

## b. Married filing jointly and surviving spouse.

If North Dakota taxable income is:	The tax is equal to:
Not over \$45,200	<del>2.40%</del> <u>1.05%</u>
Over \$45,200 but not over \$109,250	\$949.29 <del>\$474.60</del> plus 3.92% <u>1.96%</u> of amount over \$45,200
Over \$109,250 but not over \$166,500	\$3,459.96 <del>\$1,729.98</del> plus 4.34% <u>2.17%</u> of amount over \$109,250
Over \$166,500 but not over \$297,350	\$5,944.64 <del>\$2,972.31</del> plus 5.04% <u>2.52%</u> of amount over \$166,500
Over \$297,350	\$12,539.45 <del>\$6,269.73</del> plus 5.54% <u>2.77%</u> of amount over \$297,350

## c. Married filing separately.

If North Dakota taxable income is:	The tax is equal to:
Not over \$22,600	<del>2.40%</del> <u>1.05%</u>
Over \$22,600 but not over \$54,625	\$474.60 <del>\$237.30</del> plus 3.92% <u>1.96%</u> of amount over \$22,600
Over \$54,625 but not over \$83,250	\$1,729.98 <del>\$864.99</del> plus 4.34% <u>2.17%</u> of amount over \$54,625
Over \$83,250 but not over \$148,675	<del>\$2,972.31</del> <u>\$1,486.16</u> plus 5.04% <u>2.52%</u> of amount over <del>\$54,625</del> <u>83,250</u>
Over \$148,675	\$6,269.73 <del>\$3,134.87</del> plus 5.54% <u>2.77%</u> of amount over \$148,675

## d. Head of household.

If North Dakota taxable income is:	The tax is equal to:
Not over \$36,250	<del>2.40%</del> <u>1.05%</u>
Over \$36,250 but not over \$93,650	\$764.25 <del>\$380.63</del> plus 3.92% <u>1.96%</u> of amount over \$36,250
Over \$93,650 but not over \$151,650	<del>\$3,011.33</del> <u>\$1,505.67</u> plus 4.34% <u>2.17%</u> of amount over <del>\$93,650</del> <u>151,650</u>
Over \$151,650 but not over \$297,350	\$5,528.53 <del>\$2,764.27</del> plus 5.04% <del>2.77%</del> <u>2.52%</u> of amount over \$151,650
Over \$297,350	\$12,874.84 <del>\$6,435.91</del> plus 5.54% <u>2.77%</u> of amount over \$297,350

## e. Estates and trusts.

If North Dakota taxable income is:	The tax is equal to:
Not over \$1,800	<del>2.40%</del> <u>1.05%</u>
Over \$1,800 but not over \$4,250	\$37.80 <del>\$18.90</del> plus 3.92% <u>1.96%</u> of amount over \$1,800
Over \$4,250 but not over \$6,500	\$133.84 <del>\$66.92</del> plus 4.34% <u>2.17%</u> of amount over \$4,250
Over \$6,500 but not over \$8,900	\$231.49 <del>\$115.75</del> plus 5.54% <u>2.52%</u> of amount over \$6,500
Over \$8,900	\$352.45 <del>\$176.23</del> plus 5.54% <u>2.77%</u> of amount over \$8,900

f. For an individual who is not a resident of this state for the entire year, or for a nonresident estate or trust, the tax is equal to the tax otherwise computed under this subsection multiplied by a fraction in which: