

**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 2010 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 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 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.