

Schedule
38-TC

North Dakota Office of State Tax Commissioner

Tax Credits
(for Form 38 filer)



2018

Attach to Form 38

Enter name of estate or trust _____	FEIN _____
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Important! All taxpayers must read this section. If claiming a credit on line 1, 2, 3, 4, 5, 6, 7, 8, 9, or 14 of this schedule, this section must be completed. See "Property tax clearance" in instructions for details.

▶ Does estate or trust hold a 50 percent or more ownership interest in real property located in North Dakota? _____ Yes No

If yes, enter name of each North Dakota county in which the estate or trust holds a 50% or more interest in real property:

Attach to Form 38 the completed Property Tax Clearance Record obtained from each county identified above.

For each credit, enter the total credit earned or received by the estate or trust on the applicable line, regardless of whether a portion of the credit is allocated to the beneficiaries. If a portion of any credit is allocated to the beneficiaries, report the allocated amount on page 2, line 19b. See separate instructions for more information.

- 1. Renaissance zone tax credit *(Attach Schedule RZ)* _____ **1** _____
- 2. Agricultural commodity processing facility investment tax credit *(Attach documentation)* _____ **2** _____
- 3. Seed capital investment tax credit *(Attach documentation)* _____ **3** _____
- 4. Biodiesel or green diesel fuel blending tax credit *(Attach documentation)* _____ **4** _____
- 5. Biodiesel or green diesel fuel sales equipment tax credit *(Attach documentation)* _____ **5** _____
- 6. **a.** Employer internship program tax credit *(Attach documentation)* _____ **6a** _____
- b.** Number of eligible interns hired in 2018 _____ **6b** _____
- c.** Total compensation paid to eligible interns in 2018 _____ **6c** _____
- 7. **a.** Research expense tax credit *(Attach documentation)* _____ **7a** _____
- b.** Research expense tax credit purchased from another taxpayer in 2018 _____ **7b** _____
- 8. Angel fund investment tax credit carryover - *only for unused credits attributable to investments made in angel funds organized and certified before July 1, 2017: (Attach documentation)*
- a.** Amount of credit _____ **8a** _____
- b.** Carryover of angel fund credit purchased from another taxpayer in tax year 2012 _____ **8b** _____
- 9. **a.** Workforce recruitment tax credit *(Attach documentation)* _____ **9a** _____
- b.** Number of eligible employees whose 12th month of employment ended in 2017 tax year _____ **9b** _____
- c.** Total compensation paid for first 12 months of employment to eligible employees included on line 9b _____ **9c** _____
- 10. Geothermal energy device tax credit *(only for devices installed on or after January 1, 2009, and before January 1, 2015): (Attach documentation)*
- a.** Date on which installation of device was completed- enter as follows: mm/dd/yyyy _____ **10a** _____
- b.** Amount of credit _____ **10b** _____
- 11. Tax credit for wages paid to a mobilized employee *(Attach Schedule ME)* _____ **11** _____
- 12. **a.** Endowment fund tax credit from Schedule QEC, line 7 *(Attach Schedule QEC)* _____ **12a** _____
- b.** Contribution amount from Schedule QEC, line 4 _____ **12b** _____
- c.** Endowment fund tax credit from ND Schedule K-1 *(Attach ND Schedule K-1)* _____ **12c** _____
- d.** Contribution amount from ND Schedule K-1 _____ **12d** _____
- 13. Housing incentive fund tax credit carryover *(Attach documentation)* _____ **13** _____
- 14. Automation tax credit carryover *(Attach documentation)* _____ **14** _____



- 15. Nonprofit private primary school contribution tax credit (*Attach documentation*) ----- **15** _____
- 16. Nonprofit private high school contribution tax credit (*Attach documentation*) ----- **16** _____
- 17. Nonprofit private college contribution tax credit (*Attach documentation*) ----- **17** _____
- 18. Add lines 1 through 6a, 7a through 9a, 10b through 12a, 12c, and 13 through 17 ----- **18** _____
- 19. a. Amount of line 18 retained by estate or trust.
Enter this amount on Form 38, page 1, line 3 ----- **19a** _____
- b. Amount of line 18 allocated to the beneficiaries.
Enter the amount from this line on the beneficiaries'
Schedule K-1 (Form 38) forms. See instructions for
completing Schedule K-1 (Form 38) ----- **19b** _____

General instructions

If a fiduciary claims an income tax credit (other than the credit for income tax paid to another state or local jurisdiction), Schedule 38-TC must be completed and attached to Form 38.

Supporting documentation. If the instructions do not specify an officially-prescribed schedule for a particular credit, a fiduciary must attach documentation to support eligibility for the credit and to show how the credit was calculated, including the use of an unused credit carried over from another tax year. In the case of a credit received from an estate, trust, partnership, S corporation, or a limited liability company treated like a partnership or S corporation, attach a copy of the North Dakota Schedule K-1.

Property Tax Clearance

North Dakota Century Code § 57-01-15.1 provides that, before certain state tax incentives may be claimed, a taxpayer must obtain a property tax clearance record from each North Dakota county in which the taxpayer holds a 50 percent or more ownership interest in real property. The property tax clearance record(s) must be attached to the North Dakota tax return on which the incentive is claimed. Certain credits on this schedule are subject to this requirement. The credits subject to this requirement are identified in the box at the top of page 1 of Schedule 38-TC.

If a fiduciary is claiming any of the specified credits, the fiduciary must complete the property tax clearance section at the top of page 1 of Schedule 38-TC. If required to attach a property tax clearance record from a county, obtain it by using the form Property Tax Clearance Record, which is available on the Office of State Tax Commissioner's website.

Disclosure notification

Upon written request from the chairman of a North Dakota legislative standing committee or Legislative Management, the law requires the Office of State Tax Commissioner to disclose the amount of any deduction or credit claimed on a tax

return. Any other confidential information, such as a taxpayer's name or social security number, may not be disclosed.

Specific line instructions

On lines 1 through 17, enter the total credit earned or received by the estate or trust on the applicable line, regardless of whether a portion of the credit is allocated to a beneficiary. If a portion of any credit is allocated to a beneficiary, report the allocated amount on Schedule 38-TC, page 2, line 19b.

Line 1 - Renaissance zone credit

Enter on this line credits allowed under the North Dakota Renaissance Zone Program. For more information, see the Renaissance Zone Act Tax Incentives Guideline and Schedule RZ. **Attach Schedule RZ.**

Line 2 - Ag commodity processing facility investment credit

If the estate or trust made a qualified investment in a business certified for the agricultural commodity processing facility investment credit program, enter the allowable credit on this line.

The credit is equal to 30% of the total qualified investments made directly to a certified business during the 2018 tax year. Include on this line an agricultural commodity processing facility investment credit from a North Dakota Schedule K-1. Also include on this line an unused credit carried over from a prior tax year—see “Unused credit carryover from a prior tax year” below.

If the estate or trust is unable to use all of a credit based on investments made during the tax year, the estate or trust may carry the unused credit amount over to subsequent years' returns for up to 10 tax years.

Unused credit carryover from a prior tax year. The amount of an unused credit based on investments made in tax year 2003 or 2004 that may be used in a subsequent year is limited to the smaller of (1) the unused credit carried over from

that prior year, (2) 50% of the total credit allowed on the initial investment made in that prior year, (3) \$3,000, or (4) 50% of the tax liability before credits on the 2018 return. **Note for certain 2004 investments:** Do not include on this line an unused credit based on an investment made in the 2004 tax year if it is attributable to the 2004 retroactive relief credit legislation passed by the 2005 North Dakota Legislature.

Any unused credits based on investments made in tax years 2005 through 2007 are no longer allowed and may not be claimed on the 2018 tax return.

Unused credits based on investments made in tax years 2008 through 2017 are allowed on the 2018 return, subject to the annual and lifetime limitations—see below.

Annual limit. Of the total credits available for use on the 2018 return, including unused credit carryovers from tax years 2008 and after, no more than \$50,000 may be used on the 2018 return. *(This limitation does not apply to unused credit carryovers based on investments made in 2003 or 2004.)*

Lifetime credit limit. A taxpayer is allowed no more than \$250,000 in credits based on investments made in tax years 2005 and after.

Attach a copy of the Ag Commodity Processing Facility Investment Reporting Form received from the certified business.

Line 3 - Seed capital investment credit

If the estate or trust made a qualified investment in a business certified for the seed capital investment credit program, enter the allowable credit on this line.

The credit is equal to 45% of the total qualified investments made directly to a certified business during the 2018 tax year. Include on this line a seed capital investment credit from a North Dakota Schedule K-1. Also include on this line an unused credit carried over from a prior tax year—see “Unused credit carryover from a prior tax year” below.

If an estate or trust is unable to use all of a credit based on investments made during the tax year, the estate or trust may carry the unused credit amount over to subsequent years' returns for up to 4 tax years.

Unused credit carryover from a prior tax year. Any unused credits based on investments made in tax years prior to 2014 are no longer allowed and may not be claimed on the 2018 tax return.

Unused credits based on investments made in tax years 2014 through 2017 are allowed on the 2018 return, subject to the annual limitation—see below.

Annual limit. Of the total credits available for use on the 2018 return, including unused credit carryovers from tax years 2014 and after, no more than \$112,500 may be used on the 2018 return.

Attach a copy of the Qualified Seed Capital Business Investment Reporting Form received from the certified business.

Line 4 - Biodiesel or green diesel fuel blending credit

A tax credit is allowed to a North Dakota licensed fuel supplier (wholesaler) business that blends biodiesel or green diesel fuel in North Dakota with a minimum 5% blend ("B5") meeting ASTM specifications. The credit is equal to 5 cents per gallon blended. Enter the allowable credit on this line. Include on this line a biodiesel or green diesel fuel blending credit from a North Dakota Schedule K-1. Also include on this line an unused credit carried over from tax years 2013 and after.

If a taxpayer is unable to use all of the credits based on qualified blending during the tax year, the taxpayer may carry the unused credit amount over to subsequent years' returns for up to 5 tax years.

Line 5 - Biodiesel or green diesel fuel sales equipment credit

A tax credit is allowed to a North Dakota licensed fuel seller (retailer) of biodiesel or green diesel fuel that adapts or adds equipment to the seller's facility in North Dakota to enable it to sell biodiesel or green diesel with a minimum 2% blend ("B2") meeting ASTM specifications. The credit is equal to 10% of the costs to adapt or add the qualifying equipment. The credit is allowed in each of 5 tax years, starting with the tax year in which sales of the eligible fuel begin. Eligible costs incurred before the tax year in which sales of the eligible biodiesel fuel begin may be included. Enter the allowable credit on this line. Include on this line a biodiesel or green diesel fuel sales equipment credit from a North Dakota Schedule K-1. Also include on this line an unused credit carried over from tax years 2013 and after.

If a taxpayer is unable to use all of a credit based on eligible costs in a tax year, the taxpayer may carry the unused credit amount over to subsequent years' returns for up to 5 tax years. *(This 5-year unused credit carryover period applies to each of the 5 tax years in which the credit is allowed.)*

Lifetime credit limit. No more than \$50,000 in total tax credits is allowed for eligible costs incurred in all tax years.

Line 6 - Employer internship program credit

A tax credit is allowed based on compensation paid to an eligible college student hired as an intern under a qualifying internship program set up in North Dakota. The credit is equal to 10% of the compensation paid during the tax year. The credit is allowed for up to 5 eligible interns in a tax year. The intern must be enrolled in an institution of higher education or vocational technical education program in a major field of study closely related to the work to be performed and must be supervised and evaluated by the employer. The internship must qualify for academic credit.

Lifetime credit limit. No more than \$3,000 in total tax credits is allowed for eligible wages paid in all tax years.

Line 6a. Enter the allowable credit on this line. Include on this line an employer internship program credit from a North Dakota Schedule K-1.

Line 6b. Enter the number of eligible interns hired during the 2018 tax year. *Disregard this line if the credit is from a North Dakota Schedule K-1.*

Line 6c. Enter on this line the total amount of wages, salaries, or other compensation paid to eligible interns hired during the 2018 tax year (as shown on their 2018 Form W-2s). *Disregard this line if the credit is from a North Dakota Schedule K-1.*

Line 7 - Research expense credit

A tax credit is allowed for conducting qualified research activity in North Dakota. The credit is allowed on the excess of qualified research expenses over a base amount. The terms "qualified research expenses" and "base amount" have the same meanings as those defined under Internal Revenue Code § 41, except that they do not include research activity or sales outside North Dakota. The credit is equal to a percentage of the excess of North Dakota qualified research expenses incurred during the tax year over the North Dakota base amount for the tax year. On the first \$100,000 of excess North Dakota qualified research expenses, the percentage is 25%. On excess North Dakota qualified research expenses over \$100,000, the percentage is 8%.

If a taxpayer is unable to use all of the credits based on qualified research expenses incurred during the tax year, the taxpayer may carry the unused credit amount back to the 3 previous tax years' returns and then to subsequent years' returns for up to 15 tax years. The unused credit must be carried back to the earliest tax year first, and then to each succeeding tax year.

Election to sell, assign, or transfer unused credit. If a taxpayer obtains certification as a qualified research and development company, the taxpayer may elect to sell, assign, or transfer unused credits to another taxpayer. For the conditions and procedures, including the reporting requirements, see N.D.C.C. § 57-38-30.5. Application for certification must be made to the North Dakota Commerce Department's Division of Economic Development and Finance (EDF).

Line 7a. Enter the allowable credit on this line. Include on this line a research credit from a North Dakota Schedule K-1. Also include on this line an unused credit carried over from tax years 2007 and after. *Do not include on this line any research credit obtained from another taxpayer through a sale, assignment, or transfer in 2018—report this amount on line 7b.*

Line 7b. Enter on this line a research credit obtained from a qualified research and development company through a sale, assignment, or transfer in 2018.

Line 8 - Angel fund investment credit carryover

Important! *This line is only for an unused credit attributable to investments made in angel funds organized and certified before July 1, 2017.*

Lifetime credit limit. For investments made in angel funds on or after January 1, 2013, and before July 1, 2017, a taxpayer is allowed no more than \$500,000 in total credits attributable to the taxpayer's own investments and any credits the taxpayer received from a partnership, S corporation, or other passthrough entity that invested in an angel fund.

Line 8a. Enter on this line an unused credit carried over from tax years 2011 and after. *Do not include on this line an unused credit carried over from a prior tax year that was obtained from another taxpayer through a sale, assignment, or transfer made in tax year 2012—report this amount on line 8b.*

Line 8b. Enter on this line an unused credit carried over from a prior tax year that was obtained from another taxpayer through a qualifying sale, assignment, or transfer made in tax year 2012.

Line 9 - Workforce recruitment credit

A tax credit is allowed to an employer for using extraordinary recruitment methods to recruit and hire employees for hard-to-fill positions in North Dakota. The credit is equal to 5% of the compensation paid during the first 12 consecutive months to the employee hired to fill a hard-to-fill position. The credit is allowed in the first tax year following the tax year in which the employee completes the 12th consecutive month of employment.

To be eligible for the credit, the employer must pay an annual salary that is at least 125% of North Dakota's average wage as published by Job Service North Dakota and must have employed all of the following recruitment methods for at least 6 months to fill a position for which the credit is claimed:

1. Contracted with a professional recruiter for a fee.
2. Advertised in a professional trade journal, magazine, or other publication directed at a particular trade or profession.
3. Provided employment information on a website for a fee.
4. Offered to pay a signing bonus, moving expenses, or non-typical fringe benefits.

The employer must provide a statement to the employee hired to fill the hard-to-fill position containing the following:

1. Name of employer.
2. Federal employer identification number of employer.
3. Statement that employer qualifies for the workforce recruitment credit based on the employee's employment.
4. Amount of signing bonus, moving expense, or non-typical fringe benefit payment.

5. Statement that the payment of the bonus, moving expenses, or fringe benefit may be deductible on the employee's North Dakota income tax return.

If a taxpayer is unable to use all of a credit first allowed in the tax year, the taxpayer may carry the unused credit amount over to subsequent years' returns for up to 5 tax years.

Line 9a. Enter the allowable credit on this line. Include on this line a workforce recruitment credit from a North Dakota Schedule K-1. Also include an unused credit carried over from tax years 2013 and after.

Line 9b. Enter the number of eligible employees whose first 12 months of employment ended within the 2017 tax year. *Disregard this line if the credit is from a North Dakota Schedule K-1.*

Line 9c. For the eligible employees included on line 9b, enter the total compensation paid during the first 12 consecutive months of employment. *Disregard this line if the credit is from a North Dakota Schedule K-1.*

Line 10 - Geothermal energy device credit

Note: *The geothermal energy device income tax credit allowed to an estate or trust expired on December 31, 2014, and is not allowed for a geothermal energy device installed on or after January 1, 2015.*

Complete this line only if either of the following apply:

- A qualifying geothermal energy device was installed on or after January 1, 2009, and before January 1, 2015, and
 - o the 2018 tax year is one of the five tax years in which the credit is allowed for the installation, or
 - o an unused tax credit attributable to the installation is being carried over to the 2018 tax year.

- The estate or trust owns an interest in a partnership, S corporation, or other passthrough entity that installed a qualifying geothermal energy device on or after January 1, 2009, and before January 1, 2015, and the 2018 tax year is one of the five tax years in which the credit is allowable for the installation.

Line 10a. Enter the date the installation was completed. Enter the date in the following format: mm/dd/yyyy. *Disregard this line if the credit is from a North Dakota Schedule K-1.*

Line 10b. Enter the allowable credit on this line. Include on this line a geothermal credit from a North Dakota Schedule K-1.

Line 11 - Credit for wages paid to a mobilized employee

Enter on this line the credit allowed for continued payment of compensation to an employee who is a member of the National Guard or Reserve while the employee is mobilized for federal active military duty during the tax year. Include on this line a credit for wages paid to a mobilized employee from a North Dakota Schedule K-1. For more information, see Schedule ME. **Attach Schedule ME.**

Line 12 - Endowment fund credit

A tax credit is allowed for making a contribution to a qualified endowment fund. For more information, see Schedule QEC (for filers of Forms 38, 40, 58, and 60). **Attach Schedule QEC.**

Note: If the estate or trust is carrying over an unused endowment fund credit from a prior tax year, enter it on the 2018 Schedule QEC, line 6.

Lines 12a and 12b. Enter on these lines the applicable amounts from Schedule QEC.

Lines 12c and 12d. Enter on these lines an endowment credit and the related contribution amount shown on a North Dakota Schedule K-1 received from a partnership, S corporation, estate, or trust.

Line 13 - Housing incentive fund credit carryover

Enter on this line an unused housing incentive fund credit carried over from tax years 2011 through 2016.

Adjustment to taxable income—

North Dakota taxable income must be increased by the lesser of the amount of the contribution on which the credit is calculated or the amount by which the contribution reduced federal taxable income. If the estate or trust retains part or all of the credit, see the instructions to Form 38, Tax Computation Schedule, Part 1, line 2. If part or all of the credit is allocated to the beneficiaries of the estate or trust, this addback requirement applies at the beneficiary level—see the instructions to the beneficiary's North Dakota income tax return.

Line 14 - Automation credit carryover

Enter on this line an unused automation credit carried over from tax years 2013 through 2017.

Lines 15 through 17 - Nonprofit private school tax credits

Tax credits are allowed for making charitable contributions to qualifying nonprofit private primary, secondary, and higher education schools located in North Dakota. A separate credit is allowed for each of the three categories of school—primary, secondary, and higher education. For each category of school, the credit equals 50% of the contributions made to all eligible schools within the category.

For a list of the eligible schools within each of the three categories of schools, see the table on page 5 of these instructions.

For an estate or trust, the rules that apply depend on whether the estate or trust acquires a credit by making a direct contribution to a qualifying school or by holding an interest in a passthrough entity that contributed to a qualifying school. A

passthrough entity means an estate, trust, partnership, S corporation, or a limited liability company treated like a partnership or S corporation.

Acquisition of credit by making a direct contribution. If an estate or trust acquires a credit by making a direct contribution to a qualifying school, the entire credit must be allocated to its beneficiaries. Report each beneficiary's share of the allocated credit on the beneficiary's North Dakota Schedule K-1.

To qualify, a contribution must be made directly to, or specifically designated for the exclusive use of, a qualifying school. If a contribution is made to an account or fund that benefits both qualifying and nonqualifying schools, the contribution will qualify only if the estate or trust specifically designates it for the exclusive use of a qualifying school and the account or fund separately accounts for the funds on behalf of the qualifying school. The estate or trust must obtain a statement from the administrator of the account or fund that identifies the qualifying school and shows the amount contributed to it.

If a contribution is made to a qualifying school that provides education in one or more grades in both the primary school category (kindergarten through 8th grades) and the secondary school category (9th through 12th grades), a separate credit is allowed for the portion of the contribution designated for the exclusive use of each school category. The estate or trust must obtain a statement from the qualifying school that identifies the qualifying school and shows the amount contributed to each category of school. If the estate or trust does not obtain a statement showing how the contribution is allocated to each category of school, one-half of the total contribution will be deemed to have been made to each category of school.

An estate or trust may elect, on a contribution by contribution basis, to treat a contribution as having been made during the 2018 tax year if it is made on or before the due date, including extensions, for filing the 2018 Form 38.

Acquisition of credit by holding an interest in a passthrough entity. If an estate or trust acquires a credit by holding an interest in a passthrough entity, the rules that apply depend on whether the estate or trust retains the credit or allocates the credit to its beneficiaries. If the estate or trust allocates any part of the credit to its beneficiaries, report each beneficiary's share of the allocated credit on the beneficiary's North Dakota Schedule K-1. If the estate or trust retains any part of the credit, the amount of the credit that the estate or trust may claim is limited to the lesser of the following amounts:

- The amount of the credit retained by the estate or trust.
- 20% of the tax on Form 38, page 1, line 1.
- \$2,500.

Complete lines 15 through 17 by entering the credit on the applicable line. For this purpose, include the portion retained by the estate or trust and the portion allocated to the beneficiaries. *(The portion allocated to the beneficiaries will also be entered on Schedule 38-TC, line 19b.)* In the case of a credit acquired from a passthrough entity, include the portion allocated to the beneficiaries and only the portion of the credit retained by the estate or trust that is allowed after applying the limitations.

**Qualified nonprofit private schools
(for Schedule 38-TC, lines 15 through 17)**

For purposes of the credits on Schedule 38-TC, lines 15 through 17, the following lists the qualifying schools in each school category. (Note: These lists are subject to change.)

Primary Schools (Grades K through 8)

Academy for Children (Fargo)	Ojibwa Indian School (Belcourt)
Anne Carlsen Center (Jamestown)	Our Redeemer's Christian School (Minot)
Bishop Ryan Catholic School (Minot)	Prairie Learning Education Center (Raleigh)
Brentwood Adventist Christian School (Bismarck)	Prairie Voyager Adventist School (Grand Forks)
Cathedral of the Holy Spirit Elementary School (Bismarck)	Red River Adventist Elementary School (Fargo)
Children's Montessori Center (Fargo)	Shanley High-Sullivan Middle School (Fargo)
Christ the King Elementary School (Mandan)	Shiloh Christian School (Bismarck)
Dakota Memorial School (Minot)	St Alphonsus Elementary School (Langdon)
Dakota Montessori School (Fargo)	St Anne Elementary School (Bismarck)
Forest River School (Fordville)	St Ann's Catholic School (Belcourt)
Grace Lutheran Elementary School (Fargo)	St Bernard Mission School (Fort Yates)
Grand Forks Montessori Academy (Grand Forks)	St Catherine Elementary School (Valley City)
Hillcrest SDA School (Jamestown)	St John's Academy (Jamestown)
Holy Family – St. Mary's Elementary School (Grand Forks)	St John's Elementary School (Wahpeton)
Holy Spirit Elementary School (Fargo)	St Joseph Elementary School (Mandan)
Hope Christian Academy (Dickinson)	St Joseph Elementary School (Devils Lake)
Invitation Hill Adventist School (Dickinson)	St Joseph's Elementary School (Williston)
Johnson Corners Christian Academy (Watford City)	St. Mary's Academy (Bismarck)
Little Flower Elementary School (Rugby)	St Mary's Elementary School (Bismarck)
Martin Luther School (Bismarck)	St Michael's Elementary School (Grand Forks)
Missouri Valley Montessori School (Bismarck)	The Innovation School (Bismarck)
Nativity Elementary School (Fargo)	Trinity Elementary East School (Dickinson)
New Testament Baptist Christian School (Larimore)	Trinity Elementary North School (Dickinson)
Oak Grove Lutheran Elementary School (Fargo)	Trinity Elementary School (West Fargo)
	Trinity Elementary West School (Dickinson)
	Trinity Jr/High School (Dickinson)
	Victory Christian School (Jamestown)
	Wichakini Owayawa Elementary School (Fort Yates)
	Williston Trinity Christian School (Williston)

High Schools (Grades 9 through 12)

Anne Carlsen Center (Jamestown)	Oak Grove Lutheran High School (Fargo)
Bishop Ryan Catholic School (Minot)	Our Redeemer's Christian School (Minot)
Dakota Adventist Academy (Bismarck)	Prairie Learning Education Center (Raleigh)
Dakota Memorial School (Minot)	Shanley High-Sullivan High School (Fargo)
Hope Christian Academy (Dickinson)	Shiloh Christian School (Bismarck)
Johnson Corners Christian Academy (Watford City)	St Mary's Central High School (Bismarck)
New Testament Baptist Christian School (Larimore)	Trinity Jr/High School (Dickinson)
	Williston Trinity Christian School (Williston)

Colleges (Education above 12th grade)

Jamestown College (Jamestown)	United Tribes Technical College (Bismarck)
Trinity Bible College (Ellendale)	University of Mary (Bismarck)
Turtle Mountain Community College (Belcourt)	ND Independent College Fund (Bismarck)