472                      | 1,161                    | 1,548                     | 1,315             | 71,600                        | 71,650        | 1,557                      | 1,246                    | 1,634                     | 1,400             | 74,600                        | 74,650        | 1,641                      | 1,330                    | 1,727                     | 1,484             |
| 68,650                        | 68,700        | 1,474                      | 1,162                    | 1,550                     | 1,316             | 71,650                        | 71,700        | 1,558                      | 1,247                    | 1,635                     | 1,401             | 74,650                        | 74,700        | 1,643                      | 1,332                    | 1,729                     | 1,486             |
| 68,700                        | 68,750        | 1,475                      | 1,164                    | 1,551                     | 1,318             | 71,700                        | 71,750        | 1,560                      | 1,248                    | 1,637                     | 1,402             | 74,700                        | 74,750        | 1,644                      | 1,333                    | 1,731                     | 1,487             |
| 68,750                        | 68,800        | 1,476                      | 1,165                    | 1,552                     | 1,319             | 71,750                        | 71,800        | 1,561                      | 1,250                    | 1,638                     | 1,404             | 74,750                        | 74,800        | 1,646                      | 1,334                    | 1,732                     | 1,488             |
| 68,800                        | 68,850        | 1,478                      | 1,167                    | 1,554                     | 1,321             | 71,800                        | 71,850        | 1,562                      | 1,251                    | 1,640                     | 1,405             | 74,800                        | 74,850        | 1,647                      | 1,336                    | 1,734                     | 1,490             |
| 68,850                        | 68,900        | 1,479                      | 1,168                    | 1,555                     | 1,322             | 71,850                        | 71,900        | 1,564                      | 1,253                    | 1,641                     | 1,407             | 74,850                        | 74,900        | 1,648                      | 1,337                    | 1,735                     | 1,491             |
| 68,900                        | 68,950        | 1,481                      | 1,169                    | 1,557                     | 1,323             | 71,900                        | 71,950        | 1,565                      | 1,254                    | 1,643                     | 1,408             | 74,900                        | 74,950        | 1,650                      | 1,339                    | 1,737                     | 1,493             |
| 68,950                        | 69,000        | 1,482                      | 1,171                    | 1,558                     | 1,325             | 71,950                        | 72,000        | 1,567                      | 1,255                    | 1,645                     | 1,409             | 74,950                        | 75,000        | 1,651                      | 1,340                    | 1,738                     | 1,494             |
| <b>69,000</b>                 |               |                            |                          |                           |                   | <b>72,000</b>                 |               |                            |                          |                           |                   | <b>75,000</b>                 |               |                            |                          |                           |                   |
| 69,000                        | 69,050        | 1,483                      | 1,172                    | 1,559                     | 1,326             | 72,000                        | 72,050        | 1,568                      | 1,257                    | 1,646                     | 1,411             | 75,000                        | 75,050        | 1,653                      | 1,341                    | 1,740                     | 1,495             |
| 69,050                        | 69,100        | 1,485                      | 1,174                    | 1,561                     | 1,328             | 72,050                        | 72,100        | 1,569                      | 1,258                    | 1,648                     | 1,412             | 75,050                        | 75,100        | 1,654                      | 1,343                    | 1,742                     | 1,497             |
| 69,100                        | 69,150        | 1,486                      | 1,175                    | 1,562                     | 1,329             | 72,100                        | 72,150        | 1,571                      | 1,260                    | 1,649                     | 1,414             | 75,100                        | 75,150        | 1,655                      | 1,344                    | 1,743                     | 1,498             |
| 69,150                        | 69,200        | 1,488                      | 1,177                    | 1,564                     | 1,330             | 72,150                        | 72,200        | 1,572                      | 1,261                    | 1,651                     | 1,415             | 75,150                        | 75,200        | 1,657                      | 1,346                    | 1,745                     | 1,500             |
| 69,200                        | 69,250        | 1,489                      | 1,178                    | 1,565                     | 1,332             | 72,200                        | 72,250        | 1,574                      | 1,263                    | 1,652                     | 1,416             | 75,200                        | 75,250        | 1,658                      | 1,347                    | 1,746                     | 1,501             |
| 69,250                        | 69,300        | 1,490                      | 1,179                    | 1,566                     | 1,333             | 72,250                        | 72,300        | 1,575                      | 1,264                    | 1,654                     | 1,418             | 75,250                        | 75,300        | 1,660                      | 1,349                    | 1,748                     | 1,502             |
| 69,300                        | 69,350        | 1,492                      | 1,181                    | 1,568                     | 1,335             | 72,300                        | 72,350        | 1,576                      | 1,265                    | 1,655                     | 1,419             | 75,300                        | 75,350        | 1,661                      | 1,350                    | 1,749                     | 1,504             |
| 69,350                        | 69,400        | 1,493                      | 1,182                    | 1,569                     | 1,336             | 72,350                        | 72,400        | 1,578                      | 1,267                    | 1,657                     | 1,421             | 75,350                        | 75,400        | 1,662                      | 1,351                    | 1,751                     | 1,505             |
| 69,400                        | 69,450        | 1,495                      | 1,184                    | 1,571                     | 1,338             | 72,400                        | 72,450        | 1,579                      | 1,268                    | 1,659                     | 1,422             | 75,400                        | 75,450        | 1,664                      | 1,353                    | 1,753                     | 1,507             |
| 69,450                        | 69,500        | 1,496                      | 1,185                    | 1,572                     | 1,339             | 72,450                        | 72,500        | 1,581                      | 1,270                    | 1,660                     | 1,424             | 75,450                        | 75,500        | 1,665                      | 1,354                    | 1,754                     | 1,508             |
| 69,500                        | 69,550        | 1,498                      | 1,186                    | 1,574                     | 1,340             | 72,500                        | 72,550        | 1,582                      | 1,271                    | 1,662                     | 1,425             | 75,500                        | 75,550        | 1,667                      | 1,356                    | 1,756                     | 1,510             |
| 69,550                        | 69,600        | 1,499                      | 1,188                    | 1,575                     | 1,342             | 72,550                        | 72,600        | 1,584                      | 1,272                    | 1,663                     | 1,426             | 75,550                        | 75,600        | 1,668                      | 1,357                    | 1,757                     | 1,511             |
| 69,600                        | 69,650        | 1,500                      | 1,189                    | 1,576                     | 1,343             | 72,600                        | 72,650        | 1,585                      | 1,274                    | 1,665                     | 1,428             | 75,600                        | 75,650        | 1,670                      | 1,358                    | 1,759                     | 1,512             |
| 69,650                        | 69,700        | 1,502                      | 1,191                    | 1,578                     | 1,345             | 72,650                        | 72,700        | 1,586                      | 1,275                    | 1,666                     | 1,429             | 75,650                        | 75,700        | 1,671                      | 1,360                    | 1,760                     | 1,514             |
| 69,700                        | 69,750        | 1,503                      | 1,192                    | 1,579                     | 1,346             | 72,700                        | 72,750        | 1,588                      | 1,277                    | 1,668                     | 1,431             | 75,700                        | 75,750        | 1,672                      | 1,361                    | 1,762                     | 1,515             |
| 69,750                        | 69,800        | 1,505                      | 1,193                    | 1,581                     | 1,347             | 72,750                        | 72,800        | 1,589                      | 1,278                    | 1,670                     | 1,432             | 75,750                        | 75,800        | 1,674                      | 1,363                    | 1,763                     | 1,517             |
| 69,800                        | 69,850        | 1,506                      | 1,195                    | 1,582                     | 1,349             | 72,800                        | 72,850        | 1,591                      | 1,279                    | 1,671                     | 1,433             | 75,800                        | 75,850        | 1,675                      | 1,364                    | 1,765                     | 1,518             |
| 69,850                        | 69,900        | 1,507                      | 1,196                    | 1,583                     | 1,350             | 72,850                        | 72,900        | 1,592                      | 1,281                    | 1,673                     | 1,435             | 75,850                        | 75,900        | 1,677                      | 1,365                    | 1,767                     | 1,519             |
| 69,900                        | 69,950        | 1,509                      | 1,198                    | 1,585                     | 1,352             | 72,900                        | 72,950        | 1,593                      | 1,282                    | 1,674                     | 1,436             | 75,900                        | 75,950        | 1,678                      | 1,367                    | 1,768                     | 1,521             |
| 69,950                        | 70,000        | 1,510                      | 1,199                    | 1,586                     | 1,353             | 72,950                        | 73,000        | 1,595                      | 1,284                    | 1,676                     | 1,438             | 75,950                        | 76,000        | 1,679                      | 1,368                    | 1,770                     | 1,522             |
| <b>70,000</b>                 |               |                            |                          |                           |                   | <b>73,000</b>                 |               |                            |                          |                           |                   | <b>76,000</b>                 |               |                            |                          |                           |                   |
| 70,000                        | 70,050        | 1,512                      | 1,200                    | 1,588                     | 1,354             | 73,000                        | 73,050        | 1,596                      | 1,285                    | 1,677                     | 1,439             | 76,000                        | 76,050        | 1,681                      | 1,370                    | 1,771                     | 1,524             |
| 70,050                        | 70,100        | 1,513                      | 1,202                    | 1,589                     | 1,356             | 73,050                        | 73,100        | 1,598                      | 1,287                    | 1,679                     | 1,440             | 76,050                        | 76,100        | 1,682                      | 1,371                    | 1,773                     | 1,525             |
| 70,100                        | 70,150        | 1,514                      | 1,203                    | 1,590                     | 1,357             | 73,100                        | 73,150        | 1,599                      | 1,288                    | 1,681                     | 1,442             | 76,100                        | 76,150        | 1,684                      | 1,373                    | 1,774                     | 1,526             |
| 70,150                        | 70,200        | 1,516                      | 1,205                    | 1,592                     | 1,359             | 73,150                        | 73,200        | 1,600                      | 1,289                    | 1,682                     | 1,443             | 76,150                        | 76,200        | 1,685                      | 1,374                    | 1,776                     | 1,528             |
| 70,200                        | 70,250        | 1,517                      | 1,206                    | 1,593                     | 1,360             | 73,200                        | 73,250        | 1,602                      | 1,291                    | 1,684                     | 1,445             | 76,200                        | 76,250        | 1,686                      | 1,375                    | 1,778                     | 1,529             |
| 70,250                        | 70,300        | 1,519                      | 1,208                    | 1,595                     | 1,361             | 73,250                        | 73,300        | 1,603                      | 1,292                    | 1,685                     | 1,446             | 76,250                        | 76,300        | 1,688                      | 1,377                    | 1,779                     | 1,531             |
| 70,300                        | 70,350        | 1,520                      | 1,209                    | 1,596                     | 1,363             | 73,300                        | 73,350        | 1,605                      | 1,294                    | 1,687                     | 1,447             | 76,300                        | 76,350        | 1,689                      | 1,378                    | 1,781                     | 1,532             |
| 70,350                        | 70,400        | 1,521                      | 1,210                    | 1,597                     | 1,364             | 73,350                        | 73,400        | 1,606                      | 1,295                    | 1,688                     | 1,449             | 76,350                        | 76,400        | 1,691                      | 1,380                    | 1,782                     | 1,533             |
| 70,400                        | 70,450        | 1,523                      | 1,212                    | 1,599                     | 1,366             | 73,400                        | 73,450        | 1,608                      | 1,296                    | 1,690                     | 1,450             | 76,400                        | 76,450        | 1,692                      | 1,381                    | 1,784                     | 1,535             |
| 70,450                        | 70,500        | 1,524                      | 1,213                    | 1,600                     | 1,367             | 73,450                        | 73,500        | 1,609                      | 1,298                    | 1,691                     | 1,452             | 76,450                        | 76,500        | 1,694                      | 1,382                    | 1,785                     | 1,536             |
| 70,500                        | 70,550        | 1,526                      | 1,215                    | 1,602                     | 1,369             | 73,500                        | 73,550        | 1,610                      | 1,299                    | 1,693                     | 1,453             | 76,500                        | 76,550        | 1,695                      | 1,384                    | 1,787                     | 1,538             |
| 70,550                        | 70,600        | 1,527                      | 1,216                    | 1,603                     | 1,370             | 73,550                        | 73,600        | 1,612                      | 1,301                    | 1,695                     | 1,455             | 76,550                        | 76,600        | 1,696                      | 1,385                    | 1,789                     | 1,539             |
| 70,600                        | 70,650        | 1,529                      | 1,217                    | 1,605                     | 1,371             | 73,600                        | 73,650        | 1,613                      | 1,302                    | 1,696                     | 1,456             | 76,600                        | 76,650        | 1,698                      | 1,387                    | 1,790                     | 1,541             |
| 70,650                        | 70,700        | 1,530                      | 1,219                    | 1,606                     | 1,373             | 73,650                        | 73,700        | 1,615                      | 1,303                    | 1,698                     | 1,457             | 76,650                        | 76,700        | 1,699                      | 1,388                    | 1,792                     | 1,542             |
| 70,700                        | 70,750        | 1,531                      | 1,220                    | 1,607                     | 1,374             | 73,700                        | 73,750        | 1,616                      | 1,305                    | 1,699                     | 1,459             | 76,700                        | 76,750        | 1,701                      | 1,389                    | 1,793                     | 1,543             |
| 70,750                        | 70,800        | 1,533                      | 1,222                    | 1,609                     | 1,376             | 73,750                        | 73,800        | 1,617                      | 1,306                    | 1,701                     | 1,460             | 76,750                        | 76,800        | 1,702                      | 1,391                    | 1,795                     | 1,545             |
| 70,800                        | 70,850        | 1,534                      | 1,223                    | 1,610                     | 1,377             | 73,800                        | 73,850        | 1,619                      | 1,308                    | 1,702                     | 1,462             | 76,800                        | 76,850        | 1,703                      | 1,392                    | 1,796                     | 1,546             |
| 70,850                        | 70,900        | 1,536                      | 1,224                    | 1,612                     | 1,378             | 73,850                        | 73,900        | 1,620                      | 1,309                    | 1,704                     | 1,463             | 76,850                        | 76,900        | 1,705                      | 1,394                    | 1,798                     | 1,548             |
| 70,900                        | 70,950        | 1,537                      | 1,226                    | 1,613                     | 1,380             | 73,900                        | 73,950        | 1,622                      | 1,310                    | 1,706                     | 1,464             | 76,900                        | 76,950        | 1,706                      | 1,395                    | 1,799                     | 1,549             |
| 70,950                        | 71,000        | 1,538                      | 1,                       |                           |                   |                               |               |                            |                          |                           |                   |                               |               |                            |                          |                           |                   |

2012 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 |
|                               |        | Your tax is—               |                          |                           |                   |                               |        | Your tax is—               |                          |                           |                   |                               |        | Your tax is—               |                          |                           |                   |
| <b>77,000</b>                 |        | <b>80,000</b>              |                          |                           |                   | <b>83,000</b>                 |        |                            |                          |                           |                   |                               |        |                            |                          |                           |                   |
| 77,000                        | 77,050 | 1,709                      | 1,398                    | 1,803                     | 1,552             | 80,000                        | 80,050 | 1,794                      | 1,482                    | 1,896                     | 1,636             | 83,000                        | 83,050 | 1,878                      | 1,567                    | 1,990                     | 1,721             |
| 77,050                        | 77,100 | 1,710                      | 1,399                    | 1,804                     | 1,553             | 80,050                        | 80,100 | 1,795                      | 1,484                    | 1,898                     | 1,638             | 83,050                        | 83,100 | 1,880                      | 1,569                    | 1,992                     | 1,722             |
| 77,100                        | 77,150 | 1,712                      | 1,401                    | 1,806                     | 1,555             | 80,100                        | 80,150 | 1,796                      | 1,485                    | 1,900                     | 1,639             | 83,100                        | 83,150 | 1,881                      | 1,570                    | 1,994                     | 1,724             |
| 77,150                        | 77,200 | 1,713                      | 1,402                    | 1,807                     | 1,556             | 80,150                        | 80,200 | 1,798                      | 1,487                    | 1,901                     | 1,641             | 83,150                        | 83,200 | 1,882                      | 1,571                    | 1,995                     | 1,725             |
| 77,200                        | 77,250 | 1,715                      | 1,404                    | 1,809                     | 1,557             | 80,200                        | 80,250 | 1,799                      | 1,488                    | 1,903                     | 1,642             | 83,200                        | 83,250 | 1,884                      | 1,573                    | 1,997                     | 1,727             |
| 77,250                        | 77,300 | 1,716                      | 1,405                    | 1,810                     | 1,559             | 80,250                        | 80,300 | 1,801                      | 1,490                    | 1,904                     | 1,643             | 83,250                        | 83,300 | 1,885                      | 1,574                    | 1,998                     | 1,728             |
| 77,300                        | 77,350 | 1,717                      | 1,406                    | 1,812                     | 1,560             | 80,300                        | 80,350 | 1,802                      | 1,491                    | 1,906                     | 1,645             | 83,300                        | 83,350 | 1,887                      | 1,576                    | 2,000                     | 1,729             |
| 77,350                        | 77,400 | 1,719                      | 1,408                    | 1,814                     | 1,562             | 80,350                        | 80,400 | 1,803                      | 1,492                    | 1,907                     | 1,646             | 83,350                        | 83,400 | 1,888                      | 1,577                    | 2,001                     | 1,731             |
| 77,400                        | 77,450 | 1,720                      | 1,409                    | 1,815                     | 1,563             | 80,400                        | 80,450 | 1,805                      | 1,494                    | 1,909                     | 1,648             | 83,400                        | 83,450 | 1,890                      | 1,578                    | 2,003                     | 1,732             |
| 77,450                        | 77,500 | 1,722                      | 1,411                    | 1,817                     | 1,565             | 80,450                        | 80,500 | 1,806                      | 1,495                    | 1,911                     | 1,649             | 83,450                        | 83,500 | 1,891                      | 1,580                    | 2,004                     | 1,734             |
| 77,500                        | 77,550 | 1,723                      | 1,412                    | 1,818                     | 1,566             | 80,500                        | 80,550 | 1,808                      | 1,497                    | 1,912                     | 1,651             | 83,500                        | 83,550 | 1,892                      | 1,581                    | 2,006                     | 1,735             |
| 77,550                        | 77,600 | 1,725                      | 1,413                    | 1,820                     | 1,567             | 80,550                        | 80,600 | 1,809                      | 1,498                    | 1,914                     | 1,652             | 83,550                        | 83,600 | 1,894                      | 1,583                    | 2,008                     | 1,737             |
| 77,600                        | 77,650 | 1,726                      | 1,415                    | 1,821                     | 1,569             | 80,600                        | 80,650 | 1,811                      | 1,499                    | 1,915                     | 1,653             | 83,600                        | 83,650 | 1,895                      | 1,584                    | 2,009                     | 1,738             |
| 77,650                        | 77,700 | 1,727                      | 1,416                    | 1,823                     | 1,570             | 80,650                        | 80,700 | 1,812                      | 1,501                    | 1,917                     | 1,655             | 83,650                        | 83,700 | 1,897                      | 1,585                    | 2,011                     | 1,739             |
| 77,700                        | 77,750 | 1,729                      | 1,418                    | 1,825                     | 1,572             | 80,700                        | 80,750 | 1,813                      | 1,502                    | 1,918                     | 1,656             | 83,700                        | 83,750 | 1,898                      | 1,587                    | 2,012                     | 1,741             |
| 77,750                        | 77,800 | 1,730                      | 1,419                    | 1,826                     | 1,573             | 80,750                        | 80,800 | 1,815                      | 1,504                    | 1,920                     | 1,658             | 83,750                        | 83,800 | 1,899                      | 1,588                    | 2,014                     | 1,742             |
| 77,800                        | 77,850 | 1,732                      | 1,420                    | 1,828                     | 1,574             | 80,800                        | 80,850 | 1,816                      | 1,505                    | 1,922                     | 1,659             | 83,800                        | 83,850 | 1,901                      | 1,590                    | 2,015                     | 1,744             |
| 77,850                        | 77,900 | 1,733                      | 1,422                    | 1,829                     | 1,576             | 80,850                        | 80,900 | 1,818                      | 1,506                    | 1,923                     | 1,660             | 83,850                        | 83,900 | 1,902                      | 1,591                    | 2,017                     | 1,745             |
| 77,900                        | 77,950 | 1,734                      | 1,423                    | 1,831                     | 1,577             | 80,900                        | 80,950 | 1,819                      | 1,508                    | 1,925                     | 1,662             | 83,900                        | 83,950 | 1,904                      | 1,592                    | 2,019                     | 1,746             |
| 77,950                        | 78,000 | 1,736                      | 1,425                    | 1,832                     | 1,579             | 80,950                        | 81,000 | 1,820                      | 1,509                    | 1,926                     | 1,663             | 83,950                        | 84,000 | 1,905                      | 1,594                    | 2,020                     | 1,748             |
| <b>78,000</b>                 |        | <b>81,000</b>              |                          |                           |                   | <b>84,000</b>                 |        |                            |                          |                           |                   |                               |        |                            |                          |                           |                   |
| 78,000                        | 78,050 | 1,737                      | 1,426                    | 1,834                     | 1,580             | 81,000                        | 81,050 | 1,822                      | 1,511                    | 1,928                     | 1,665             | 84,000                        | 84,050 | 1,906                      | 1,595                    | 2,022                     | 1,749             |
| 78,050                        | 78,100 | 1,739                      | 1,428                    | 1,835                     | 1,581             | 81,050                        | 81,100 | 1,823                      | 1,512                    | 1,929                     | 1,666             | 84,050                        | 84,100 | 1,908                      | 1,597                    | 2,023                     | 1,751             |
| 78,100                        | 78,150 | 1,740                      | 1,429                    | 1,837                     | 1,583             | 81,100                        | 81,150 | 1,825                      | 1,514                    | 1,931                     | 1,667             | 84,100                        | 84,150 | 1,909                      | 1,598                    | 2,025                     | 1,752             |
| 78,150                        | 78,200 | 1,741                      | 1,430                    | 1,839                     | 1,584             | 81,150                        | 81,200 | 1,826                      | 1,515                    | 1,932                     | 1,669             | 84,150                        | 84,200 | 1,911                      | 1,600                    | 2,026                     | 1,753             |
| 78,200                        | 78,250 | 1,743                      | 1,432                    | 1,840                     | 1,586             | 81,200                        | 81,250 | 1,827                      | 1,516                    | 1,934                     | 1,670             | 84,200                        | 84,250 | 1,912                      | 1,601                    | 2,028                     | 1,755             |
| 78,250                        | 78,300 | 1,744                      | 1,433                    | 1,842                     | 1,587             | 81,250                        | 81,300 | 1,829                      | 1,518                    | 1,936                     | 1,672             | 84,250                        | 84,300 | 1,913                      | 1,602                    | 2,030                     | 1,756             |
| 78,300                        | 78,350 | 1,746                      | 1,435                    | 1,843                     | 1,588             | 81,300                        | 81,350 | 1,830                      | 1,519                    | 1,937                     | 1,673             | 84,300                        | 84,350 | 1,915                      | 1,604                    | 2,031                     | 1,758             |
| 78,350                        | 78,400 | 1,747                      | 1,436                    | 1,845                     | 1,590             | 81,350                        | 81,400 | 1,832                      | 1,521                    | 1,939                     | 1,674             | 84,350                        | 84,400 | 1,916                      | 1,605                    | 2,033                     | 1,759             |
| 78,400                        | 78,450 | 1,749                      | 1,437                    | 1,846                     | 1,591             | 81,400                        | 81,450 | 1,833                      | 1,522                    | 1,940                     | 1,676             | 84,400                        | 84,450 | 1,918                      | 1,607                    | 2,034                     | 1,761             |
| 78,450                        | 78,500 | 1,750                      | 1,439                    | 1,848                     | 1,593             | 81,450                        | 81,500 | 1,835                      | 1,523                    | 1,942                     | 1,677             | 84,450                        | 84,500 | 1,919                      | 1,608                    | 2,036                     | 1,762             |
| 78,500                        | 78,550 | 1,751                      | 1,440                    | 1,850                     | 1,594             | 81,500                        | 81,550 | 1,836                      | 1,525                    | 1,943                     | 1,679             | 84,500                        | 84,550 | 1,921                      | 1,609                    | 2,037                     | 1,763             |
| 78,550                        | 78,600 | 1,753                      | 1,442                    | 1,851                     | 1,596             | 81,550                        | 81,600 | 1,837                      | 1,526                    | 1,945                     | 1,680             | 84,550                        | 84,600 | 1,922                      | 1,611                    | 2,039                     | 1,765             |
| 78,600                        | 78,650 | 1,754                      | 1,443                    | 1,853                     | 1,597             | 81,600                        | 81,650 | 1,839                      | 1,528                    | 1,947                     | 1,682             | 84,600                        | 84,650 | 1,923                      | 1,612                    | 2,040                     | 1,766             |
| 78,650                        | 78,700 | 1,756                      | 1,444                    | 1,854                     | 1,598             | 81,650                        | 81,700 | 1,840                      | 1,529                    | 1,948                     | 1,683             | 84,650                        | 84,700 | 1,925                      | 1,614                    | 2,042                     | 1,768             |
| 78,700                        | 78,750 | 1,757                      | 1,446                    | 1,856                     | 1,600             | 81,700                        | 81,750 | 1,842                      | 1,530                    | 1,950                     | 1,684             | 84,700                        | 84,750 | 1,926                      | 1,615                    | 2,044                     | 1,769             |
| 78,750                        | 78,800 | 1,758                      | 1,447                    | 1,857                     | 1,601             | 81,750                        | 81,800 | 1,843                      | 1,532                    | 1,951                     | 1,686             | 84,750                        | 84,800 | 1,928                      | 1,616                    | 2,045                     | 1,770             |
| 78,800                        | 78,850 | 1,760                      | 1,449                    | 1,859                     | 1,603             | 81,800                        | 81,850 | 1,844                      | 1,533                    | 1,953                     | 1,687             | 84,800                        | 84,850 | 1,929                      | 1,618                    | 2,047                     | 1,772             |
| 78,850                        | 78,900 | 1,761                      | 1,450                    | 1,861                     | 1,604             | 81,850                        | 81,900 | 1,846                      | 1,535                    | 1,954                     | 1,689             | 84,850                        | 84,900 | 1,930                      | 1,619                    | 2,048                     | 1,773             |
| 78,900                        | 78,950 | 1,763                      | 1,451                    | 1,862                     | 1,605             | 81,900                        | 81,950 | 1,847                      | 1,536                    | 1,956                     | 1,690             | 84,900                        | 84,950 | 1,932                      | 1,621                    | 2,050                     | 1,775             |
| 78,950                        | 79,000 | 1,764                      | 1,453                    | 1,864                     | 1,607             | 81,950                        | 82,000 | 1,849                      | 1,537                    | 1,958                     | 1,691             | 84,950                        | 85,000 | 1,933                      | 1,622                    | 2,051                     | 1,776             |
| <b>79,000</b>                 |        | <b>82,000</b>              |                          |                           |                   | <b>85,000</b>                 |        |                            |                          |                           |                   |                               |        |                            |                          |                           |                   |
| 79,000                        | 79,050 | 1,765                      | 1,454                    | 1,865                     | 1,608             | 82,000                        | 82,050 | 1,850                      | 1,539                    | 1,959                     | 1,693             | 85,000                        | 85,050 | 1,935                      | 1,623                    | 2,053                     | 1,777             |
| 79,050                        | 79,100 | 1,767                      | 1,456                    | 1,867                     | 1,610             | 82,050                        | 82,100 | 1,851                      | 1,540                    | 1,961                     | 1,694             | 85,050                        | 85,100 | 1,936                      | 1,625                    | 2,055                     | 1,779             |
| 79,100                        | 79,150 | 1,768                      | 1,457                    | 1,868                     | 1,611             | 82,100                        | 82,150 | 1,853                      | 1,542                    | 1,962                     | 1,696             | 85,100                        | 85,150 | 1,937                      | 1,626                    | 2,056                     | 1,780             |
| 79,150                        | 79,200 | 1,770                      | 1,459                    | 1,870                     | 1,612             | 82,150                        | 82,200 | 1,854                      | 1,543                    | 1,964                     | 1,697             | 85,150                        | 85,200 | 1,939                      | 1,628                    | 2,058                     | 1,782             |
| 79,200                        | 79,250 | 1,771                      | 1,460                    | 1,871                     | 1,614             | 82,200                        | 82,250 | 1,856                      | 1,545                    | 1,965                     | 1,698             | 85,200                        | 85,250 | 1,940                      | 1,629                    | 2,059                     | 1,783             |
| 79,250                        | 79,300 | 1,772                      | 1,461                    | 1,873                     | 1,615             | 82,250                        | 82,300 | 1,857                      | 1,546                    | 1,967                     | 1,700             | 85,250                        | 85,300 | 1,942                      | 1,631                    | 2,061                     | 1,784             |
| 79,300                        | 79,350 | 1,774                      | 1,463                    | 1,875                     | 1,617             | 82,300                        | 82,350 | 1,858                      | 1,547                    | 1,968                     | 1,701             | 85,300                        | 85,350 | 1,943                      | 1,632                    | 2,062                     | 1,786             |
| 79,350                        | 79,400 | 1,775                      | 1,464                    | 1,876                     | 1,618             | 82,350                        | 82,400 | 1,860                      | 1,549                    | 1,970                     | 1,703             | 85,350                        | 85,400 | 1,944                      | 1,633                    | 2,064                     | 1,787             |
| 79,400                        | 79,450 | 1,777                      | 1,466                    | 1,878                     | 1,620             | 82,400                        | 82,450 | 1,861                      | 1,550                    | 1,972                     | 1,704             | 85,400                        | 85,450 | 1,946                      | 1,635                    | 2,066                     | 1,789             |
| 79,450                        | 79,500 | 1,778                      | 1,467                    | 1,879                     | 1,621             | 82,450                        | 82,500 | 1,863                      | 1,552                    | 1,973                     | 1,706             | 85,450                        | 85,500 | 1,947                      | 1,636                    | 2,067                     | 1,790             |
| 79,500                        | 79,550 | 1,780                      | 1,468                    | 1,881                     | 1,622             | 82,500                        | 82,550 | 1,864                      | 1,553                    | 1,975                     | 1,707             | 85,500                        | 85,550 | 1,949                      | 1,638                    | 2,069                     | 1,792             |
| 79,550                        | 79,600 | 1,781                      | 1,470                    | 1,882                     | 1,624             | 82,550                        | 82,600 | 1,866                      | 1,554                    | 1,976                     | 1,708             | 85,550                        | 85,600 | 1,950                      | 1,639                    | 2,070                     | 1,793             |
| 79,600                        | 79,650 | 1,782                      | 1,471                    | 1,884                     | 1,625             | 82,600                        | 82,650 | 1,867                      | 1,556                    | 1,978                     | 1,710             | 85,600                        | 85,650 | 1,952                      | 1,640                    | 2,072                     | 1,794             |
| 79,650                        | 79,700 | 1,784                      | 1,473                    | 1,886                     | 1,627             | 82,650                        | 82,700 | 1,868                      | 1,557                    | 1,979                     | 1,711             | 85,650                        | 85,700 | 1,953                      | 1,642                    | 2,073                     | 1,796             |
| 79,700                        | 79,750 | 1,785                      | 1,474                    | 1,887                     | 1,628             | 82,700                        | 82,750 | 1,870                      | 1,559                    | 1,981                     | 1,713             | 85,700                        | 85,750 | 1,955                      | 1,643                    | 2,075                     | 1,797             |
| 79,750                        | 79,800 | 1,787                      | 1,475                    | 1,889                     | 1,629             | 82,750                        | 82,800 | 1,871                      | 1,560                    | 1,983                     | 1,714             | 85,750                        | 85,800 | 1,956                      | 1,645                    | 2,076                     | 1,799             |
| 79,800                        | 79,850 | 1,788                      | 1,477                    | 1,890                     | 1,631             | 82,800                        | 82,850 | 1,873                      | 1,561                    | 1,984                     | 1,715             | 85,800                        | 85,850 | 1,958                      | 1,646                    | 2,078                     | 1,800             |
| 79,850                        | 79,900 | 1,789                      | 1,478                    | 1,892                     | 1,632             | 82,850                        | 82,900 | 1,874                      | 1,563                    | 1,986                     | 1,717             | 85,850                        | 85,900 | 1,959                      | 1,647                    | 2,080                     | 1,801             |
| 79,900                        | 79,950 | 1,791                      | 1,480                    | 1,893                     | 1,634             | 82,900                        | 82,950 | 1,875                      | 1,564                    | 1,987                     | 1,718             | 85,900                        | 85,950 | 1,961                      | 1,649                    | 2,081                     | 1,803             |
| 79,950                        | 80,000 | 1,792                      | 1,481                    | 1,895                     | 1,635             | 82,950                        | 83,    |                            |                          |                           |                   |                               |        |                            |                          |                           |                   |

2012 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—               |                          |                           |                   |
| <b>86,000</b>                 |               |                            |                          |                           |                   | <b>89,000</b>                 |               |                            |                          |                           |                   | <b>92,000</b>                 |               |                            |                          |                           |                   |
| 86,000                        | 86,050        | 1,964                      | 1,652                    | 2,084                     | 1,806             | 89,000                        | 89,050        | 2,058                      | 1,736                    | 2,178                     | 1,890             | 92,000                        | 92,050        | 2,152                      | 1,821                    | 2,272                     | 1,975             |
| 86,050                        | 86,100        | 1,966                      | 1,653                    | 2,086                     | 1,807             | 89,050                        | 89,100        | 2,059                      | 1,738                    | 2,180                     | 1,892             | 92,050                        | 92,100        | 2,153                      | 1,822                    | 2,274                     | 1,976             |
| 86,100                        | 86,150        | 1,967                      | 1,655                    | 2,087                     | 1,808             | 89,100                        | 89,150        | 2,061                      | 1,739                    | 2,181                     | 1,893             | 92,100                        | 92,150        | 2,155                      | 1,824                    | 2,275                     | 1,978             |
| 86,150                        | 86,200        | 1,969                      | 1,656                    | 2,089                     | 1,810             | 89,150                        | 89,200        | 2,063                      | 1,741                    | 2,183                     | 1,894             | 92,150                        | 92,200        | 2,156                      | 1,825                    | 2,277                     | 1,979             |
| 86,200                        | 86,250        | 1,970                      | 1,657                    | 2,091                     | 1,811             | 89,200                        | 89,250        | 2,064                      | 1,742                    | 2,184                     | 1,896             | 92,200                        | 92,250        | 2,158                      | 1,827                    | 2,278                     | 1,980             |
| 86,250                        | 86,300        | 1,972                      | 1,659                    | 2,092                     | 1,813             | 89,250                        | 89,300        | 2,066                      | 1,743                    | 2,186                     | 1,897             | 92,250                        | 92,300        | 2,160                      | 1,828                    | 2,280                     | 1,982             |
| 86,300                        | 86,350        | 1,973                      | 1,660                    | 2,094                     | 1,814             | 89,300                        | 89,350        | 2,067                      | 1,745                    | 2,188                     | 1,899             | 92,300                        | 92,350        | 2,161                      | 1,829                    | 2,281                     | 1,983             |
| 86,350                        | 86,400        | 1,975                      | 1,662                    | 2,095                     | 1,815             | 89,350                        | 89,400        | 2,069                      | 1,746                    | 2,189                     | 1,900             | 92,350                        | 92,400        | 2,163                      | 1,831                    | 2,283                     | 1,985             |
| 86,400                        | 86,450        | 1,977                      | 1,663                    | 2,097                     | 1,817             | 89,400                        | 89,450        | 2,070                      | 1,748                    | 2,191                     | 1,902             | 92,400                        | 92,450        | 2,164                      | 1,832                    | 2,285                     | 1,986             |
| 86,450                        | 86,500        | 1,978                      | 1,664                    | 2,098                     | 1,818             | 89,450                        | 89,500        | 2,072                      | 1,749                    | 2,192                     | 1,903             | 92,450                        | 92,500        | 2,166                      | 1,834                    | 2,286                     | 1,988             |
| 86,500                        | 86,550        | 1,980                      | 1,666                    | 2,100                     | 1,820             | 89,500                        | 89,550        | 2,074                      | 1,750                    | 2,194                     | 1,904             | 92,500                        | 92,550        | 2,167                      | 1,835                    | 2,288                     | 1,989             |
| 86,550                        | 86,600        | 1,981                      | 1,667                    | 2,102                     | 1,821             | 89,550                        | 89,600        | 2,075                      | 1,752                    | 2,195                     | 1,906             | 92,550                        | 92,600        | 2,169                      | 1,836                    | 2,289                     | 1,990             |
| 86,600                        | 86,650        | 1,983                      | 1,669                    | 2,103                     | 1,823             | 89,600                        | 89,650        | 2,077                      | 1,753                    | 2,197                     | 1,907             | 92,600                        | 92,650        | 2,171                      | 1,838                    | 2,291                     | 1,992             |
| 86,650                        | 86,700        | 1,984                      | 1,670                    | 2,105                     | 1,824             | 89,650                        | 89,700        | 2,078                      | 1,755                    | 2,199                     | 1,909             | 92,650                        | 92,700        | 2,172                      | 1,839                    | 2,292                     | 1,993             |
| 86,700                        | 86,750        | 1,986                      | 1,671                    | 2,106                     | 1,825             | 89,700                        | 89,750        | 2,080                      | 1,756                    | 2,200                     | 1,910             | 92,700                        | 92,750        | 2,174                      | 1,841                    | 2,294                     | 1,995             |
| 86,750                        | 86,800        | 1,987                      | 1,673                    | 2,108                     | 1,827             | 89,750                        | 89,800        | 2,081                      | 1,757                    | 2,202                     | 1,911             | 92,750                        | 92,800        | 2,175                      | 1,842                    | 2,296                     | 1,996             |
| 86,800                        | 86,850        | 1,989                      | 1,674                    | 2,109                     | 1,828             | 89,800                        | 89,850        | 2,083                      | 1,759                    | 2,203                     | 1,913             | 92,800                        | 92,850        | 2,177                      | 1,843                    | 2,297                     | 1,997             |
| 86,850                        | 86,900        | 1,991                      | 1,676                    | 2,111                     | 1,830             | 89,850                        | 89,900        | 2,084                      | 1,760                    | 2,205                     | 1,914             | 92,850                        | 92,900        | 2,178                      | 1,845                    | 2,299                     | 1,999             |
| 86,900                        | 86,950        | 1,992                      | 1,677                    | 2,112                     | 1,831             | 89,900                        | 89,950        | 2,086                      | 1,762                    | 2,206                     | 1,916             | 92,900                        | 92,950        | 2,180                      | 1,846                    | 2,300                     | 2,000             |
| 86,950                        | 87,000        | 1,994                      | 1,678                    | 2,114                     | 1,832             | 89,950                        | 90,000        | 2,088                      | 1,763                    | 2,208                     | 1,917             | 92,950                        | 93,000        | 2,182                      | 1,848                    | 2,302                     | 2,002             |
| <b>87,000</b>                 |               |                            |                          |                           |                   | <b>90,000</b>                 |               |                            |                          |                           |                   | <b>93,000</b>                 |               |                            |                          |                           |                   |
| 87,000                        | 87,050        | 1,995                      | 1,680                    | 2,116                     | 1,834             | 90,000                        | 90,050        | 2,089                      | 1,764                    | 2,209                     | 1,918             | 93,000                        | 93,050        | 2,183                      | 1,849                    | 2,303                     | 2,003             |
| 87,050                        | 87,100        | 1,997                      | 1,681                    | 2,117                     | 1,835             | 90,050                        | 90,100        | 2,091                      | 1,766                    | 2,211                     | 1,920             | 93,050                        | 93,100        | 2,185                      | 1,851                    | 2,305                     | 2,004             |
| 87,100                        | 87,150        | 1,998                      | 1,683                    | 2,119                     | 1,837             | 90,100                        | 90,150        | 2,092                      | 1,767                    | 2,213                     | 1,921             | 93,100                        | 93,150        | 2,186                      | 1,852                    | 2,307                     | 2,006             |
| 87,150                        | 87,200        | 2,000                      | 1,684                    | 2,120                     | 1,838             | 90,150                        | 90,200        | 2,094                      | 1,769                    | 2,214                     | 1,923             | 93,150                        | 93,200        | 2,188                      | 1,853                    | 2,308                     | 2,007             |
| 87,200                        | 87,250        | 2,002                      | 1,686                    | 2,122                     | 1,839             | 90,200                        | 90,250        | 2,095                      | 1,770                    | 2,216                     | 1,924             | 93,200                        | 93,250        | 2,189                      | 1,855                    | 2,310                     | 2,009             |
| 87,250                        | 87,300        | 2,003                      | 1,687                    | 2,123                     | 1,841             | 90,250                        | 90,300        | 2,097                      | 1,772                    | 2,217                     | 1,925             | 93,250                        | 93,300        | 2,191                      | 1,856                    | 2,311                     | 2,010             |
| 87,300                        | 87,350        | 2,005                      | 1,688                    | 2,125                     | 1,842             | 90,300                        | 90,350        | 2,099                      | 1,773                    | 2,219                     | 1,927             | 93,300                        | 93,350        | 2,192                      | 1,858                    | 2,313                     | 2,011             |
| 87,350                        | 87,400        | 2,006                      | 1,690                    | 2,127                     | 1,844             | 90,350                        | 90,400        | 2,100                      | 1,774                    | 2,220                     | 1,928             | 93,350                        | 93,400        | 2,194                      | 1,859                    | 2,314                     | 2,013             |
| 87,400                        | 87,450        | 2,008                      | 1,691                    | 2,128                     | 1,845             | 90,400                        | 90,450        | 2,102                      | 1,776                    | 2,222                     | 1,930             | 93,400                        | 93,450        | 2,196                      | 1,860                    | 2,316                     | 2,014             |
| 87,450                        | 87,500        | 2,009                      | 1,693                    | 2,130                     | 1,847             | 90,450                        | 90,500        | 2,103                      | 1,777                    | 2,224                     | 1,931             | 93,450                        | 93,500        | 2,197                      | 1,862                    | 2,317                     | 2,016             |
| 87,500                        | 87,550        | 2,011                      | 1,694                    | 2,131                     | 1,848             | 90,500                        | 90,550        | 2,105                      | 1,779                    | 2,225                     | 1,933             | 93,500                        | 93,550        | 2,199                      | 1,863                    | 2,319                     | 2,017             |
| 87,550                        | 87,600        | 2,013                      | 1,695                    | 2,133                     | 1,849             | 90,550                        | 90,600        | 2,106                      | 1,780                    | 2,227                     | 1,934             | 93,550                        | 93,600        | 2,200                      | 1,865                    | 2,321                     | 2,019             |
| 87,600                        | 87,650        | 2,014                      | 1,697                    | 2,134                     | 1,851             | 90,600                        | 90,650        | 2,108                      | 1,781                    | 2,228                     | 1,935             | 93,600                        | 93,650        | 2,202                      | 1,866                    | 2,322                     | 2,020             |
| 87,650                        | 87,700        | 2,016                      | 1,698                    | 2,136                     | 1,852             | 90,650                        | 90,700        | 2,110                      | 1,783                    | 2,230                     | 1,937             | 93,650                        | 93,700        | 2,203                      | 1,867                    | 2,324                     | 2,021             |
| 87,700                        | 87,750        | 2,017                      | 1,700                    | 2,138                     | 1,854             | 90,700                        | 90,750        | 2,111                      | 1,784                    | 2,231                     | 1,938             | 93,700                        | 93,750        | 2,205                      | 1,869                    | 2,325                     | 2,023             |
| 87,750                        | 87,800        | 2,019                      | 1,701                    | 2,139                     | 1,855             | 90,750                        | 90,800        | 2,113                      | 1,786                    | 2,233                     | 1,940             | 93,750                        | 93,800        | 2,207                      | 1,870                    | 2,327                     | 2,024             |
| 87,800                        | 87,850        | 2,020                      | 1,702                    | 2,141                     | 1,856             | 90,800                        | 90,850        | 2,114                      | 1,787                    | 2,235                     | 1,941             | 93,800                        | 93,850        | 2,208                      | 1,872                    | 2,328                     | 2,026             |
| 87,850                        | 87,900        | 2,022                      | 1,704                    | 2,142                     | 1,858             | 90,850                        | 90,900        | 2,116                      | 1,788                    | 2,236                     | 1,942             | 93,850                        | 93,900        | 2,210                      | 1,873                    | 2,330                     | 2,027             |
| 87,900                        | 87,950        | 2,023                      | 1,705                    | 2,144                     | 1,859             | 90,900                        | 90,950        | 2,117                      | 1,790                    | 2,238                     | 1,944             | 93,900                        | 93,950        | 2,211                      | 1,874                    | 2,332                     | 2,028             |
| 87,950                        | 88,000        | 2,025                      | 1,707                    | 2,145                     | 1,861             | 90,950                        | 91,000        | 2,119                      | 1,791                    | 2,239                     | 1,945             | 93,950                        | 94,000        | 2,213                      | 1,876                    | 2,333                     | 2,030             |
| <b>88,000</b>                 |               |                            |                          |                           |                   | <b>91,000</b>                 |               |                            |                          |                           |                   | <b>94,000</b>                 |               |                            |                          |                           |                   |
| 88,000                        | 88,050        | 2,027                      | 1,708                    | 2,147                     | 1,862             | 91,000                        | 91,050        | 2,120                      | 1,793                    | 2,241                     | 1,947             | 94,000                        | 94,050        | 2,214                      | 1,877                    | 2,335                     | 2,031             |
| 88,050                        | 88,100        | 2,028                      | 1,710                    | 2,148                     | 1,863             | 91,050                        | 91,100        | 2,122                      | 1,794                    | 2,242                     | 1,948             | 94,050                        | 94,100        | 2,216                      | 1,879                    | 2,336                     | 2,033             |
| 88,100                        | 88,150        | 2,030                      | 1,711                    | 2,150                     | 1,865             | 91,100                        | 91,150        | 2,124                      | 1,796                    | 2,244                     | 1,949             | 94,100                        | 94,150        | 2,218                      | 1,880                    | 2,338                     | 2,034             |
| 88,150                        | 88,200        | 2,031                      | 1,712                    | 2,152                     | 1,866             | 91,150                        | 91,200        | 2,125                      | 1,797                    | 2,245                     | 1,951             | 94,150                        | 94,200        | 2,219                      | 1,882                    | 2,339                     | 2,035             |
| 88,200                        | 88,250        | 2,033                      | 1,714                    | 2,153                     | 1,868             | 91,200                        | 91,250        | 2,127                      | 1,798                    | 2,247                     | 1,952             | 94,200                        | 94,250        | 2,221                      | 1,883                    | 2,341                     | 2,037             |
| 88,250                        | 88,300        | 2,034                      | 1,715                    | 2,155                     | 1,869             | 91,250                        | 91,300        | 2,128                      | 1,800                    | 2,249                     | 1,954             | 94,250                        | 94,300        | 2,222                      | 1,884                    | 2,343                     | 2,038             |
| 88,300                        | 88,350        | 2,036                      | 1,717                    | 2,156                     | 1,870             | 91,300                        | 91,350        | 2,130                      | 1,801                    | 2,250                     | 1,955             | 94,300                        | 94,350        | 2,224                      | 1,886                    | 2,344                     | 2,040             |
| 88,350                        | 88,400        | 2,038                      | 1,718                    | 2,158                     | 1,872             | 91,350                        | 91,400        | 2,131                      | 1,803                    | 2,252                     | 1,956             | 94,350                        | 94,400        | 2,225                      | 1,887                    | 2,346                     | 2,041             |
| 88,400                        | 88,450        | 2,039                      | 1,719                    | 2,159                     | 1,873             | 91,400                        | 91,450        | 2,133                      | 1,804                    | 2,253                     | 1,958             | 94,400                        | 94,450        | 2,227                      | 1,889                    | 2,347                     | 2,043             |
| 88,450                        | 88,500        | 2,041                      | 1,721                    | 2,161                     | 1,875             | 91,450                        | 91,500        | 2,135                      | 1,805                    | 2,255                     | 1,959             | 94,450                        | 94,500        | 2,228                      | 1,890                    | 2,349                     | 2,044             |
| 88,500                        | 88,550        | 2,042                      | 1,722                    | 2,163                     | 1,876             | 91,500                        | 91,550        | 2,136                      | 1,807                    | 2,256                     | 1,961             | 94,500                        | 94,550        | 2,230                      | 1,891                    | 2,350                     | 2,045             |
| 88,550                        | 88,600        | 2,044                      | 1,724                    | 2,164                     | 1,878             | 91,550                        | 91,600        | 2,138                      | 1,808                    | 2,258                     | 1,962             | 94,550                        | 94,600        | 2,232                      | 1,893                    | 2,352                     | 2,047             |
| 88,600                        | 88,650        | 2,045                      | 1,725                    | 2,166                     | 1,879             | 91,600                        | 91,650        | 2,139                      | 1,810                    | 2,260                     | 1,964             | 94,600                        | 94,650        | 2,233                      | 1,894                    | 2,353                     | 2,048             |
| 88,650                        | 88,700        | 2,047                      | 1,726                    | 2,167                     | 1,880             | 91,650                        | 91,700        | 2,141                      | 1,811                    | 2,261                     | 1,965             | 94,650                        | 94,700        | 2,235                      | 1,896                    | 2,355                     | 2,050             |
| 88,700                        | 88,750        | 2,048                      | 1,728                    | 2,169                     | 1,882             | 91,700                        | 91,750        | 2,142                      | 1,812                    | 2,263                     | 1,966             | 94,700                        | 94,750        | 2,236                      | 1,897                    | 2,357                     | 2,051             |
| 88,750                        | 88,800        | 2,050                      | 1,729                    | 2,170                     | 1,883             | 91,750                        | 91,800        | 2,144                      | 1,814                    | 2,264                     | 1,968             | 94,750                        | 94,800        | 2,238                      | 1,898                    | 2,358                     | 2,052             |
| 88,800                        | 88,850        | 2,052                      | 1,731                    | 2,172                     | 1,885             | 91,800                        | 91,850        | 2,146                      | 1,815                    | 2,266                     | 1,969             | 94,800                        | 94,850        | 2,239                      | 1,900                    | 2,360                     | 2,054             |
| 88,850                        | 88,900        | 2,053                      | 1,732                    | 2,174                     | 1,886             | 91,850                        | 91,900        | 2,147                      | 1,817                    | 2,267                     | 1,971             | 94,850                        | 94,900        | 2,241                      | 1,901                    | 2,361                     | 2,055             |
| 88,900                        | 88,950        | 2,055                      | 1,733                    | 2,175                     | 1,887             | 91,900                        | 91,950        | 2,149                      | 1,818                    | 2,269                     | 1,972             | 94,900                        | 94,950        | 2,243                      | 1,903                    | 2,363                     | 2,057             |
| 88,950                        | 89,000        | 2,056                      | 1,735                    | 2,177                     |                   |                               |               |                            |                          |                           |                   |                               |               |                            |                          |                           |                   |



2012 Tax Table—Continued

| If your ND taxable income is— |               | And your filing status is— |                          |                           |                   | If your ND taxable income is—  |               | And your filing status is— |                          |                           |                   |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|--|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least                      | But less than | Single                     | Married filing jointly * | Married filing separately | Head of household | At least   | But less than | Single                     | Married filing jointly * | Married filing separately | Head of household |
| Your tax is—                  |               |                            |                          |                           |                   | Your tax is—   |               |                            |                          |                           |                   |
| <b>95,000</b>                 |               |                            |                          |                           |                   | <b>98,000</b>  |               |                            |                          |                           |                   |
| 95,000                        | 95,050        | 2,246                      | 1,905                    | 2,366                     | 2,059             | 98,000   | 98,050        | 2,340                      | 1,990                    | 2,460                     | 2,144             |
| 95,050                        | 95,100        | 2,247                      | 1,907                    | 2,368                     | 2,061             | 98,050   | 98,100        | 2,341                      | 1,992                    | 2,461                     | 2,145             |
| 95,100                        | 95,150        | 2,249                      | 1,908                    | 2,369                     | 2,062             | 98,100   | 98,150        | 2,343                      | 1,993                    | 2,463                     | 2,147             |
| 95,150                        | 95,200        | 2,250                      | 1,910                    | 2,371                     | 2,064             | 98,150   | 98,200        | 2,344                      | 1,994                    | 2,465                     | 2,148             |
| 95,200                        | 95,250        | 2,252                      | 1,911                    | 2,372                     | 2,065             | 98,200   | 98,250        | 2,346                      | 1,996                    | 2,466                     | 2,150             |
| 95,250                        | 95,300        | 2,254                      | 1,913                    | 2,374                     | 2,066             | 98,250   | 98,300        | 2,347                      | 1,997                    | 2,468                     | 2,151             |
| 95,300                        | 95,350        | 2,255                      | 1,914                    | 2,375                     | 2,068             | 98,300   | 98,350        | 2,349                      | 1,999                    | 2,469                     | 2,152             |
| 95,350                        | 95,400        | 2,257                      | 1,915                    | 2,377                     | 2,069             | 98,350   | 98,400        | 2,351                      | 2,000                    | 2,471                     | 2,154             |
| 95,400                        | 95,450        | 2,258                      | 1,917                    | 2,379                     | 2,071             | 98,400   | 98,450        | 2,352                      | 2,001                    | 2,472                     | 2,155             |
| 95,450                        | 95,500        | 2,260                      | 1,918                    | 2,380                     | 2,072             | 98,450   | 98,500        | 2,354                      | 2,003                    | 2,474                     | 2,157             |
| 95,500                        | 95,550        | 2,261                      | 1,920                    | 2,382                     | 2,074             | 98,500   | 98,550        | 2,355                      | 2,004                    | 2,476                     | 2,158             |
| 95,550                        | 95,600        | 2,263                      | 1,921                    | 2,383                     | 2,075             | 98,550   | 98,600        | 2,357                      | 2,006                    | 2,477                     | 2,160             |
| 95,600                        | 95,650        | 2,264                      | 1,922                    | 2,385                     | 2,076             | 98,600   | 98,650        | 2,358                      | 2,007                    | 2,479                     | 2,161             |
| 95,650                        | 95,700        | 2,266                      | 1,924                    | 2,386                     | 2,078             | 98,650   | 98,700        | 2,360                      | 2,008                    | 2,480                     | 2,162             |
| 95,700                        | 95,750        | 2,268                      | 1,925                    | 2,388                     | 2,079             | 98,700   | 98,750        | 2,361                      | 2,010                    | 2,482                     | 2,164             |
| 95,750                        | 95,800        | 2,269                      | 1,927                    | 2,389                     | 2,081             | 98,750   | 98,800        | 2,363                      | 2,011                    | 2,483                     | 2,165             |
| 95,800                        | 95,850        | 2,271                      | 1,928                    | 2,391                     | 2,082             | 98,800   | 98,850        | 2,365                      | 2,013                    | 2,485                     | 2,167             |
| 95,850                        | 95,900        | 2,272                      | 1,929                    | 2,393                     | 2,083             | 98,850   | 98,900        | 2,366                      | 2,014                    | 2,487                     | 2,168             |
| 95,900                        | 95,950        | 2,274                      | 1,931                    | 2,394                     | 2,085             | 98,900   | 98,950        | 2,368                      | 2,015                    | 2,488                     | 2,169             |
| 95,950                        | 96,000        | 2,275                      | 1,932                    | 2,396                     | 2,086             | 98,950   | 99,000        | 2,369                      | 2,017                    | 2,490                     | 2,171             |
| <b>96,000</b>                 |               |                            |                          |                           |                   | <b>99,000</b>  |               |                            |                          |                           |                   |
| 96,000                        | 96,050        | 2,277                      | 1,934                    | 2,397                     | 2,088             | 99,000   | 99,050        | 2,371                      | 2,018                    | 2,491                     | 2,172             |
| 96,050                        | 96,100        | 2,279                      | 1,935                    | 2,399                     | 2,089             | 99,050   | 99,100        | 2,372                      | 2,020                    | 2,493                     | 2,174             |
| 96,100                        | 96,150        | 2,280                      | 1,937                    | 2,400                     | 2,090             | 99,100   | 99,150        | 2,374                      | 2,021                    | 2,494                     | 2,175             |
| 96,150                        | 96,200        | 2,282                      | 1,938                    | 2,402                     | 2,092             | 99,150   | 99,200        | 2,376                      | 2,023                    | 2,496                     | 2,176             |
| 96,200                        | 96,250        | 2,283                      | 1,939                    | 2,404                     | 2,093             | 99,200   | 99,250        | 2,377                      | 2,024                    | 2,497                     | 2,178             |
| 96,250                        | 96,300        | 2,285                      | 1,941                    | 2,405                     | 2,095             | 99,250   | 99,300        | 2,379                      | 2,025                    | 2,499                     | 2,179             |
| 96,300                        | 96,350        | 2,286                      | 1,942                    | 2,407                     | 2,096             | 99,300   | 99,350        | 2,380                      | 2,027                    | 2,501                     | 2,181             |
| 96,350                        | 96,400        | 2,288                      | 1,944                    | 2,408                     | 2,097             | 99,350   | 99,400        | 2,382                      | 2,028                    | 2,502                     | 2,182             |
| 96,400                        | 96,450        | 2,290                      | 1,945                    | 2,410                     | 2,099             | 99,400   | 99,450        | 2,383                      | 2,030                    | 2,504                     | 2,184             |
| 96,450                        | 96,500        | 2,291                      | 1,946                    | 2,411                     | 2,100             | 99,450   | 99,500        | 2,385                      | 2,031                    | 2,505                     | 2,185             |
| 96,500                        | 96,550        | 2,293                      | 1,948                    | 2,413                     | 2,102             | 99,500   | 99,550        | 2,387                      | 2,032                    | 2,507                     | 2,186             |
| 96,550                        | 96,600        | 2,294                      | 1,949                    | 2,415                     | 2,103             | 99,550   | 99,600        | 2,388                      | 2,034                    | 2,508                     | 2,188             |
| 96,600                        | 96,650        | 2,296                      | 1,951                    | 2,416                     | 2,105             | 99,600   | 99,650        | 2,390                      | 2,035                    | 2,510                     | 2,189             |
| 96,650                        | 96,700        | 2,297                      | 1,952                    | 2,418                     | 2,106             | 99,650   | 99,700        | 2,391                      | 2,037                    | 2,512                     | 2,191             |
| 96,700                        | 96,750        | 2,299                      | 1,953                    | 2,419                     | 2,107             | 99,700   | 99,750        | 2,393                      | 2,038                    | 2,513                     | 2,192             |
| 96,750                        | 96,800        | 2,300                      | 1,955                    | 2,421                     | 2,109             | 99,750   | 99,800        | 2,394                      | 2,039                    | 2,515                     | 2,193             |
| 96,800                        | 96,850        | 2,302                      | 1,956                    | 2,422                     | 2,110             | 99,800   | 99,850        | 2,396                      | 2,041                    | 2,516                     | 2,195             |
| 96,850                        | 96,900        | 2,304                      | 1,958                    | 2,424                     | 2,112             | 99,850   | 99,900        | 2,397                      | 2,042                    | 2,518                     | 2,196             |
| 96,900                        | 96,950        | 2,305                      | 1,959                    | 2,425                     | 2,113             | 99,900   | 99,950        | 2,399                      | 2,044                    | 2,519                     | 2,198             |
| 96,950                        | 97,000        | 2,307                      | 1,960                    | 2,427                     | 2,114             | 99,950   | 100,000       | 2,401                      | 2,045                    | 2,521                     | 2,199             |
| <b>97,000</b>                 |               |                            |                          |                           |                   | <div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p><b>\$100,000</b><br/>or over —<br/>use the<br/>Tax Rate<br/>Schedules<br/>on page 32</p> </div> |               |                            |                          |                           |                   |
| 97,000                        | 97,050        | 2,308                      | 1,962                    | 2,429                     | 2,116             |  |               |                            |                          |                           |                   |
| 97,050                        | 97,100        | 2,310                      | 1,963                    | 2,430                     | 2,117             |  |               |                            |                          |                           |                   |
| 97,100                        | 97,150        | 2,311                      | 1,965                    | 2,432                     | 2,119             |  |               |                            |                          |                           |                   |
| 97,150                        | 97,200        | 2,313                      | 1,966                    | 2,433                     | 2,120             |  |               |                            |                          |                           |                   |
| 97,200                        | 97,250        | 2,315                      | 1,968                    | 2,435                     | 2,121             |  |               |                            |                          |                           |                   |
| 97,250                        | 97,300        | 2,316                      | 1,969                    | 2,436                     | 2,123             |  |               |                            |                          |                           |                   |
| 97,300                        | 97,350        | 2,318                      | 1,970                    | 2,438                     | 2,124             |  |               |                            |                          |                           |                   |
| 97,350                        | 97,400        | 2,319                      | 1,972                    | 2,440                     | 2,126             |  |               |                            |                          |                           |                   |
| 97,400                        | 97,450        | 2,321                      | 1,973                    | 2,441                     | 2,127             |  |               |                            |                          |                           |                   |
| 97,450                        | 97,500        | 2,322                      | 1,975                    | 2,443                     | 2,129             |  |               |                            |                          |                           |                   |
| 97,500                        | 97,550        | 2,324                      | 1,976                    | 2,444                     | 2,130             |  |               |                            |                          |                           |                   |
| 97,550                        | 97,600        | 2,326                      | 1,977                    | 2,446                     | 2,131             |  |               |                            |                          |                           |                   |
| 97,600                        | 97,650        | 2,327                      | 1,979                    | 2,447                     | 2,133             |  |               |                            |                          |                           |                   |
| 97,650                        | 97,700        | 2,329                      | 1,980                    | 2,449                     | 2,134             |  |               |                            |                          |                           |                   |
| 97,700                        | 97,750        | 2,330                      | 1,982                    | 2,451                     | 2,136             |  |               |                            |                          |                           |                   |
| 97,750                        | 97,800        | 2,332                      | 1,983                    | 2,452                     | 2,137             |  |               |                            |                          |                           |                   |
| 97,800                        | 97,850        | 2,333                      | 1,984                    | 2,454                     | 2,138             |  |               |                            |                          |                           |                   |
| 97,850                        | 97,900        | 2,335                      | 1,986                    | 2,455                     | 2,140             |  |               |                            |                          |                           |                   |
| 97,900                        | 97,950        | 2,336                      | 1,987                    | 2,457                     | 2,141             |  |               |                            |                          |                           |                   |
| 97,950                        | 98,000        | 2,338                      | 1,989                    | 2,458                     | 2,143             |  |               |                            |                          |                           |                   |

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

## 2012 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         | \$ 35,350..... | 1.51% of North Dakota taxable income |                                  |
| 35,350       | 85,650.....    | \$ 533.79                            | + 2.82% of amount over \$ 35,350 |
| 85,650       | 178,650.....   | 1,952.25                             | + 3.13% of amount over 85,650    |
| 178,650      | 388,350.....   | 4,863.15                             | + 3.63% of amount over 178,650   |
| 388,350..... |                | 12,475.26                            | + 3.99% of amount over 388,350   |

### Married filing jointly and Qualifying widow(er)

#### If North Dakota

#### taxable income is:

#### Your tax is equal to:

| Over         | But not over   |                                      |                                  |
|--------------|----------------|--------------------------------------|----------------------------------|
| \$ 0         | \$ 59,100..... | 1.51% of North Dakota taxable income |                                  |
| 59,100       | 142,700.....   | \$ 892.41                            | + 2.82% of amount over \$ 59,100 |
| 142,700      | 217,450.....   | 3,249.93                             | + 3.13% of amount over 142,700   |
| 217,450      | 388,350.....   | 5,589.61                             | + 3.63% of amount over 217,450   |
| 388,350..... |                | 11,793.28                            | + 3.99% of amount over 388,350   |

### Married filing separately

#### If North Dakota

#### taxable income is:

#### Your tax is equal to:

| Over         | But not over   |                                      |                                  |
|--------------|----------------|--------------------------------------|----------------------------------|
| \$ 0         | \$ 29,550..... | 1.51% of North Dakota taxable income |                                  |
| 29,550       | 71,350.....    | \$ 446.21                            | + 2.82% of amount over \$ 29,550 |
| 71,350       | 108,725.....   | 1,624.97                             | + 3.13% of amount over 71,350    |
| 108,725      | 194,175.....   | 2,794.81                             | + 3.63% of amount over 108,725   |
| 194,175..... |                | 5,896.65                             | + 3.99% of amount over 194,175   |

### Head of household

#### If North Dakota

#### taxable income is:

#### Your tax is equal to:

| Over         | But not over   |                                      |                                  |
|--------------|----------------|--------------------------------------|----------------------------------|
| \$ 0         | \$ 47,350..... | 1.51% of North Dakota taxable income |                                  |
| 47,350       | 122,300.....   | \$ 714.99                            | + 2.82% of amount over \$ 47,350 |
| 122,300      | 198,050.....   | 2,828.58                             | + 3.13% of amount over 122,300   |
| 198,050      | 388,350.....   | 5,199.56                             | + 3.63% of amount over 198,050   |
| 388,350..... |                | 12,107.45                            | + 3.99% of amount over 388,350   |

# How to assemble your North Dakota return

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

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

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

1. Form ND-1
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

## All filers—

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

**ND State Tax Commissioner**

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

## Important

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

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

## Need help with your federal return?

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

### Telephone assistance (toll free)

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

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

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

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

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

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

### Web site

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

### Walk-in service

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

**Bismarck** (*closed 11 a.m. - 12 noon*)  
Kirkwood Bank & Trust Building  
2911 N 14th Street (3rd Floor)  
(*next to Space Aliens restaurant*)

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

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

**Minot** (*closed 11 a.m. - 12 noon*)  
305 17th Avenue SW  
(*behind Qdoba Mexican Grill*)

## Do you need any forms?

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

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

- Form ND-1**, Individual income tax form (Long form)
- Form ND-EZ**, Individual income tax form (Short form)
- Schedule ND-1CR**, Calculation of credit for income tax paid to another state (residents only)
- Schedule ND-1FA**, Calculation of tax under 3-year averaging method for elected farm income
- Schedule ND-1NR**, Tax calculation for nonresidents and part-year residents
- Schedule ND-1SA**, Statutory adjustments
- Schedule ND-1TC**, Tax credits
- Schedule ND-1FC**, Family member care credit
- Schedule ND-1PG**, Planned gift credit
- Schedule ND-1QEF**, Qualified endowment fund tax credit
- Schedule ND-1CS**, Calculation of tax on proceeds from sale of income tax credit
- Schedule RZ**, Renaissance Zone Act income exemptions 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
- 2013 Form ND-1ES**, Estimated income tax—individuals [Use for 2013 tax year estimated tax]
- One time (use tax) remittance form** [For individuals who buy goods from out-of-state retailers and pay less sales tax than North Dakota charges]
- Claim for refund of city or county sales and use tax transmittal form** [For individuals who paid local sales or use tax in excess of the maximum due]

### Complete and mail to:

Attn: 2012 Forms Order  
ND Office of State Tax Commissioner  
600 E. Boulevard Ave. Dept. 127  
Bismarck, ND 58505-0599

**Do not use the envelope in this booklet.**

Name

Address

City

State

ZIP code

## Need assistance?

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

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

### Phone

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

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

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

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

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

**Mail**—Mail your letter to:

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

**Fax**—Fax us at **1-701-328-1942**

## Check the status of your refund

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

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

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

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

## Request a copy of your return

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

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

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