

**2007 Form ND-1 Current Law Tax Rates  
And Potential Rate Reductions**

		<b>Current Law</b>	<b>10% Reduction</b>	<b>10% Plus ND-2 Repeal <sup>(1)</sup></b>
<b>Single</b>				
If North Dakota				
Taxable Income Is:				
<b>Over</b>	<b>But Not Over</b>			
\$ 0	\$ 31,850 .....	2.10%	1.89%	<b>1.88%</b>
31,850	77,100 .....	3.92%	3.53%	3.53%
77,100	160,850 .....	4.34%	3.91%	3.91%
160,850	349,700 .....	5.04%	4.54%	4.54%
349,700	.....	5.54%	4.99%	4.99%

**Married Filing Joint and Qualifying Widow(er)**

If North Dakota				
Taxable Income Is:				
<b>Over</b>	<b>But Not Over</b>			
\$ 0	\$ 53,200 .....	2.10%	1.89%	<b>1.88%</b>
53,200	128,500 .....	3.92%	3.53%	3.53%
128,500	195,850 .....	4.34%	3.91%	3.91%
195,850	349,700 .....	5.04%	4.54%	4.54%
349,700	.....	5.54%	4.99%	4.99%

**Married Filing Separately**

If North Dakota				
Taxable Income Is:				
<b>Over</b>	<b>But Not Over</b>			
\$ 0	\$ 26,600 .....	2.10%	1.89%	<b>1.88%</b>
26,600	64,250 .....	3.92%	3.53%	3.53%
64,250	97,925 .....	4.34%	3.91%	3.91%
97,925	174,850 .....	5.04%	4.54%	4.54%
174,850	.....	5.54%	4.99%	4.99%

**Head of Household**

If North Dakota				
Taxable Income Is:				
<b>Over</b>	<b>But Not Over</b>			
\$ 0	\$ 42,650 .....	2.10%	1.89%	<b>1.88%</b>
42,650	110,100 .....	3.92%	3.53%	3.53%
110,100	178,350 .....	4.34%	3.91%	3.91%
178,350	349,700 .....	5.04%	4.54%	4.54%
349,700	.....	5.54%	4.99%	4.99%

(1) The fiscal savings from a potential repeal of Form ND-2 would enable the lowest rate to be reduced an additional .01% (see **bolded** rates)