Schedule
# ND-1SA

North Dakota Office of State Tax Commissioner
# Statutory Adjustments

**2014**

***Attach to Form ND-1***

| Your name (First, MI, Last name) | Your social security number |
|---|---|
| | |

- **Complete and attach this schedule to Form ND-1 if any of the adjustments listed on this schedule apply to you**
- **Attach any required schedule (as indicated in parentheses)**

**1.** Renaissance zone income exemption *(Attach Schedule RZ)* ..... **(S7) 1** _____

**2.** New or expanding business income exemption under N.D.C.C. ch. 40-57.1 ..... **(NH) 2** _____

**3.** Human organ donor expense deduction ..... **(NL) 3** _____

**4.** Employee workforce recruitment exclusion ..... **(CA) 4** _____

**5.** Total subtractions. Add lines 1 through 4. Enter result on Form ND-1, line 16 ..... **5** _____

## Purpose of schedule

If you have any of the adjustments shown on Schedule ND-1SA, you must complete and attach it to Form ND-1.

## Specific line instructions

### Line 1 - *Renaissance zone income exemption*

If you qualified for the business or investment income exemption under the North Dakota renaissance zone program, enter the amount from Schedule RZ, Part 7, lines 1c and 1h. **Attach Schedule RZ.**

### Line 2 - *New or expanding business income exemption*

If you operate a business as a sole proprietorship and were granted a new or expanding business income exemption under N.D.C.C. ch. 40-57.1, enter the portion of your net business income that is eligible for the exemption. For more information on how to calculate the amount of the exempt income, see North Dakota Administrative Code § 81-03-01.1-06. Include on this line a new or expanding business income exemption from a North Dakota Schedule K-1.

### Line 3 - *Organ donor deduction*

If you or your dependent, while living, donates part or all of a liver, pancreas, kidney, intestine, lung, or bone marrow for transplantation into another human being, you may deduct up to $10,000 of qualified expenses related to the donation that you incurred during the tax year.

Qualified expenses means:

- Lost wages not compensated for by sick pay.
- Medical expenses (as defined for federal income tax purposes) that you did not deduct in calculating your federal taxable income. Medical expenses for which you receive reimbursement under an insurance plan or other source do not qualify for the deduction.

If the qualified expenses are incurred in more than one tax year, the expenses must be deducted in the tax year in which they are incurred. Medical expenses are incurred when the medical care is actually provided, and not when the expenses are billed or paid.

Enter on this line qualified expenses incurred during the 2014 tax year.

### Line 4 - *Employee workforce recruitment exclusion*

If you receive a statement from your employer verifying that your employer qualified for the North Dakota workforce recruitment income tax credit based on your employment, enter on this line the amount of the signing bonus, moving expense payment, or non-typical fringe benefit payment shown on the statement, but only to the extent it is included in your 2014 federal taxable income. ***Attach a copy of the statement received from your employer.***