

MICROFILM DIVIDER

OMB/RECORDS MANAGEMENT DIVISION

SFN 2053 (2/85) 5M



ROLL NUMBER

DESCRIPTION

1190

2001 HOUSE FINANCE AND TAXATION

HB 1190

2001 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1190

House Finance and Taxation Committee

☐ Conference Committee

Hearing Date January 17, 2001

Tape Number	Side A	Side B	Meter #
1		x	904
Committee Clerk Signature <i>Janice Stein</i>			

Minutes:

REP. AL CARLSON, CHAIRMAN. Opened the hearing with one committee member absent.

REP. LARRY BELLEW, Introduced the bill. See attached written testimony. He stated the wording is wrong in the bill, so he also introduced an amendment which needs to be added to the bill. Also attached is a copy of a short form individual income tax return.

Right now, if you file under certain guidelines, you get five hundred dollars of tax credit per child per year. Under our tax formula, it would amount to seventy dollars per child. The fiscal note shows a loss of fifteen million per biennium.

REP. KELSH You are changing it from a child care credit to a tax credit, is there a difference?

LARRY BELLEW A child care credit would only allow for those people who enroll their kids in a certified day care center. This bill will give everyone who has children a tax credit, even the ones who stay at home.

REP. WINRICH There is a separate child care credit and child credit on the tax form?

Page 2

House Finance and Taxation Committee

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REP. BELLEW Yes there is, we don't really allow it in this state.

REP. WINRICH Originally, was your intention to have the child credit, or is there some reason not to do the child care credit?

REP. BELLEW My original intent was just the child tax credit.

REP. KELSH Do you have any idea what kind of impact this would have on a family of two children?

REP. BELLEW If you have two children under the age of 17, it will give a couple back one hundred forty dollars per year.

REP. SCHMIDT Asked what age bracket this bill would benefit.

REP. BELLEW Probably under the age of fifty.

JOHN WALSTAD, ATTORNEY, LEGISLATIVE COUNCIL, Appeared to explain the bill and to answer questions from the committee.

JOSEPH BECKER, STATE TAX DEPARTMENT, Stated that, right now, on the short form, there is a work sheet which takes you through the short form to get the number you need.

With no further testimony, the hearing was closed.

COMMITTEE ACTION 1-23-01, Tape #2, Side B, Meter #97

REP. RENNERFELDT Made a motion to adopt the amendments.

REP. HERBEL Second the motion. **MOTION CARRIED BY VOICE VOTE.**

REP. BRANDENBERG Made a motion for a **DO NOT PASS.**

REP. RENNER Second the motion. **MOTION CARRIED**

14 YES 0 NO 1 ABSENT

REP. DROYDAL Was given the floor assignment.

FISCAL NOTE

Requested by Legislative Council

01/25/2001

Bill/Resolution No.:

Amendment to: HB 1190

1A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	1999-2001 Biennium		2001-2003 Biennium		2003-2005 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues			(\$15,000,000)			
Expenditures						
Appropriations						

1B. **County, city, and school district fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

1999-2001 Biennium			2001-2003 Biennium			2003-2005 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2. **Narrative:** *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

HB 1190 First Engrossment allows taxpayers to get the benefit of the federal child tax credit on the state's short form, Form 37-S.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

If enacted, HB 1190 First Engrossment would reduce state general fund revenues by approx. \$7.5 million per year.

B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.*

Name:	Kathryn L. Strombeck	Agency:	Tax Department
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Phone Number: 328-3402

Date Prepared: 01/26/2001

FISCAL NOTE
 Requested by Legislative Council
 12/26/2000

Bill/Resolution No.: HB 1190

Amendment to:

1A. State fiscal effect: *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	1999-2001 Biennium		2001-2003 Biennium		2003-2005 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues			(\$1,900,000)			
Expenditures						
Appropriations						

1B. County, city, and school district fiscal effect: *Identify the fiscal effect on the appropriate political subdivision.*

1999-2001 Biennium			2001-2003 Biennium			2003-2005 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2. Narrative: *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

HB 1190 redefines 'federal tax liability', the starting point for individuals filing the state's short form, Form 37-S, to be reduced by the amount of federal child and dependent care credit.

3. State fiscal effect detail: *For information shown under state fiscal effect in 1A, please:*

A. Revenues: *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

If enacted, HB 1190 is expected to reduce state general fund revenues by approximately -\$950,000 per year.

B. Expenditures: *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

C. Appropriations: *Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.*

Name:	Kathryn L. Strombeck	Agency:	Tax Dept.
Phone Number:	328-3402	Date Prepared:	01/04/2001

Date: 1-23-01
Roll Call Vote #: 1

2001 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. HB 1190

House FINANCE & TAXATION Committee

☐ Subcommittee on _____
or
☐ Conference Committee

Legislative Council Amendment Number _____

Action Taken Do Not Pass as amended

Motion Made By Rep. Brandenburg Seconded By Rep. Renner

Representatives	Yes	No	Representatives	Yes	No
CARLSON, AL, CHAIRMAN	✓		NICHOLAS, EUGENE	✓	
DROVDAL, DAVID, V-CHAIR	✓		RENNER, DENNIS	✓	
BRANDENBURG, MICHAEL	✓		RENNERFELDT, EARL	✓	
CLARK, BYRON	✓		SCHMIDT, ARLO	✓	
GROSZ, MICHAEL	✓		WIKENHEISER, RAY	✓	
HERBEL, GIL	✓		WINRICH, LONNY	✓	
KELSH, SCOT	✓				
KROEBER, JOE	✓				
LLOYD, EDWARD	✓				

Total (Yes) 14 No 0

Absent 1

Floor Assignment Rep. Drovdal

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE (410)
January 24, 2001 2:32 p.m.

Module No: HR-12-1520
Carrier: Drovdal
Insert LC: 10311.0101 Title: .0200

REPORT OF STANDING COMMITTEE

HB 1190: Finance and Taxation Committee (Rep. Carlson, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO NOT PASS** (14 YEAS, 0 NAYS, 1 ABSENT AND NOT VOTING). HB 1190 was placed on the Sixth order on the calendar.

Page 1, line 2, replace "and dependent care" with "tax"

Page 2, replace lines 17 and 18 with:

"k. Subtract the child tax credit computed under Internal Revenue Code section 24."

Renumber accordingly

2001 TESTIMONY

HB 1190

Testimony in support of HB 1190

A bill to amend and re-enact subsection 5 of section 57-38-30.3 of the North Dakota Century Code, relating to recognition of federal income tax child tax credit on the short form-individual income tax return; and to provide an effective date.

Finance and Taxation Committee; Rep. Al Carlson, Chairman

January 17, 2001

Good morning Mr. Chairman and members of the Finance and Taxation Committee.

My name is Larry Bellew and I am here in support of HB 1190 as amended. HB 1190 is being introduced by me at the request of myself and constituencies of my district and I would hope from the people of North Dakota.

The basis for this bill is to bring North Dakota tax laws into line with Federal Tax deductions namely child tax credit.

According to the State Tax Department, 95-97% of North Dakotans file taxes using Form 37-S. Since this many North Dakotans use Form 37-S, as you can see, we are denying a great number of North Dakotans a deserved tax credit.

Form 37-S would not have to be changed because of this bill. The changes would be in the North Dakota Individual Income Tax Booklet. On page 6, under section titled: Specific line instructions for Form 37-S (Short Form).

Line 1

Federal Income Liability

Enter the amount from your federal income tax return as follows:

-If you used Federal Form 1040A, enter the amount from line 26; less line 30.

For 1040 filers only, the same worksheet on Page 6 would be used with the following additions to the worksheet:

A. Remains the same

B. Subtract line 47, form 1040

Change letter B to C; letter C to D; letter D to E; letter E to F; letter F to G; letter G to H; and letter H to I.

Last school year (September 1999 to August 2000), North Dakota lost approximately 3000 students in grades K-12. This in my opinion is a disaster.

During my campaign, also Governor Hoven's and probably some of yours, a common theme was that we must do something to stop the loss of our youth.

This bill is but one way to accomplish that goal. Adding this tax credit to our income tax would send an even stronger message that North Dakota an even more child friendly state than we already are.

Also, what better economic development plan can there be than to give the people back some of their money to spend as they like.

Mr. Chairman, I urge passage of the amended HB 1190 and would now take any questions.
Thank you.

Filing category

Check the "Resident" box if either of the following applies:

- You were a full-year resident of North Dakota.
- You moved into North Dakota during the tax year and changed your legal residence to North Dakota, and you are using the "Resident method" to complete your return. See *Filing procedure for individuals who moved into North Dakota* on page 3 for information on the filing methods available to you.

Check the "Nonresident" box if any of the following apply:

- You were a full-year nonresident of North Dakota.
- You moved out of North Dakota during the tax year and changed your legal residence from North Dakota to another state.
- You moved into North Dakota during the tax year and changed your legal residence to North Dakota, and you are using the "Nonresident method" to complete the return. See *Filing procedure for individuals who moved into North Dakota* on page 3 for information on the filing methods available to you.

Federal estimated tax requirement

If you were required to make a payment of estimated federal income tax for any part of the 2000 tax year, you must check the "Yes" box. This applies whether or not you actually made the required payment. Otherwise, check the "No" box.

Amended and extension checkoffs

Check the "Amended" box *only* if you are completing this return for the purpose of correcting a return you previously filed for the same tax year. See *Correcting your return* on page 5 for information on filing an amended return.

Check the "Extension" box *only* if you attached a federal or North Dakota extension to your return. See *Extension of time to file* on page 4 for more information.

School district code

Go to page 12 and select the code number for the school district in which you resided during the tax year and enter it in the space provided on the return. If you resided in more than one school district during the tax year, enter the code number for the school district in which you resided for the greater amount of time. If you did not reside in any school district during the tax year, enter the code number 54-000.

Income source code

Select the code number from the following list that most closely corresponds to the area from which you derived the majority of your income:

Source of income	Code number
Farming, ranching, or agricultural production	1
Retail, wholesale trade, and eating and drinking places	2
Federal, state, county, city or other government service	3
Public or private education	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere	5
Construction	6
Manufacturing	7
Transportation, communication, and public utilities	8
Exploration, development, and extraction of coal, oil, and natural gas	9
Banking, insurance, real estate, and other financial services	10
Military service	11
Retirement (IRA, pensions, and annuities, etc.)	12

Specific line instructions for Form 37-S (Short form)

Important

- Before completing Form 37-S, see *What form to use—Form 37-S or Form 37* on page 5.
- For instructions on completing the top portion of Form 37-S, see the *General instructions applicable to both Form 37 and Form 37-S* on page 5.
- Rounding of numbers is permitted *except* for the tax, credits, withholding, and estimated tax amounts.

Line 1

Federal income tax liability

Enter the amount from your federal income return as follows:

- If you used Federal Form 1040EZ, enter the amount from line 10.
- If you used Federal Form 1040A, enter the amount from line 26. *38*
- If you used Federal TeleFile, enter the amount from line K (the "Tax" box) of the TeleFile Tax Record.
- If you used Federal Form 1040, complete the worksheet (*below*) to determine the proper amount to enter on line 1, Form 37-S.

Form 1040 filers only:

Worksheet for calculating the federal income tax liability (for line 1, Form 37-S)

- A. Enter amount from line 42, Form 1040
- B. If applicable, enter the amount from line 54, Form 1040
- C. Add lines A and B
- D. If applicable, enter the amount from line 25, Form 8801
- E. Subtract line D from line C. If result is less than zero, enter -0-*
- If resident, enter amount from line E on line 1, Form 37-S.
- If nonresident, complete lines F, G, and H below.
- F. If applicable, enter tax from line 30, Form 4972, *but only if you received the distribution while a nonresident of North Dakota*
- G. If applicable, enter taxes from lines 17, 25, 33, 41 and 45, Form 5329
- H. Subtract lines F and G from line E. For *nonresident only*, enter this amount on line 1, Form 37-S

If applicable, include the tax from Federal Form 4970 and the federal Section 72(m)(5) excess benefits tax in the total entered on this line. See the instructions to Form 1040, line 87, for more information.

37-S Short form individual income tax return**2000**

For 2000 CALENDAR YEAR, or other tax year beginning _____, 2000, and ending _____, 20____

IMPORTANT

Your first name and initial

Last name

Your social security number

If joint return, spouse's first name and initial

Last name

Spouse's social security number

Mailing address

You must enter your SSN(s) above.
See instructions on page 5.

City, town or post office, state and ZIP code

Were you required to
pay estimated federal
income tax for 2000? Yes ☐
No ☐Filing status: 1. ☐ Single 2. ☐ Married filing joint 3. ☐ Married filing separate
(Enter spouse's name here) _____Check only if applicable:
(See instructions on page 6)Filing category: 1. ☐ Resident 2. ☐ Nonresident (If a part-year resident in 2000, see instructions on page 3.)Amended ☐ Extension ☐

School district code: _____ Income source code: _____ (See instructions on page 6)

Composite return (CR) ☐A. Federal adjusted gross income from line 33, Form 1040 or line 19, Form 1040A
or line 4, Form 1040EZ or line I, TeleFile Tax Record (SX)B. Federal taxable income from line 39, Form 1040 or line 25, Form 1040A or line 6,
Form 1040EZ or line K, TeleFile Tax Record (SS)**Form
37-S**

1. Federal income tax liability: See instructions on page 6 for the amount to enter on this line (SV) 1

2. North Dakota income tax: Multiply line 1 by 14% (.14); OR, if you are a nonresident filer or you
are a resident filer with an allowable adjustment, complete the Adjustment Schedule (Form 37-S)
and enter the tax from line 13 of that schedule on this line (See instructions on page 7) (SB) 23. Credits: (See instructions) Schedule 4 ➤ (SD) _____ Schedule FC ➤ (S2) _____
Renaissance zone credits ➤ (S3) _____ (Enter total credits in box to the right) 3

Net tax liability (Subtract line 3 from line 2) If less than zero, enter -0- (SE) 4

North Dakota income tax withheld (Attach supporting W-2s and 1099s) (SF) 5

6. 2000 estimated tax paid plus overpayment, if any, applied from 1999 return (S&) 6

7. Total payments (Add lines 5 and 6) 7

8. Overpayment (If line 7 is greater than line 4, subtract line 4 from line 7. If line 4 is greater than line 7,
go to line 14.) If result is less than \$5.00, enter -0- (SG) 8

9. Amount of line 8 you wish to apply to your 2001 estimated tax (SQ) 9

10. Amount of line 8 you wish to contribute to Nongame Wildlife Fund (SP) 10

11. Amount of line 8 you wish to contribute to Centennial Tree Trust Fund (SW) 11

12. Refund (Line 8 less lines 9, 10 and 11) If result is less than \$5.00, enter -0- (SR) 12

13. For direct deposit of your refund, complete lines 13a, 13b and 13c: (See instructions on page 7)

a. Routing number ➤ _____ b. Type of account ➤ ☐ Checking ☐ Savings

c. Account number ➤ _____

14. Tax due (If line 4 is greater than line 7, subtract line 7 from line 4) If result is less than \$5.00, enter -0- (SZ) 14

15. Voluntary contribution to Nongame Wildlife Fund (Not allowed if line 14 is -0-) (SU) 15

16. Voluntary contribution to Centennial Tree Trust Fund (Not allowed if line 14 is -0-) (SY) 16

17. Balance due (Add lines 14, 15, 16 and, if applicable, 18) Pay to: State Tax Commissioner 17

18. Interest on underpaid estimated tax, if any, from line 17, Form 400-UT (SO) 18

Attach a complete copy of your 2000 federal income tax return

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. For Privacy Act Information, see inside front cover of instruction booklet.

Your signature

Date

Your daytime
phone no. ➤ (PH)☐ OPR

For Tax Department use only

Spouse's signature (if joint return)

Date

Area code ()

Paid preparer's signature

Date

**Taxable
Income**20 Enter the amount from line 19 **20**21a Check ☐ You were 65 or older ☐ Blind ☐ Enter number of boxes checked **21a** ☐b If you are married filing separately and your spouse itemizes deductions, see page 33 and check here **21b** ☐

22 Enter the standard deduction for your filing status. But see page 33 if you checked any box on line 21a or 21b or if someone can claim you as a dependent.

• Single—\$4,400 • Married filing jointly or Qualifying widow(er)—\$7,350
• Head of household—\$6,450 • Married filing separately—\$3,675 **22**23 Subtract line 22 from line 20. If line 22 is more than line 20, enter -0- **23**24 Multiply \$2,800 by the total number of exemptions claimed on line 6a **24**25 Subtract line 24 from line 23. If line 24 is more than line 23, enter -0-
This is your taxable income. **25****Tax,
credits,
and
payments**26 Tax (see page 34) **26**27 Credit for child and dependent care expenses. Attach Schedule 2 **27**28 Credit for the elderly or the disabled. Attach Schedule 3 **28**29 Education credits. Attach Form 8863 **29**30 Child tax credit (see page 37) **30**31 Adoption credit. Attach Form 8839 **31**32 Add lines 27 through 31. These are your total credits **32**33 Subtract line 32 from line 26. If line 32 is more than line 26, enter -0- **33**34 Advance earned income credit payments from Form(s) W-2 **34**35 Add lines 33 and 34. This is your total tax **35**36 Federal income tax withheld from Forms W-2 and 1099 **36**37 2000 estimated tax payments and amount applied from 1999 return **37**38a Earned income credit (EIC) **38a**b Nontaxable earned income amount **38b** and type **38c**39 Additional child tax credit. Attach Form 8812 **39**40 Add lines 36, 37, 38a, and 39. These are your total payments **40****Refund**

Have it directly deposited! See page 48 and fill in 42b, 42c, and 42d.

41 If line 40 is more than line 35, subtract line 35 from line 40. This is the amount you overpaid. **41**42a Amount of line 41 you want refunded to you **42a**b Rolling number **42b** ☐ c Type ☐ Checking ☐ Savingsd Account number **42d**43 Amount of line 41 you want applied to your 2001 estimated tax **43****Amount
you owe**44 If line 35 is more than line 40, subtract line 40 from line 35. This is the amount you owe. For details on how to pay, see page 49 **44**45 Estimated tax penalty (see page 49) **45****Sign
here**

Joint return? See page 21. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation May the IRS discuss this return with the prep.

shown below (see page 50)? ☐ Yes ☐ No**Paid
preparer's
use only**Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code EIN

Phone no. ()

Tax and Credits**Standard Deduction for Most People**

Single: \$4,400
 Head of household: \$6,450
 Married filing jointly or Qualifying widow(er): \$7,350
 Married filing separately: \$3,675

- 34** Amount from line 33 (adjusted gross income) **34**
- 35a** Check if ☐ You were 65 or older, ☐ Blind; ☐ Spouse was 65 or older, ☐ Blind. Add the number of boxes checked above and enter the total here **35a**
- b** If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 31 and check here **35b** ☐
- 36** Enter your itemized deductions from Schedule A, line 28, or standard deduction shown on the left. But see page 31 to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent **36**
- 37** Subtract line 36 from line 34 **37**
- 38** If line 34 is \$98,700 or less, multiply \$2,800 by the total number of exemptions claimed on line 6d. If line 34 is over \$98,700, see the worksheet on page 32 for the amount to enter **38**
- 39** Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0- **39**
- 40** Tax (see page 32). Check if any tax is from **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **40**
- 41** Alternative minimum tax. Attach Form 6251 **41**
- 42** Add lines 40 and 41 **42**
- 43** Foreign tax credit. Attach Form 1118 if required **43**
- 44** Credit for child and dependent care expenses. Attach Form 2441 **44**
- 45** Credit for the elderly or the disabled. Attach Schedule R **45**
- 46** Education credits. Attach Form 8863 **46**
- 47** Child tax credit (see page 36) **47**
- 48** Adoption credit. Attach Form 8839 **48**
- 49** Other. Check if from **a** ☐ Form 3800 **b** ☐ Form 8396 **c** ☐ Form 8801 **d** ☐ Form (specify) **49**
- 50** Add lines 43 through 49. These are your total credits **50**
- 51** Subtract line 50 from line 42. If line 50 is more than line 42, enter -0- **51**

Other Taxes

- 52** Self-employment tax. Attach Schedule SE **52**
- 53** Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 **53**
- 54** Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required **54**
- 55** Advance earned income credit payments from Form(s) W-2 **55**
- 56** Household employment taxes. Attach Schedule H **56**
- 57** Add lines 51 through 56. This is your total tax **57**

Payments

If you have a qualifying child, attach Schedule EIC.

- 58** Federal income tax withheld from Forms W-2 and 1099 **58**
- 59** 2000 estimated tax payments and amount applied from 1999 return **59**
- 60a** Earned income credit (EIC) **60a**
- b** Nontaxable earned income: amount **60b**
- 61** Excess social security and RRTA tax withheld (see page 50) **61**
- 62** Additional child tax credit. Attach Form 8812 **62**
- 63** Amount paid with request for extension to file (see page 50) **63**
- 64** Other payments. Check if from **a** ☐ Form 2439 **b** ☐ Form 4136 **64**
- 65** Add lines 58, 59, 60a, and 61 through 64. These are your total payments **65**

Refund

Have it directly deposited! See page 60 and fill in 67b, 67c, and 67d.

- 66** If line 65 is more than line 57, subtract line 57 from line 65. This is the amount you overpaid **66**
- 67a** Amount of line 66 you want refunded to you **67a**
- b** Routing number **c** Type: ☐ Checking ☐ Savings
- d** Account number
- 68** Amount of line 66 you want applied to your 2001 estimated tax **68**

Amount You Owe

- 69** If line 57 is more than line 65, subtract line 65 from line 57. This is the amount you owe. For details on how to pay, see page 51 **69**
- 70** Estimated tax penalty. Also include on line 69 **70**

Sign Here

Joint return? See page 19. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

May the IRS discuss this return with the preparer shown below (see page 52)? ☐ Yes ☐ No

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no. ()

"Strombeck, Kathy L."
<kstrombe@state.nd.
us>

To: "Bellew, Larry D." <lbellew@state.nd.us>
cc:
Subject: HB 1190 Fiscal Note

01/16/01 03:19 PM

Rep. Bellew;

I do not believe we have met yet, so please let me introduce myself: I'm Kathryn Strombeck, Research Analyst with the Tax Department, and the person who computes the fiscal notes on bills that affect tax revenues. It is my understanding that you may be amending HB 1190 to allow taxpayers to claim the child credit (as opposed to the dependent care credit as the bill was originally written) on the short form by subtracting the amount of the child credit from the federal tax liability used as the starting point on the return.

The fiscal note I submitted for HB 1190 was the estimate for the child ~~CARE~~^{TAX} credit. I thought you might be interested in knowing the estimated fiscal impact of this possible change. Allowing the child credit on the short form will reduce revenues by approx. -\$7.5 million per year, or -\$15 million for the biennium.

I hope this is helpful. Please let me know if you have any questions or comments.

Kathryn Strombeck
Research Analyst
ph. 328-3402