



TAX CREDITS
OFFICE OF STATE TAX COMMISSIONER
SFN 28742 (12-2025)

Schedule ND-1TC

2025

Attach to Form ND-1

Taxpayer's Name as Shown on Return	Social Security Number
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Important! All taxpayers must read this section. If you are claiming a credit on line 2, 3, 4, 6, 7, 8a, 9a, 9b, 11a, 17a, 17b, or 21 of this schedule, you must complete this section. See "Property tax clearance" in instructions for details.

► Do you (or does your spouse, if filing jointly) hold a 50% or more ownership interest in real property located in North Dakota? _____ Yes No

If yes, enter name of each North Dakota county in which you or your spouse holds a 50% or more interest in real property:

Attach to Form ND-1 the completed Property Tax Clearance Record obtained from each county identified above.

1. Family member care tax credit (*Attach Schedule ND-1FC*) _____ (S2) 1 _____
2. Renaissance zone tax credit (*Attach Schedule RZ*) _____ (S3) 2 _____
3. Agricultural commodity processing facility investment tax credit (*Attach documentation*) _____ (NE) 3 _____
4. Seed capital investment tax credit (*Attach documentation*) _____ (NG) 4 _____
5. Planned gift tax credit (*Attach Schedule ND-1PG*) _____ (NM) 5 _____
6. Biodiesel or green diesel fuel blending tax credit (*Attach documentation*) _____ (NN) 6 _____
7. Biodiesel or green diesel fuel sales equipment tax credit (*Attach documentation*) _____ (NO) 7 _____
8. a. Employer internship program tax credit (*Attach documentation*) _____ (NP) 8a _____
b. Number of eligible interns employed in 2025 _____ (NQ) 8b _____
c. Total compensation paid to eligible interns in 2025 _____ (NR) 8c _____
9. a. Research expense tax credit (*Attach documentation*) _____ (NV) 9a _____
b. Research expense tax credit purchased from another taxpayer in 2025 _____ (NW) 9b _____
10. Employer child care contribution tax credit (*Attach Schedule ECC*) _____ (OZ) 10 _____
11. a. Workforce recruitment tax credit (*Attach documentation*) _____ (OA) 11a _____
b. Number of eligible employees whose 12th month of employment ended in 2024 tax year _____ (OB) 11b _____
c. Total compensation paid for first 12 months of employment to eligible employees included on line 11b _____ (OC) 11c _____
12. Geothermal energy device tax credit (*only for devices installed on or after January 1, 2009, and before January 1, 2015*): (*Attach documentation*)
a. Date on which installation of device was completed—enter as follows: mm/dd/yyyy _____ (OD) 12a _____
b. Amount of unused credit carryover _____ (OE) 12b _____
13. Tax credit for wages paid to a mobilized employee (*Attach Schedule ME or ND Schedule K-1*) _____ (OF) 13 _____
14. Partnership plan long-term care insurance tax credit (*Attach documentation*) _____ (OG) 14 _____
15. a. Endowment fund tax credit from Schedule ND-1QEC, line 8 (*Attach Schedule ND-1QEC*) _____ (OK) 15a _____
b. Endowment fund tax credit from ND Schedule K-1 (*Attach ND Schedule K-1*) _____ (NY) 15b _____
c. Contribution amount from ND Schedule K-1 _____ (OR) 15c _____

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16. Housing incentive fund tax credit carryover (*Attach documentation*) _____ (OL) 16 _____

17. a. Automation tax credit (*Attach documentation*) _____ (OS) 17a _____
b. Automation tax credit carryover (*Attach documentation*) _____ (OM) 17b _____

18. Nonprofit private primary school tax credit from *Schedule ND-1PSC* _____ (ON) 18 _____

19. Nonprofit private high school tax credit from *Schedule ND-1PSC* _____ (OO) 19 _____

20. Nonprofit private college tax credit from *Schedule ND-1PSC* _____ (OP) 20 _____

21. Angel investor investment tax credit - *only for credits attributable to investments made in qualified businesses by angel funds organized and certified after June 30, 2017* (*Attach documentation*) _____ (OQ) 21 _____

22. Developmentally disabled/mentally ill employee tax credit (*Attach documentation*) _____ (OT) 22 _____

23. Adoption tax credit (*Attach Schedule ND-1AC*) _____ (OU) 23 _____

24. Maternity home, child placing agency, or pregnancy help center tax credit (*Attach Schedule MCP*) _____ (OV) 24 _____

25. a. Apprentice tax credit (*Attach documentation*) _____ (OW) 25a _____
b. Number of eligible apprentices employed in 2025 _____ (OX) 25b _____
c. Total compensation paid to eligible apprentices in 2025 _____ (OY) 25c _____

26. **Total other credits.** Add lines 1 through 8a, 9a through 11a, 12b through 15b and 16 through 25a. Enter the result on Form ND-1, line 23 _____ (NZ) 26 _____

General instructions

If you are claiming any of the income tax credits shown on Schedule ND-1TC, you must complete and attach it to Form ND-1.

Attach supporting documentation.

If the instructions do not specify an officially prescribed schedule to be attached, you must attach your own documentation to support your eligibility for the credit and how you calculated the credit, including an unused credit carried over from another tax year.

Property Tax Clearance

North Dakota Century Code (N.D.C.C.) § 57-01-15.1 provides that, before certain state tax incentives may be claimed, a taxpayer must obtain a property tax clearance record from each North Dakota county in which the taxpayer holds a 50% or more ownership interest in real property. The property tax clearance record(s) must be attached to the North Dakota tax return on which the incentive is claimed. The credits subject to this requirement are identified in the box at the top of the schedule.

If you are claiming any of the specified credits, you must complete the property tax clearance section at the top of the schedule. If you are required to attach a property tax clearance record from a county, obtain one by using the form Property Tax Clearance Record available on the North Dakota Office of State Tax Commissioner's website at www.tax.nd.gov.

Automation credit from a qualifying purchase under N.D.C.C. § 57-38-01.41 made in 2023 and after **requires** the Property Tax Clearance record(s). Credit under N.D.C.C. § 57-38-01.36 for tax years 2019-2022 **does not require** a property tax clearance record.

Disclosure notification

Upon written request from the chairman of a North Dakota legislative standing committee or Legislative Management, the law requires the Office of State Tax Commissioner to disclose the amount of any deduction or credit claimed on a tax return. Any other confidential information, such as a taxpayer's name or social security number, may not be disclosed.

Specific line instructions

Line 1 - Family member care credit

A tax credit is allowed for paying qualifying expenses for the care of a disabled or elderly family member. See Schedule ND-1FC for details. **Attach Schedule ND-1FC.**

Line 2 - Renaissance zone credit

Income tax credits are allowed under the North Dakota Renaissance Zone Program for qualifying purchases, improvements, or investments made in a state-approved zone. For details, see the Renaissance Zone Act Tax Incentives Guideline and Schedule RZ. **Attach Schedule RZ.**

Line 3 - Ag commodity processing facility investment credit

If you made a qualified investment in a business certified for the agricultural commodity processing facility investment credit program, enter your allowable credit on this line. Attach a copy of the Ag Commodity Processing Facility Investment Reporting Form that the certified business is required to provide to you at the time you made your investment.

For qualified investments that you made directly to a certified business during the 2025 tax year, the credit is equal to 30% of the total amount invested. Include on this line an agricultural commodity investment tax credit from a North Dakota Schedule K-1. The unused portion of a credit based on a 2025 investment may be carried over to subsequent years' returns for up to 10 tax years.

Unused credit carryover. Include on this line an unused credit carried over from a prior tax year.

Do not include on this line an unused credit based on an investment made in tax years prior to 2015. For an unused credit based on investments made in tax years 2015 through 2024, the amount you may use is subject to the annual and lifetime limits—see below.

Annual limit. Of the total credits available, including unused credit carryover from tax years 2015 and after, you may use no more than \$50,000 on your 2025 return.

Lifetime credit limit. You are allowed no more than \$250,000 in total tax credits for investments made in tax years 2005 and after.

Line 4 - Seed capital investment credit

If you made a qualified investment in a business certified for the seed capital investment credit program, enter your allowable credit on this line. Attach a copy of the Qualified Seed Capital Business Investment Reporting Form that the certified business is required to provide to you at the time you made your investment.

For qualified investments that you made directly to a certified business during the 2025 tax year, the credit is equal to 45% of the total amount invested. Include on this line a seed capital investment tax credit from a North Dakota Schedule K-1. The unused portion of a credit based on a 2025 investment may be carried over to subsequent years' returns for up to four tax years.

Unused credit carryover. Include on this line an unused credit carried over from a prior tax year. For an unused credit based on investments made in tax years 2021 through 2024, the amount you may use is subject to the annual limit—see below. Do not include on this line any unused credits based on investments made in tax years prior to 2021.

Annual limit. Of the total credits available (including unused credit carryover from tax years 2021 and after), you may use no more than \$112,500 on your 2025 return.

Line 5 - Planned gift credit

A tax credit is allowed for making a charitable contribution under a qualifying planned gift arrangement to a qualified nonprofit organization or qualified endowment fund in North Dakota. See Schedule ND-1PG for details. **Attach Schedule ND-1PG.**

Line 6 - Biodiesel or green diesel fuel blending credit

A tax credit is allowed to a North Dakota licensed fuel supplier (wholesaler) for blending biodiesel or green diesel fuel in North Dakota with a minimum 5% blend ("B5") that meets ASTM specifications. The credit is equal to five cents per gallon blended. Include on this line a biodiesel or green diesel fuel credit from a North Dakota Schedule K-1. The unused portion of a credit based on qualified blending during the 2025 tax year may be carried over to subsequent years' returns for up to five tax years.

Unused credit carryover. Include on this line an unused credit carried over from tax years 2020 and after.

Line 7 - Biodiesel or green diesel fuel sales equipment credit

A tax credit is allowed to a North Dakota licensed fuel seller (retailer) of biodiesel or green diesel fuel. The credit is equal to 10% of the costs to adapt or add equipment to the seller's facility in North Dakota to enable it to sell biodiesel or green diesel with a minimum 2% blend ("B2") that meets ASTM specifications. The credit is allowed in each of five tax years, starting with the tax year in which sales of the eligible fuel begin. Eligible costs incurred before the tax year in which sales of the eligible biodiesel fuel begin may be included. Include on this line a biodiesel or green diesel fuel credit from a North Dakota Schedule K-1. The unused portion of a 2025 credit may be carried over to subsequent years' returns for up to five tax years.

Unused credit carryover. Include on this line an unused credit carried over from tax years 2020 and after.

Lifetime credit limit. A taxpayer is allowed no more than \$50,000 in total tax credits for eligible costs incurred in all tax years.

Line 8 - Employer internship program credit

A tax credit is allowed to a taxpayer based on compensation paid to an eligible college student hired as an intern under a qualifying internship program set up in North Dakota. The credit is equal to 10% of the compensation paid during the tax year. The credit is allowed for up to five eligible interns in a tax year. The intern must be enrolled in an institution of higher education or vocational technical education program in a major field of study closely related to the work to be performed and must be supervised and evaluated by the employer. The internship must qualify for academic credit.

Lifetime credit limit. A taxpayer is allowed no more than \$3,000 in total tax credits for eligible wages paid in all tax years.

Line 8a. Enter the allowable credit on this line. Include on this line an employer internship program credit from a North Dakota Schedule K-1.

Attach a schedule listing the names of the employees, their social security numbers and wages paid. If the credit is received through a passthrough entity, attach a copy of the statement received from the passthrough entity.

Line 8b. Enter the number of eligible interns employed during the 2025 tax year. **Disregard this line if the credit is from a North Dakota Schedule K-1.**

Line 8c. Enter on this line the total amount of wages, salaries, or other compensation paid to eligible interns employed during the 2025 tax year (as shown on their 2025 Form W-2s). **Disregard this line if the credit is from a North Dakota Schedule K-1.**

Line 9 - Research expense credit

A tax credit is allowed for qualified research in North Dakota. The credit is allowed on the excess of qualified research expenses over a base amount. The terms "qualified research expenses" and "base amount" have the same meanings as those defined under Internal Revenue Code (I.R.C.) § 41, except that they do not include research activity or sales outside North Dakota. The tax credit is equal to a percentage of the excess of North Dakota qualified research expenses over the North Dakota base amount for the tax year. On the first \$100,000 of excess North Dakota qualified research expenses, the percentage is 25%. On excess North Dakota qualified research expenses over \$100,000, the percentage is 8%.

Alternative simplified method election.

For tax years beginning on or after January 1, 2020, a taxpayer may elect to use an alternative simplified method to calculate the credit on North Dakota qualified research expenses. This election may be made regardless of the method used to calculate the federal research credit. A taxpayer may choose between the regular method and the alternative simplified method each tax year, and the method used for a tax year is binding for that tax year. If the alternative simplified method is elected, the North Dakota research credit is equal to the sum of the following amounts:

- 17.5% of the first \$100,000 of North Dakota alternative excess research and development expenses for the year.
- 5.6% of the North Dakota alternative excess research and development expenses in excess of \$100,000 for the year.

"North Dakota alternative excess research and development expenses" means the amount by which qualified research expenses incurred in North Dakota exceed 50% of the average qualified research expenses incurred in North Dakota for the three tax years preceding the tax year for which the credit is being determined.

If a taxpayer has zero qualified research expenses in any of the three preceding tax years, the credit is equal to 7.5% of the first \$100,000 of qualified research expenses plus 2.4% of qualified research expenses in excess of \$100,000.

Unused credit. The unused portion of a credit based on qualified research during the 2025 tax year must be carried back to the three previous tax years' returns and then forward to subsequent years' returns for up to 15 tax years. It must be carried back to the earliest tax year first, and then to each succeeding tax year.

Election to sell, assign, or transfer unused credit. If you have an unused research credit and you obtain certification as a qualified research and development company, you may elect to sell, assign, or transfer the unused credit to another taxpayer. For the conditions and procedures, including the reporting requirements, see N.D.C.C. § 57-38-30.5. Application for certification must be made to the North Dakota Commerce Department's Division of Economic Development and Finance (EDF).

Line 9a. Enter the allowable credit on this line. Include on this line an unused credit carried over from a prior tax year and a research credit from a North Dakota Schedule K-1. **Do not include on this line any research credit obtained from another taxpayer through a sale, assignment, or transfer in 2025—report this amount on Line 9b.**

Line 9b. Enter on this line a research credit obtained from a qualified research and development company through a sale, assignment, or transfer in 2025.

Line 10 - Employer child care contribution tax credit

An individual that is an employer can earn an income tax credit for making child care payments to employees or their child care providers. The income tax credit is 50% of the first \$1,000 of contributions per employee per tax year. Qualifying contributions can be payments to employees for reimbursement of qualified child care costs or payments to licensed child care providers on behalf of a specific employee.

To claim this credit, the supporting Schedule ECC must be completed and included.

Other provisions of the tax credit include:

- The employer must provide an equal opportunity for all its employees with child care costs to participate.
- Qualified payments include those made to child care facilities licensed in North Dakota or located within 10 miles of north Dakota.
- There is no limit on the amount of tax credit that may be earned for any tax year.
- The credit is nonrefundable and any credit earned in excess of a taxpayer's liability may not be carried over to succeeding tax years.

If you receive a North Dakota Schedule K-1 from a passthrough entity you are a member of, you may claim the credit by completing Schedule ECC. **Attach Schedule ECC and Schedule K-1.**

Line 11 - Workforce recruitment credit

A tax credit is allowed to an employer for using extraordinary recruitment methods to recruit and hire employees for hard-to-fill positions in North Dakota. The credit is equal to 5% of the compensation paid during the first 12 consecutive months to the employee hired to fill a hard-to-fill position. The credit is allowed in the first tax year following the tax year in which the employee completes the 12th consecutive month of employment.

To be eligible for the credit, the employer must pay an annual salary that is at least 125% of North Dakota's average annual wage as published by Job Service North Dakota and must have employed all of the following recruitment methods for at least six months to fill a position for which the credit is claimed: (1) contracted with a professional recruiter for a fee; (2) advertised in a professional trade journal, magazine, or other publication directed at a particular trade or profession; (3) provided employment information on a web site for a fee; and (4) offered to pay a signing bonus, moving expenses, or non-typical fringe benefits.

The employer must provide a statement to the employee hired to fill the hard-to-fill position containing the following: (1) name of employer; (2) federal employer identification number of employer; (3) statement that employer qualifies for the workforce recruitment credit based on the employee's employment; (4) amount of signing bonus, moving expense payment, or non-typical fringe benefit payment; and (5) statement that the payment of the bonus, moving expenses, or fringe benefit may be deductible on the employee's North Dakota income tax return.

The unused portion of a credit first allowed in the 2025 tax year may be carried over to subsequent years' returns for up to five tax years.

Line 11a. Enter the allowable credit on this line. Include on this line an unused credit carried over from tax years 2020 and after and a workforce recruitment credit from a North Dakota Schedule K-1.

Attach a schedule listing the names of the employees, their social security numbers, wages paid and employment start date. If the credit is received through a passthrough entity, attach a copy of the statement received from the passthrough entity.

Line 11b. Enter the number of eligible employees whose first 12 months of employment ended within the 2024 tax year. **Disregard this line if the credit is from a North Dakota Schedule K-1.**

Line 11c. For the eligible employees included on line 11b, enter the total compensation paid during the first 12 consecutive months of employment. **Disregard this line if the credit is from a North Dakota Schedule K-1.**

Line 12 - Geothermal energy device credit

Complete this line only if you installed a qualifying geothermal energy device on or after January 1, 2009, and before January 1, 2015, and an unused tax credit attributable to the installation is being carried over to the 2025 tax year.

Line 13 - Credit for wages paid to a mobilized employee

If you have an employee who is a member of the National Guard or Reserve, and the employee was mobilized for federal active military duty during the tax year, you may be eligible for a tax credit if you continued to pay part or all of the employee's wages during the period of mobilization. Include on this line a credit for wages paid to a mobilized employee from a North Dakota Schedule K-1. For more information, see Schedule ME. **Attach Schedule ME.**

Line 14 - Partnership plan long-term care insurance credit

You are allowed a tax credit for premiums you pay for a partnership plan long-term care insurance policy that covers you or your spouse. To qualify, you must be a North Dakota resident at the time you pay the premiums.

A partnership plan policy is a special type of long-term care insurance policy that meets specific consumer protection and federal income tax law requirements, is recognized by North Dakota for Medicaid benefit purposes, and provides the proper inflation protection based on the insured individual's age at time of purchase.

An insurance company is required to provide you with a statement certifying the policy as a partnership plan policy at time of issuance. Attach copies of the certification statement and the first page of the policy which identifies the insurance company and the name(s) of the insured.

Important: There are long-term care insurance policies that ARE NOT partnership plan policies for which the premiums are not eligible for this credit. You must look for the certification statement in your policy, or contact your insurance company or the North Dakota Insurance Department for assistance in verifying your policy's eligibility.

The credit is equal to the premiums you paid during the tax year, up to a maximum credit of \$250 (or \$500, if both you and your spouse are insured).

Line 15 - Endowment fund credit

A tax credit is allowed for making a qualifying charitable contribution to a qualified endowment fund. See Schedule ND-1QEC for details.

Note: If you have an unused endowment fund credit carried over from a prior year's Schedule ND-1QEC, it should be entered on the 2025 Schedule ND-1QEC, line 6. **Attach Schedule ND-1QEC.**

Line 15a. Enter on this line the credit amount from Schedule ND-1QEC, line 8.

Line 15b. If you own an interest in a partnership or S corporation, or you are the beneficiary of an estate or trust, enter on this line an endowment fund credit, if any, from a North Dakota Schedule K-1 received from that entity.

Line 15c. If you entered an amount on line 15b, enter on this line the associated contribution amount from the North Dakota Schedule K-1 received from the entity.

Line 16 - Housing incentive fund credit carryover

Enter on this line an unused housing incentive fund credit carried over from tax years 2012 through 2016.

Line 17a - Automation tax credit

If you qualified for the automation tax credit under N.D.C.C. § 57-38-01.41, enter on this line the amount of the credit shown on the credit approval letter issued to you by the North Dakota Office of State Tax Commissioner. Include on this line an automation credit from a North Dakota Schedule K-1.

Line 17b - Automation tax credit carryover. The unused/unexpired portion of the credit may be carried over to subsequent years' returns for up to five tax years. Enter on this line the amount of credit carried over from a prior year. Attach the Property Tax Clearance Record for carryover originating in 2023 and after. A property tax clearance record is not required for automation credit carryover from tax years 2019-2022.

Lines 18 through 20 - Nonprofit private school tax credits

Tax credits are allowed for making charitable contributions to qualifying nonprofit private primary schools, high schools, and colleges located in North Dakota. A separate credit is allowed for each of the three categories of school—primary schools, high schools, and colleges. Enter the credit(s) from Schedule ND-1PSC on the applicable line(s) of Schedule ND-1TC. For details and a list of eligible schools, see Schedule ND-1PSC. **Attach Schedule ND-1PSC.**

Line 21 - Angel investor investment credit

Important! This line is only for credits attributable to investments made in qualified businesses by angel funds organized and certified on or after July 1, 2017.

Enter on this line the amount of your allowable angel investor investment credit. Your allowable credit is equal to the smaller of (1) \$45,000 or (2) the sum of the following:

- Angel investor credit from a Participating Angel Investor Investment Statement, on which the investment date falls within your 2025 tax year. Multiply the investment amount by the applicable credit rate shown on the statement. If you receive more than one statement, calculate the credit for each statement and add the separately calculated credit amounts.
- Angel investor investment credit from a North Dakota Schedule K-1.

If the sum of all angel investor credits for the 2025 tax year exceed \$45,000, the excess credits are not allowed in any tax year. Do not include any credits reportable on line 10 of this schedule in this calculation.

If you are unable to use all of your allowable credit for the 2025 tax year, the unused portion may be carried over and used on subsequent tax years' returns for up to five tax years.

Lifetime credit limit. For qualified investments made in qualified businesses on or after July 1, 2017, you are allowed no more than \$500,000 in total credits from your own investments plus any angel investor credits you receive from a passthrough entity in which you have an ownership interest.

Line 22 – Credit for hiring an individual with a developmental disability or mental illness

A tax credit is available for employing an individual with a developmental disability or mental illness. To qualify, you must apply for and obtain certification from the North Dakota Department of Human Services, Vocational Rehabilitation Division, that the individual has a severe disability, is eligible for the agency's services, and requires customized or supported employment to become employed. The credit is equal to 25% of the wages paid to the individual during the tax year, up to a maximum credit of \$1,500 per eligible employee. Include on this line a developmentally disabled/mentally ill employee credit from a North Dakota Schedule K-1. The total credit amount, including any credit from a North Dakota Schedule K-1, that a taxpayer may claim in a tax year may not exceed 50% of the taxpayer's tax liability before credits. **Attach a copy of the certification letter from Human Services. A copy of the letter is not required if the credit is from a North Dakota Schedule K-1.**

Line 23 – Adoption tax credit

A North Dakota income tax credit is allowable based on the federal income tax credit attributable to qualified adoption expenses incurred under I.R.C. § 23. Qualified federal adoption expenses and the federal tax credit are reported on federal Form 8839.

The North Dakota credit is 10% of the federal adoption credit allowed against federal income tax for the tax year. The credit is limited to 50% of the individual's North Dakota income tax liability (before tax credits). **Attach Schedule ND-1AC.**

The unused portion of state credit may be carried over and used on subsequent tax years' returns for up to three years.

Line 24 – Maternity home, child placing agency, or pregnancy help center tax credit

A tax credit is allowed for contributions to the following organizations: (1) a child placing agency licensed by the North Dakota Department of Health and Human Services (DHS), (2) a nonprofit maternity home located in North Dakota, or (3) a pregnancy help center recognized by DHS.

The credit is equal to the taxpayer's contribution. The credit may not exceed 50% of the taxpayer's tax liability (before tax credits). Enter on this line the amount from Schedule MCP, line 8. **Attach Schedule MCP.**

The credit is available to corporations, individuals, estates, trusts, and passthrough entities. A tax credit earned by a passthrough entity is passed through and allowed to each owner in proportion to their respective interests in the passthrough entity. Also include on this line any credit from a North Dakota Schedule K-1. **Attach North Dakota Schedule K-1.**

Unused credit. There is no carryover provision to succeeding tax years.

Attach a schedule listing the names of the employees, their social security numbers, wages paid and employment start date. If the credit is received through a passthrough entity, attach a copy of the statement received from the passthrough entity.

Line 25b. Enter the number of eligible apprentices employed during the 2025 tax year. **Disregard this line if the credit is from a North Dakota Schedule K-1.**

Line 25c. Enter the total amount of wages, salaries, or other compensation paid to eligible apprentices employed during the 2025 tax year (as shown on their 2025 Form W-2's). **Disregard this line if the credit is from a North Dakota Schedule K-1.**

Line 25 – Apprentice tax credit

A tax credit is available for compensation paid by a taxpayer to an apprentice. The credit equals 10% of the stipend or salary paid to a qualified apprentice employed in North Dakota. The apprentice must be in an apprenticeship program certified by the U.S. Department of Labor or be an electrical apprentice registered under North Dakota law. The credit is allowed for up to five apprentices employed by the taxpayer at the same time.

The credit allowed may not exceed a taxpayer's liability for tax. There is no carryback or carryforward provision for amounts exceeding a taxpayer's liability for the taxable year.

Lifetime credit limit. A taxpayer is allowed no more than \$3,000 in total tax credits for eligible wages paid in all tax years.

Line 25a. Enter the allowable credit on this line. Also include on this line an employer apprenticeship program credit from a North Dakota Schedule K-1.