



**STATE OF NORTH DAKOTA**  
**OFFICE OF STATE TAX COMMISSIONER**  
**Cory Fong, Commissioner**

**North Dakota Corporation Income Tax Brackets and Rates**

**For taxable years beginning on or after January 1, 2009**

North Dakota taxable income:	<u>over</u>	<u>but not over</u>	
	\$0	\$25,000	2.10% of North Dakota taxable income
	\$25,000	\$50,000	\$525 + 5.25% of the amount over \$25,000
	\$50,000		\$1,837.50 + 6.40% of the amount over \$50,000

*If a corporation elects to use the water's edge method to apportion its income, the corporation will be subject to an additional 3.5% surtax on its North Dakota taxable income.*

**For taxable years beginning on or after January 1, 2007 and prior to January 1, 2009**

North Dakota taxable income:	<u>over</u>	<u>but not over</u>	
	\$0	\$3,000	2.60% of North Dakota taxable income
	\$3,000	\$8,000	\$78 + 4.10% of the amount over \$3,000
	\$8,000	\$20,000	\$283 + 5.60% of the amount over \$8,000
	\$20,000	\$30,000	\$955 + 6.40% of the amount over \$20,000
	\$30,000		\$1,595 + 6.50% of the amount over \$30,000

*If a corporation elects to use the water's edge method to apportion its income, the corporation will be subject to an additional 3.5% surtax on its North Dakota taxable income.*

**For taxable years beginning on or after January 1, 2004 and prior to January 1, 2007**

North Dakota taxable income	<u>over</u>	<u>but not over</u>	
	\$0	\$3,000	2.60% of North Dakota taxable income
	\$3,000	\$8,000	\$78 + 4.10% of the amount over \$3,000
	\$8,000	\$20,000	\$283 + 5.60% of the amount over \$8,000
	\$20,000	\$30,000	\$955 + 6.40% of the amount over \$20,000
	\$30,000		\$1,595 + 7.00% of the amount over \$30,000

*If a corporation elects to use the water's edge method to apportion its income, the corporation will be subject to an additional 3.5% surtax on its North Dakota taxable income.*

**For taxable years beginning on or after January 1, 1983 and prior to January 1, 2004**

North Dakota taxable income	<u>over</u>	<u>but not over</u>	
	\$0	\$3,000	3.00% of North Dakota taxable income
	\$3,000	\$8,000	\$90 + 4.50% of the amount over \$3,000
	\$8,000	\$20,000	\$315 + 6.00% of the amount over \$8,000
	\$20,000	\$30,000	\$1,035 + 7.50% of the amount over \$20,000
	\$30,000	\$50,000	\$1,785 + 9.00% of the amount over \$30,000
	\$50,000		\$3,585 + 10.50% of the amount over \$50,000

**For taxable years beginning on or after January 1, 1981 and prior to January 1, 1983**

North Dakota taxable income:	<u>over</u>	<u>but not over</u>	
	\$0	\$3,000	2.00% of North Dakota taxable income
	\$3,000	\$8,000	\$60 + 3.00% of the amount over \$3,000
	\$8,000	\$20,000	\$210 + 4.00% of the amount over \$8,000
	\$20,000	\$30,000	\$690 + 5.00% of the amount over 20,000
	\$30,000	\$50,000	\$1,190 + 6.00% of the amount over \$30,000
	\$50,000		\$2,390 + 7.00% of the amount over \$50,000

**For taxable years beginning on or after January 1, 1978 and prior to January 1, 1981**

North Dakota taxable income:	<u>over</u>	<u>but not over</u>	
	\$0	\$3,000	3.00% of North Dakota taxable income
	\$3,000	\$8,000	\$90 + 4.00% of the amount over \$3,000
	\$8,000	\$15,000	\$290 + 5.00% of the amount over \$8,000
	\$15,000	\$25,000	\$640 + 6.00% of the amount over \$15,000
	\$25,000		\$1,240 + 8.50% of the amount over \$25,000

**For taxable years beginning on or after January 1, 1937 and prior to January 1, 1978**

North Dakota taxable income:	<u>over</u>	<u>but not over</u>	
	\$0	\$3,000	3.00% of North Dakota taxable income
	\$3,000	\$8,000	\$90 + 4.00% of the amount over \$3,000
	\$8,000	\$15,000	\$290 + 5.00% of the amount over \$8,000
	\$15,000		\$640 + 6.00% of the amount over \$15,000

**For taxable years beginning on or after January 1, 1923 and prior to January 1, 1937**

The state's corporation income tax rate was 3.0% on North Dakota taxable income.