

**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 2017 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. 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.