

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 2022 1040 form, line 10)..... _____
- 4. Total of Line 2 plus Line 3 _____
- 5. Gross annual income subject to hypothetical federal income tax (Line 1 – Line 4)..... _____
- 6. Deduction: Standard deduction (tax filing status of single) _____
- 7. Line 5 less Line 6 _____
- 8. Apply Line 7 to tax tables for a single individual _____

LINE 8 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 .11 _____

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