



**CONTRIBUTIONS TO A MATERNITY HOME,
CHILD PLACING AGENCY, OR PREGNANCY
HELP CENTER**

OFFICE OF STATE TAX COMMISSIONER
SFN 28748 (12-2023)

**Schedule MCP
2023**

Attach to Form ND-1,
38, 40, 58 or 60

Taxpayer's Name As Shown On Return	Social Security Number or FEIN
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1. List each qualified organization, address, and amount contributed.

(a) Qualified Organization	(b) Address (number, street, city, state ZIP code)	(c) Amount contributed
_____	_____	_____
_____	_____	_____
_____	_____	_____

▶ **Attach a copy of a letter or other document from the qualified organization, or a copy of the front and back of the canceled check(s), to support your contribution(s).**

- 2. Total contributions made directly to a qualified organization. Add amounts in column (c), line 1 **2** _____
- 3. Maternity home, child placement agency, or pregnancy help center credit from North Dakota Schedule K-1 (*Attach a copy of the North Dakota Schedule K-1*) **3** _____
- 4. Add lines 2 and 3 **4** _____

If filing Form ND-1, continue to line 5. Passthrough entities complete only lines 1-4.

- If filing:** **Enter the amount from line 4 on:**
- Form 38 Schedule 38-TC, line 19
 - Form 40 Form 40, Schedule TC, line 21, or on Schedule CR, Part III, line 21
 - Form 58 Form 58, Schedule K, line 23
 - Form 60 Form 60, Schedule K, line 20

- 5. Enter tax amount from Form ND-1, line 20 **5** _____
- 6. Multiply line 5 by 50% (.50) **6** _____
- 7. Maximum credit allowed **7** 2,500
- 8. **Total Credit.** Enter the smaller of lines 4, 6 or 7.
Enter this amount on Schedule ND-1TC line 24. **8** _____

General instructions

An income tax credit is allowed for contributing to a child placing agency licensed by the North Dakota Department of Health and Human Services (DHS), a nonprofit maternity home located in North Dakota, or a pregnancy help center recognized by DHS.

You must provide a copy of a letter or other document from the qualified organization, or a copy of the front and back of the canceled check(s), to support your contribution(s).

The credit is equal to the taxpayer's contribution made in a tax year to a maternity home, child placing agency, or pregnancy help center.

The credit may not exceed 50% of the taxpayer's tax liability (before tax credits) or \$2,500, whichever is less.

The amount of credit in excess of the limitation may not be carried back or forward.

The credit is available to corporations, individuals, estates, trusts, and passthrough entities.

Line 3

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 the credit reported to you, if any, from a North Dakota Schedule K-1 received from that entity.