

FAMILY MEMBER CARE TAX CREDIT

OFFICE OF STATE TAX COMMISSIONER SFN 28731 (12-2023)

Schedule ND-1FC

Attach to Form ND-1 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.

	alifying family member criteria	O Yes	O №
	Is the family member related to you by blood or marriage?		∪ INO
	If yes, enter your relationship to the family member		
	Is the family member either (1) at least 65 years old or (2) disabled as defined by the Social Security Administration? If disabled, attach a copy of a supporting letter—see instructions	O Yes	O No
	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? If the family member is married, is the total federal taxable income of the family member and the family member's spouse equal to or less than \$35,000?	O Yes	O No
	• If you answered "Yes" to all of the questions in Items A through C above, go to Item D.		
	• If you answered "No" to any question in Items A through C above, stop here; you do not have a qualifying fa	mily mem	ber.
	Name of qualifying family member▶_		
	Social security number of qualifying family member		
	Calculation of tax credit		
	Qualified care expenses paid by you during the tax year for the qualifying family member identified above. Attach a statement showing type and amount of expenses. If payment is for services, also identify provider 1 _		
	Of the expenses included on line 1, enter the amount, if any, deducted on federal return2		
	Eligible qualified care expenses. Subtract line 2 from line 1. If less than zero, enter -0 (FA) 3 _		
,	Your federal taxable income from 2023 Form 1040 or 1040-SR, line 15		
	Decimal amount from applicable table below. If Married Filing Separately, use Table 2 to find		
	income range, then enter one-half of decimal amount for that range		•
	Table 1: Single/Head of household/Qualifying widow(er) Table 2: Married filing joint		
	If the amount Decimal If the amount Decimal If the amount Decimal If the amount Decimal on line 4 is: If the amount Decimal If the amount Decimal on line 4 is: amount is: on line 4 is: amount is: on line 4 is: amount on line 4 is: on li		
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		21	
	25,000 31,000 .27 41,000 43,000 .27 31,000 33,000 .	20	
	31,000 33,000 .26 43,000 No limit .20 41,000 43,000 .26 53,000 No limit . 33,000 35,000 .25 43,000 45,000 .25		

11. Tentative family member care credit. Subtract line 10 from line 8. If less than zero, enter -0-See below for the amount you may enter on your return (FI) 11_____

Federal taxable income limit. Enter \$50,000 if Single, Head of Household, or Qualifying Widow(er),

- 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. Your allowable credit is limited to the smaller of the sum of the separately calculated credits or \$4,000 (or \$2,000 if Married Filing Separately). Enter your allowable credit on Schedule ND-1TC, line 1.

Enter smaller of line 6 or line 7 (FF) 8 ______

or \$70,000 if Married Filing Jointly, or \$35,000 if Married Filing Separately(FG) 9___