

## FOR INDIVIDUALS

FOR BUSINESSES ▶  
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### Income Tax Exemptions & Credits for Individuals

North Dakota is a great place to live and work. There are a variety of income tax exemptions and credits that make North Dakota a great choice. Details may be found using the links below. Note that some the links will take you to the "For Business" section as many of them are also available to businesses.

**[Ag Commodity Processing Facility Investment Tax Credit](#)**

[\(/tax/user/businesses/exemptionsrefundscredits---businesses/income-tax-incentives/agricultural-commodity-processing-facility-investment-tax-credit\)](#)

**[Angel Fund Investment Credit](#)** ([/tax/user/businesses/exemptionsrefundscredits---businesses/income-tax-incentives/angel-fund-investment-credit](#)) (for funds certified and investments made before July 1, 2017)

**[Angel Investor Investment Credit](#)** ([/tax/user/businesses/exemptionsrefundscredits---businesses/income-tax-incentives/angel-investor-investment-credit](#)) (for funds certified, and investments made after June 30, 2017)

**[Geothermal Energy Credit](#)** ([/tax/user/businesses/exemptionsrefundscredits---businesses/income-tax-incentives/biomass-geothermal-solar-or-wind-energy-credit](#))

**[Credit for Employing Developmentally Disabled or Severely Mentally Ill Person](#)**  
(<https://www.nd.gov/tax/user/businesses/exemptionsrefundscredits---businesses/income-tax-incentives/credit-for-employing-developmentally-disabled-or-chronically-mentally-ill-person>)

**[Credit for Income Tax Paid to Another State and Its Local Jurisdictions](#)**  
([/tax/user/individuals/exemptionsrefundscredits---individuals/income-tax-exemptionscredits---individuals/credit-for-income-tax-paid-to-another-state-its-local-jurisdictions/](#))

**[Endowment Fund Contribution Credit \(For Individuals\)](#)**  
([/tax/user/individuals/exemptionsrefundscredits---individuals/income-tax-exemptionscredits---individuals/endowment-fund-contribution-credit-for-individuals/](#))

**[Family Member Care Tax Credit](#)** ([/tax/user/individuals/exemptionsrefundscredits---individuals/income-tax-exemptionscredits---individuals/family-member-care-tax-credit/](#))

**[Marriage Credit](#)** ([/tax/user/individuals/exemptionsrefundscredits---individuals/income-tax-exemptionscredits---individuals/marriage-credit/](#))

**[Nonprofit Private School Contribution Credit](#)**  
(<https://www.nd.gov/tax/user/businesses/exemptionsrefundscredits---businesses/income-tax-incentives/nonprofit-private-school-contribution-credit>)

**[Partnership Plan Long-Term Care Insurance Credit](#)** ([/tax/user/individuals/exemptionsrefundscredits---individuals/income-tax-exemptionscredits---individuals/partnership-plan-long-term-care-insurance-credit/](#))

**[Planned Gift Tax Credit](#)** ([/tax/user/individuals/exemptionsrefundscredits---individuals/income-tax-exemptionscredits---individuals/planned-gift-tax-credit/](#))

**[Renaissance Zone Incentives](#)** ([/tax/incentives/renaissance/](#))

**[Seed Capital Investment Credit](#)** ([/tax/user/businesses/exemptionsrefundscredits---businesses/income-tax-incentives/seed-capital-investment-tax-credit](#))