

## 2025 Forms ND-1 and ND-EZ Tax Rate Schedules

### Single

If North Dakota  
taxable income is:

Over	But not over	Your tax is:
\$ 0	\$ 48,475	\$ ..... 0.00 + 0.00% of North Dakota taxable income
48,475	244,825	..... 0.00 + 1.95% of amount over \$ 48,475
244,825		..... 3,828.83 + 2.50% of amount over 244,825

### Married filing jointly and Qualifying surviving spouse

If North Dakota  
taxable income is:

Over	But not over	Your tax is:
\$ 0	\$ 80,975	\$ ..... 0.00 + 0.00% of North Dakota taxable income
80,975	298,075	..... 0.00 + 1.95% of amount over \$ 80,975
298,075		..... 4,233.45 + 2.50% of amount over 298,075

### Married filing separately

If North Dakota  
taxable income is:

Over	But not over	Your tax is:
\$ 0	\$ 40,475	\$ ..... 0.00 + 0.00% of North Dakota taxable income
40,475	149,025	..... 0.00 + 1.95% of amount over \$ 40,475
149,025		..... 2,116.73 + 2.50% of amount over 149,025

### Head of household

If North Dakota  
taxable income is:

Over	But not over	Your tax is:
\$ 0	\$ 64,950	\$ ..... 0.00 + 0.00% of North Dakota taxable income
64,950	271,450	..... 0.00 + 1.95% of amount over \$ 64,950
271,450		..... 4,026.75 + 2.50% of amount over 271,450