



**FAMILY MEMBER CARE TAX CREDIT**  
OFFICE OF STATE TAX COMMISSIONER  
SFN 28731 (12-2025)

**Schedule ND-1FC**  
**2025**  
**Attach to Form ND-1**

Name(s) Shown On Return	Social Security Number
<ul style="list-style-type: none"><li>• If you paid qualified care expenses for more than one qualifying family member, complete a separate Schedule ND-1FC for each qualifying family member.</li><li>• See the instructions for definitions of "qualifying family member" and "qualified care expenses."</li></ul>	

**Qualifying family member criteria**

☐ Yes ☐ No

- A.** Is the family member related to you by blood or marriage?.....  
If yes, enter your relationship to the family member .....
- B.** 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.....
- C.** If the family member is not married, is the family member's federal taxable income on the 2025 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? .....
- 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 family member.
- D.** Name of qualifying family member ..... ▶
- E.** Social security number of qualifying family member..... ▶

☐ Yes ☐ No

☐ Yes ☐ No

**Calculation of tax credit**

- 1.** 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** .....
- 2.** Of the expenses included on line 1, enter the amount, if any, deducted on federal return.....**2** .....
- 3.** Eligible qualified care expenses. Subtract line 2 from line 1. If less than zero, enter -0- ..... **(FA) 3** .....
- 4.** Your federal taxable income from 2025 Form 1040 or 1040-SR, line 15 ..... **(FB) 4** .....
- 5.** 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. .... **(FC) 5** . \_\_\_\_

**Table 1: Single/Head of household/Qualifying surviving spouse**

If the amount on line 4 is:		Decimal amount is:	If the amount on line 4 is:		Decimal amount is:
Over	Not over		Over	Not over	
\$ 0	\$ 25,000	.30	\$ 35,000	\$37,000	.24
25,000	27,000	.29	37,000	39,000	.23
27,000	29,000	.28	39,000	41,000	.22
29,000	31,000	.27	41,000	43,000	.21
31,000	33,000	.26	43,000	No Limit	.20
33,000	35,000	.25			

**Table 2: Married filing joint**

If the amount on line 4 is:		Decimal amount is:	If the amount on line 4 is:		Decimal amount is:
Over	Not over		Over	Not over	
\$ 0	\$ 35,000	.30	\$ 45,000	\$47,000	.24
35,000	37,000	.29	47,000	49,000	.23
37,000	39,000	.28	49,000	51,000	.22
39,000	41,000	.27	51,000	53,000	.21
41,000	43,000	.26	53,000	No Limit	.20
43,000	45,000	.25			

- 6.** Multiply line 3 by line 5 ..... **(FD) 6** .....
- 7.** Maximum credit allowed per qualifying family member. Enter \$2,000 if Single, Married Filing Jointly, Head of Household, or Qualifying Surviving Spouse, or \$1,000 if Married Filing Separately ..... **(FE) 7** .....
- 8.** Enter smaller of line 6 or line 7 ..... **(FF) 8** .....
- 9.** Federal taxable income limit. Enter \$50,000 if Single, Head of Household, or Qualifying Surviving Spouse, or \$70,000 if Married Filing Jointly, or \$35,000 if Married Filing Separately ..... **(FG) 9** .....
- 10.** Subtract line 9 from line 4. If less than zero, enter -0- ..... **(FH) 10** .....
- 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** .....
- 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.

### **Eligibility for credit**

If you paid qualified care expenses for a qualifying family member during the tax year, you may be able to take the family member care income tax credit. See "Qualified care expenses" and "Qualifying family member" below. If you qualify for the credit, you must complete this schedule and attach it to your return.

**You must attach a statement showing the type and amount of the qualified care expenses you paid during the tax year. In the case where the expense is for services, you also must identify the person or organization that performed the services.**

**If you paid qualified care expenses for more than one qualifying family member, you must complete a separate Schedule ND-1FC for each qualifying family member.**

### **Qualified care expenses**

Qualified care expenses means expenses for home health agency services, companionship services (see below), personal care attendant services, homemaker services, adult day care, respite care, and any other expenses that are deductible medical expenses under federal income tax law. To qualify, the expense must be:

- Provided to or for the benefit of (or needed by the taxpayer to care for) a qualifying family member;
- Provided by an organization or individual not related to the taxpayer or the qualifying family member; and
- Not compensated for by insurance or a federal or state assistance program.

#### **Companionship services—**

Companionship services means services that provide fellowship, care and protection for a person who is unable to care for his or her own needs because of advanced age or a physical or mental disability. These services include household work directly related to the care of the aged or disabled person, such as meal preparation, bed making, washing clothes and other similar services. These services may also include household work not directly related to the care of the aged or disabled person if the time it takes to do this work during any week does not exceed 20% of the total hours worked during that same week.

Companionship services do not include services which require, and are performed by, trained personnel. This includes a registered or practical nurse, or services to care for and protect infants and children who are not physically or mentally disabled.

**Qualified care expenses deducted for federal income tax purposes are not eligible for the credit.**

### **Qualifying family member**

A qualifying family member is a person who:

1. Is related to you by blood or marriage.
2. Is either at least 65 years old or disabled as defined by the Social Security Administration.  
**Attach a copy of a letter from a physician, the ND Dept. of Human Services, or other competent authority that attests the qualifying family member meets SSA's definition of a qualifying disability.**
3. Has federal taxable income equal to or less than:
  - a. \$20,000, if not married.
  - b. \$35,000, if married. (Include both spouses' incomes.)

**The taxpayer and the qualifying family member may not be the same person.**