

**Tax Year 2009 Individual and Corporation Income Tax Statistics**  
**Return Count and Tax Liability by Tax Bracket**  
**And Corporation Income Tax Liability by Apportionment Factor**

**Tax Year 2009 Individual Income Tax Statistics by Tax Bracket:**

<u>Bracket</u>	<u>Tax Rate</u>	<u>Taxable Income up to: /1</u>	<u>Number Of Returns</u>	<u>Total Net Tax Liability</u>	<u>Percent of Total Net Tax Liability</u>	<u>Average Net Tax Liability Per Return</u>
Lowest	1.84%	\$33,950 / \$56,750	195,423	\$ 65,721,993	21.7%	\$ 336.31
Second	3.44%	\$82,250 / \$137,500	73,660	101,818,651	33.6%	\$ 1,382.28
Third	3.81%	\$171,550 / \$208,850	9,936	30,579,523	10.1%	\$ 3,077.65
Fourth	4.42%	\$372,950 / \$372,950	5,181	30,084,490	9.9%	\$ 5,806.70
Top	4.86%	Over \$372,950 / \$372,950	4,734	75,101,298	24.8%	\$ 15,864.24
Returns with No Tax Liability (21.2% of total)			77,954			
Total / Average			366,888	\$ 303,305,955	100.0%	\$ 826.70

/1 The taxable income thresholds shown are for (1) single and (2) married joint filing statuses. Counts and tax liabilities include all filing statuses

**Tax Year 2009 Corporation Income Tax Statistics by Tax Bracket:**

<u>Bracket</u>	<u>Tax Rate</u>	<u>Taxable Income up to:</u>	<u>Number Of Returns</u>	<u>Total Net Tax Liability</u>	<u>Percent of Total Net Tax Liability</u>	<u>Average Net Tax Liability Per Return</u>
Lowest	2.10%	\$25,000	2,212	\$ 361,665	0.5%	\$ 163.50
Second	5.25%	\$50,000	500	607,701	0.8%	\$ 1,215.40
Top	6.40%	Over \$50,000	1,500	77,725,251	98.8%	\$ 51,816.83
Returns with No Tax Liability (57.8% of total)			5,759			
Total / Average			9,971	\$ 78,694,617	100.0%	\$ 7,892.35

**Tax Year 2009 Corporation Income Tax Statistics by Apportionment Factor:**

<u>Apportionment Factor Range</u>	<u>Number Of Returns</u>	<u>Total Net Tax Liability</u>	<u>Percent of Total Net Tax Liability</u>	<u>Average Apportionment Factor</u>
Apportionment Factor (AF) = 1.0000	1,833	\$ 12,496,464	15.9%	1.0000
AF greater than .7500, less than 1.0000	230	6,155,740	7.8%	0.9170
AF greater than .5000, less than .75000	56	2,274,913	2.9%	0.6299
North Dakota Corporations (Subtotal)/2	2,119	\$ 20,927,117	26.6%	0.9812
Multi-state / Multi-national Corporations	2,093	57,770,694	73.4%	0.0343
Total / Average	4,212	\$ 78,697,811	100.0%	0.5266

/2 One measure of a "North Dakota corporation" is an apportionment factor greater than .5000 (50%)

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