



CONTRIBUTION ADJUSTMENT WORKSHEET
OFFICE OF STATE TAX COMMISSIONER
SFN 28740 (12-2025)

2025

Use this worksheet to calculate the adjustment amount to enter on Form ND-1, line 2, if you itemized your deductions for federal income tax purposes on Schedule A (Form 1040)* and either of the following apply:

- You are claiming a credit on both Schedule ND-1PG, line 7, and Schedule ND-1QEC, line 5.
- You are claiming an endowment fund credit from an estate, trust, partnership, or S corporation (North Dakota Schedule K-1).

Exceptions to use of worksheet. Do not complete this worksheet and do not enter any amount on Form ND-1, line 2, if you claimed the standard deduction on your 2025 Form 1040, line 12e, and you are not claiming a credit on Schedule ND-1QEC, line 5, that is based on a contribution made from an individual retirement account (IRA) under I.R.C. § 408(d).

Attach worksheet to Form ND-1

***Note: A reference to Form 1040 includes Form 1040-SR.**

1. a. If you are claiming a credit on Schedule ND-1PG, enter the amount from line 4 of that schedule. If not claiming a credit on Schedule ND-1PG, or if the amount on Schedule ND-1PG, line 4, is zero, enter -0- on line 1d, and go to line 2 **1a** _____
b. Enter the portion of the amount on line 1a that you claimed as a deduction on Schedule A (Form 1040). If zero, enter -0- on line 1d and go to line 2 **1b** _____
c. Enter amount from Schedule ND-1PG, line 6 **1c** _____
d. Enter smaller of line 1b or line 1c **1d** _____
2. a. If you are claiming an endowment fund credit from an estate, trust, partnership, or S corporation, enter the total of the contribution amounts from ND Schedule K-1 (Form 38), lines 14b and 14d, ND Schedule K-1 (Form 58), lines 14b and 14d, and ND Schedule K-1 (Form 60), lines 11b and 11d. Otherwise, enter -0- on line 2b and go to line 3. **2a** _____
b. Enter the portion of the amount on line 2a that you claimed as a deduction on Schedule A (Form 1040). If zero, enter -0- on this line and go to line 3 **2b** _____
3. Add line 1d and line 2b **3** _____
4. a. If you claimed itemized deductions from Schedule A on your Form 1040, line 12e, enter the amount from Schedule A (Form 1040), line 17. Otherwise, enter -0- on line 5 and go to line 6 **4a** _____
b. Enter the standard deduction you would have been allowed on your Form 1040, line 12e, had you not itemized deductions on Schedule A (Form 1040) **4b** _____
c. Subtract line 4b from line 4a **4c** _____
5. Enter the smaller of line 3 or line 4c **5** _____
6. a. If you are claiming a credit on Schedule ND-1QEC, enter the amount from Schedule ND-1QEC, line 2. If not claiming a credit on Schedule ND-1QEC, or if the amount on Schedule ND-1QEC, line 2, is zero, skip lines 6a through 9, and enter the amount from line 5 on line 10 **6a** _____
b. If line 6a includes a contribution consisting of a nontaxable transfer of monies from an individual retirement account (IRA) under I.R.C. § 408(d), enter the amount transferred from the IRA to the endowment fund. Otherwise, enter -0- on this line **6b** _____
c. Non-IRA contribution(s). Subtract line 6b from line 6a **6c** _____
d. Enter the portion of the amount on line 6c (non-IRA contributions on Schedule ND-1QEC) that you claimed as a deduction on Schedule A (Form 1040) **6d** _____
e. Subtract line 5 from line 4c **6e** _____
7. Enter the smaller of line 6d or line 6e **7** _____
8. a. If line 6b is zero, enter -0- on line 9 and go to line 10. Otherwise, enter amount from Schedule ND-1QEC, line 4 **8a** _____
b. Enter the amount from line 7 **8b** _____
c. Subtract line 8b from line 8a **8c** _____
9. Enter the smaller of line 6b or line 8c **9** _____
10. Adjustment amount. Add line 5, line 7 and line 9. Enter this amount on Form ND-1, line 2, and attach this worksheet to your return **10** _____