

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.