



**CONTRIBUTIONS TO A MATERNITY HOME,
CHILD PLACING AGENCY, OR PREGNANCY
HELP CENTER**
OFFICE OF STATE TAX COMMISSIONER
SFN 28748 (12-2024)



**Schedule MCP
2024**
Attach to Form ND-1,
38, 40, 58 or 60

Taxpayer's Name As Shown On Return	Social Security Number or FEIN
------------------------------------	--------------------------------

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 (See instructions)..... **2** _____
- 3. Maternity home, child placing agency, or pregnancy help center credit from North Dakota Schedule K-1 (Attach copy of North Dakota Schedule K-1)..... **3** _____
- 4. Add lines 2 and 3 (See instructions)..... **4** _____

If filing Form ND-1 or Form 38, continue to line 5. Passthrough entities and C corporations complete only lines 1-4.

If filing:	Enter the amount from line 4 on:
Form 38	Form 38, Schedule K-1, line 22
Form 40	Form 40, Schedule TC, line 21, and if consolidated, 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 or Form 38, line 1 **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 or Schedule 38-TC, line 19..... **8** _____

General Instructions

An income tax credit is allowed for contributing to a child placing agency licensed by the North Dakota Department of Health (HS), 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 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.

Lines 2 and 4

For a passthrough entity, the amount of contributions and credit (on lines 2 and 4) may not exceed \$2,500. Do not complete lines 5-8.

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.