

CHILD SUPPORT GUIDELINES
SCHEDULE 1 – HYPOTHETICAL FEDERAL AND STATE INCOME TAX
(N.D. Admin. Code § 75-02-04.1-01(7)(a) and (b))

NONCUSTODIAL PARENT/OBLIGOR: _____
 CUSTODIAL PARENT/OBLIGEE: _____

This schedule is for use in determining the hypothetical federal and state income tax deductions from gross income.

Federal -01(7)(a)

1. Total gross annual income..... _____
2. Amount of Line 1 not subject to income tax per IRC..... _____
3. Amount of deductions allowed in arriving at "adjusted gross income" per IRC (i.e., from 2008 1040 form, line 36)..... _____
4. Total of Line 2 plus Line 3 _____
5. Gross annual income subject to hypothetical federal income tax (Line 1 – Line 4) _____
6. Deductions:
 - Standard deduction (tax filing status of single) _____
 - One exemption for the obligor..... _____
 - One additional exemption for each "child"..... _____
 ("child" as defined in -01(01))*
 # exemptions _____
 - Total deductions..... _____
7. Line 5 less Line 6 _____
8. Apply Line 7 to tax tables for a single individual _____
9. Child tax credit (for each qualifying child for whom an exemption was considered in Line 6) _____
 # qualifying children _____
10. Line 8 less Line 9 _____

LINE 10 AMOUNT IS THE DEDUCTION FOR THE HYPOTHETICAL FEDERAL INCOME TAX OBLIGATION. RECORD THE AMOUNT FROM LINE 10 ON THE WORKSHEET, PAGE 1.

*If, pursuant to court order, the obligee and obligor alternate claiming the exemption for a child, the amount is equal to one-half of the exemption for such child. Indicate here whether or not claiming the exemption for any child is alternated:
 _____ Yes, claiming the exemption is alternated; number of children whose exemption is alternated _____
 _____ No, claiming the exemption is not alternated

State -01(7)(b)

Line 8 from above X .14 _____

THIS AMOUNT IS THE DEDUCTION FOR THE HYPOTHETICAL STATE INCOME TAX OBLIGATION. RECORD THIS AMOUNT ON THE WORKSHEET, PAGE 1.