



Name(s) Shown On Return
Your Social Security Number
• If you paid qualified care expenses for more than one qualifying family member, complete a separate Schedule ND-1FC for each qualifying family member.
• See the instructions for definitions of "qualifying family member" and "qualified care expenses."

Qualifying family member criteria

- A. Is the family member related to you by blood or marriage?
B. Is the family member either (1) at least 65 years old or (2) disabled as defined by the Social Security Administration?
C. If the family member is not married, is the family member's federal taxable income on the 2023 Form 1040 or 1040-SR, line 15, equal to or less than \$20,000?
D. Name of qualifying family member
E. Social security number of qualifying family member

Calculation of tax credit

- 1. Qualified care expenses paid by you during the tax year for the qualifying family member identified above.
2. Of the expenses included on line 1, enter the amount, if any, deducted on federal return
3. Eligible qualified care expenses. Subtract line 2 from line 1.
4. Your federal taxable income from 2023 Form 1040 or 1040-SR, line 15
5. Decimal amount from applicable table below.

Table 1: Single/Head of household/Qualifying widow(er)
If the amount on line 4 is: Over Not over
Decimal amount is: .30 .29 .28 .27 .26 .25

Table 2: Married filing joint
If the amount on line 4 is: Over Not over
Decimal amount is: .30 .29 .28 .27 .26 .25

- 6. Multiply line 3 by line 5
7. Maximum credit allowed per qualifying family member. Enter \$2,000 if Single, Married Filing Jointly, Head of Household, or Qualifying Widow(er), or \$1,000 if Married Filing Separately.
8. Enter smaller of line 6 or line 7
9. Federal taxable income limit. Enter \$50,000 if Single, Head of Household, or Qualifying Widow(er), or \$70,000 if Married Filing Jointly, or \$35,000 if Married Filing Separately
10. Subtract line 9 from line 4.
11. Tentative family member care credit. Subtract line 10 from line 8.

See below for the amount you may enter on your return
• If you are claiming this credit for only one qualifying family member, enter the amount from line 11 of Schedule ND-1FC on Schedule ND-1TC, line 1.
• If you are claiming this credit for more than one qualifying family member, add the separately calculated credits from line 11 of all Schedule ND-1FC forms.