

CHILD SUPPORT GUIDELINES
SCHEDULE 1 – HYPOTHETICAL FEDERAL AND STATE INCOME TAX
(N.D. Admin. Code § 75-02-04.1-01(6)(a) and (b))

OBLIGOR: _____
 OBLIGEE: _____

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

Federal -01(6)(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 2014 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 exemption for each child* obligor is allowed to claim by court order..... _____
 - One-half exemption for each child* obligor and obligee alternate claiming by court order..... _____
 - One-half exemption for each child* for whom there is no court order for the exemption and who is claimed by obligor on disclosed tax return..... _____
 - One-half exemption for each child* for whom there is no court order for the exemption when there is no disclosed tax return..... _____
 - ("child" as defined in -01(01))*
#children _____
 - 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 or one-half exemption was considered in Line 6; an exemption equals a child tax credit and one-half exemption equals one-half child tax credit) _____
 - # qualifying children for child tax credit _____
 - # qualifying children for one-half child tax credit _____
10. Line 8 less Line 9 _____

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

State -01(6)(b)

Line 8 from above X .14..... _____

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