



**NONPROFIT PRIVATE SCHOOL
TAX CREDITS FOR INDIVIDUALS**
OFFICE OF STATE TAX COMMISSIONER
SFN 28741 (12-2024)

**Schedule ND-1PSC
2024**
Attach to Form ND-1

Taxpayer's Name As Shown On Return	Social Security Number
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Part 1 Nonprofit private primary school credit

1. List each qualified nonprofit private primary school and the total amount contributed to the school.

(a) Qualified Primary School	(b) City	(c) Amount Contributed

▶ **Attach a copy of a letter or other document from the school, or a copy of the front and back of the canceled check(s), to support your contribution(s). See instructions for other documentation that may be required.**

- 2. Total contributions made directly to qualified primary schools. Add amounts in column (c) of line 1 2 _____
- 3. Credit on direct contributions. Multiply line 2 by 50% (.50) _____ 3 _____
- 4. Nonprofit private primary school credit from North Dakota Schedule K-1
(Attach copy of North Dakota Schedule K-1) _____ 4 _____
- 5. Add lines 3 and 4 _____ 5 _____
- 6. Enter tax amount from Form ND-1, line 20 _____ **6** _____ 6 _____
- 7. Multiply line 6 by 50% (.50) _____ 7 _____
- 8. Maximum primary school credit allowed _____ 8 2,500
- 9. **Nonprofit private primary school credit.** Enter smaller of line 5, line 7 or line 8.
Enter the amount from this line on Schedule ND-1TC, line 18 _____ 9 _____

Part 2 Nonprofit private high school tax credit

10. List each qualified nonprofit private high school and the total amount contributed to the school.

(a) Qualified High School	(b) City	(c) Amount Contributed

▶ **Attach a copy of a letter or other document from the school, or a copy of the front and back of the canceled check(s), to support your contribution(s). See instructions for other documentation that may be required.**

- 11. Total contributions made directly to qualified high schools. Add amounts in column (c) of line 10 --- 11 _____
- 12. Credit on direct contributions. Multiply line 11 by 50% (.50) _____ 12 _____
- 13. Nonprofit private high school credit from North Dakota Schedule K-1
(Attach copy of North Dakota Schedule K-1) _____ 13 _____
- 14. Add lines 12 and 13 _____ 14 _____
- 15. Enter tax amount from Form ND-1, line 20 _____ **15** _____ 15 _____
- 16. Multiply line 15 by 50% (.50) _____ 16 _____
- 17. Maximum high school credit allowed _____ 17 2,500
- 18. **Nonprofit private high school credit.** Enter smaller of line 14, line 16 or line 17.
Enter the amount from this line on Schedule ND-1TC, line 19 _____ 18 _____

Part 3 Nonprofit private college credit

19. List each qualified nonprofit private college and the total amount contributed to the college.

(a) Qualified College	(b) City	(c) Amount Contributed

▶ **Attach a copy of a letter or other document from the school, or a copy of the front and back of the canceled check(s), to support your contribution(s). See instructions for other documentation that may be required.**

20. Total contributions made directly to qualified colleges. Add amounts in column (c) of line 19 -----	20	_____
21. Credit on direct contributions. Multiply line 20 by 50% (.50) -----	21	_____
22. College credit from North Dakota Schedule K-1 (Attach copy of North Dakota Schedule K-1) -----	22	_____
23. Add lines 21 and 22 -----	23	_____
24. Enter tax amount from Form ND-1, line 20 -----	24	_____
25. Multiply line 24 by 50% (.50) -----	25	_____
26. Maximum college credit allowed -----	26	2,500
27. Nonprofit private college credit. Enter smaller of line 23, line 25 or line 26. Enter the amount from this line on Schedule ND-1TC, line 20 -----	27	_____

Instructions

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 school, high school, and college. A taxpayer can qualify for any or all three of the credits by making separate contributions to qualifying schools within one or more of the school categories. The maximum credit allowed in each school category is limited to \$2,500 per tax year. If the allowable credit exceeds your tax liability, the excess is not allowed in any other tax year.

A contribution to a qualifying school may be made by cash or check or by means of a trustee-to-donor transfer of monies from an individual retirement account (IRA) under Internal Revenue Code § 408(d).

For a list of the eligible schools within each of the three categories of schools, see the table on page 3.

To qualify, a contribution must be made directly to, or specifically

designated for the exclusive use of, a qualifying school. The contribution must qualify as a charitable purposes contribution for federal income tax under Internal Revenue Code section 170.

Payments for tuition or to athletic booster, PTO or other groups do not qualify even if they benefit the school in some manner.

School network or organization.

If a contribution is made payable to the account or fund of a school network or organization that governs or benefits multiple schools, the contribution will qualify only if you specifically designate it for the use of a qualifying school, and the network or organization separately accounts for the funds on behalf of that school. You must obtain a statement from the network or organization that identifies the qualifying school and the amount contributed to it. If the qualifying school falls into both the primary school and high school categories, also see the next paragraph.

Schools in the primary school and high school categories. Certain qualifying schools provide education in one or more grades in both the

primary school category (K through 8th grade) and the high school category (9th through 12th grades). If you contribute to one of these schools, you must obtain and attach to your return a statement from the school that identifies the qualifying school and shows the portion of the contribution allocated to each category of school. If you do not attach a statement, one-half of the total contribution will be deemed to have been allocated to each category.

Election. You may elect, on a contribution by contribution basis, to treat a contribution made in the 2025 tax year as having been made in the 2024 tax year if you made the contribution on or before the due date, including extensions, for filing the 2024 Form ND-1. You must attach a statement to your return containing the following:

1. A statement that the election is being made.
2. Name of qualifying school.
3. Date of contribution.
4. Amount of contribution.

Qualified nonprofit private schools

The following lists identify the qualifying schools in each school category.
(Note: These lists are subject to change.)

Primary Schools (Grades K through 8)

Anne Carlsen Center (Jamestown)	School of the Holy Family (Mandan)
Bishop Ryan Catholic School (Minot)	Shanley High-Sullivan Middle School (Fargo)
Brentwood Adventist Christian School (Bismarck)	SonShine Elementary (Minot)
Capstone Classical Academy (Fargo)	Shiloh Christian School (Bismarck)
Cathedral of the Holy Spirit Elementary School (Bismarck)	St. Alphonsus Elementary School (Langdon)
Christ the King Catholic Montessori School (Mandan)	St. Anne Elementary School (Bismarck)
Dakota Memorial School (Minot)	St. Ann's Catholic School (Belcourt)
Dakota Montessori School (Fargo)	St. Bernard Mission School (Fort Yates)
Forest River School (Fordville)	St. Catherine Elementary School (Valley City)
Full Circle Academy (Fargo)	St. John's Academy (Jamestown)
Grace Lutheran Elementary School (Fargo)	St. John's Elementary School (Wahpeton)
Hillcrest SDA School (Jamestown)	St. Joseph Elementary School (Mandan)
Holy Family – St. Mary's Elementary School (Grand Forks)	St. Joseph Elementary School (Devils Lake)
Holy Spirit Elementary School (Fargo)	St. Joseph's Elementary School (Williston)
Hope Christian Academy (Dickinson)	St. Mary's Academy (Bismarck)
Invitation Hill Adventist School (Dickinson)	St. Mary's Elementary School (Bismarck)
Johnson Corners Christian Academy (Watford City)	St. Michael's Elementary School (Grand Forks)
Little Flower Elementary School (Rugby)	St. Monica's Montessori (Fargo)
Martin Luther School (Bismarck)	The Innovation School (Bismarck)
Nativity Elementary School (Fargo)	Trinity Elementary East School (Dickinson)
New Testament Baptist Christian School (Larimore)	Trinity Elementary North School (Dickinson)
Oak Grove Lutheran Elementary School (Fargo)	Trinity Elementaryy School (West Fargo)
Our Redeemer's Christian School (Minot)	Trinity Elementary West School (Dickinson)
Prairie Learning Education Center (Raleigh)	Trinity Jr/High School (Dickinson)
Prairie Voyager Adventist School (Grand Forks)	Valley City Christian School (Valley City)
	Victory Christian School (Jamestown)
	Williston Trinity Christian School (Williston)

High Schools (Grades 9 through 12)

Anne Carlsen Center (Jamestown)	Our Redeemer's Christian School (Minot)
Bishop Ryan Catholic School (Minot)	Prairie Learning Education Center (Raleigh)
Dakota Adventist Academy (Bismarck)	School of the Holy Family (Mandan)
Dakota Memorial School (Minot)	Shanley High-Sullivan Middle School (Fargo)
Hope Christian Academy (Dickinson)	Shiloh Christian School (Bismarck)
Johnson Corners Christian Academy (Watford City)	St Mary's Central High School (Bismarck)
New Testament Baptist Christian School (Larimore)	Trinity Jr/High School (Dickinson)
Oak Grove Lutheran Middle/High School (Fargo)	Williston Trinity Christian School (Williston)

Colleges (Education above 12th grade)

Jamestown College (Jamestown)	United Tribes Technical College (Bismarck)
Trinity Bible College (Ellendale)	University of Mary (Bismarck)
Turtle Mountain Community College (Belcourt)	ND Independent College Fund (Bismarck)