



2023 Schedule M1CD, Child and Dependent Care Credit

If you received dependent care benefits, you must complete Parts 1 through 4. If you did not receive dependent care benefits, complete only Parts 1 and 2. You cannot claim child and dependent care expenses if your filing status is Married Filing Separately, unless you meet the requirements listed in the instructions under "Married persons filing separately."

Your F	First Name and Initial	Your Last Name	Your Last Name		Your Social Security Number	
	Diago an V in this how if yo	by most the requirements to claim the s	rodit under "Married Person	os Eiling Congratoly" in the ins	tructions	
	Place all A III tills box II yo	ou meet the requirements to claim the c	redit dilder iviarried Person	is rilling separately. In the his	tructions.	
	Place an X in this box if yo	ou operate a licensed family day care ho	me and are claiming the cred	dit for your own child(ren).		
	Enter your day care licens					
	Place an X in this box if yo	ou are claiming the credit for your child b	oorn in 2023.			
Dort	1 Table 1 Dercons or or	ganizations providing the care (if more	than two care providers see	o instructions)		
	are Provider Name	(b) Address	than two care providers, see	(c) ID Number (SSN or FEIN)	(d) Amount Paid	
(a) C	are Frovider Ivaille	(b) Address		(c) ID Number (33N of 1 EIN)	(u) Amount raid	
	2 — Table 2. Credit for depore than two qualifying pe	pendent care expenses: Information ab	out qualifying persons			
	Qualifying Person Name	(b) Date of Birth (MM/DD/YYYY)	(c) ID Number (SSN)	(d) Qualifying Expenses		
					e nearest whole dollar.	
1		nn (d) of Table 2. Do not enter more tha		•		
	or \$6,000 for two or more	e qualifying persons. If you completed Pa	art 4, enter the amount from	n line 32		
2	Enter your earned income	e (see instructions)				
3		nter your spouse's earned income.				
		ent or was disabled, see instructions. All	others, enter the amount fr	rom line 2 3 ■		
4	Enter the smallest of 1, 2,	or 3		4■		
_						
5	Adjusted gross income (se	ee instructions)		5 ■		
6	Enter the decimal amount	t shown in Table 3 of the instructions th	at applies to the amount fro	om line 5 6		
	Enter the decimal amount shown in Table 3 of the instructions that applies to the amount from line 5					
7	Multiply line 6 by line 4. If you paid 2022 expenses in 2023, see the instructions					
8	If line 5 is \$59,210 or less, skip line 8 and enter the amount from line 7 on line 9. If line 5 is greater than \$59,210,					
		tep 6 of the Worksheet for Line 8		8 ■		
9		ne 7 or line 8, whichever is less				
	-	r the result here and on line 1 of Sched lifying persons on line 1a of Schedule N		0=		
Dart		ents, and American Indians Living on a F		9		
10		nes 2 and 3. If you are single, enter the		10 ■		
	, ou are married, add in	and or in you are single, enter the	a Zane nom mie Zanana			
11	Amount of income on line	e 10 taxable to Minnesota		11 ■		
	-	Enter the result as a decimal (carry to fi		12 _		
13	' '	Enter the result here and on line 1 of		4.3		
	Enter the number of qual	ifying persons on line 1a of Schedule M2	LKEF	13 _	Continued	

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Enter the total amount from line 14 and line 15 that was from your sole proprietorship or partnership. 24 If you entered an amount on line 24, check this box:	Part	3 — Dependent Care Benefits
16 Enter the amount you forfeited or carried forward to 2024 as a negative amount (see instructions)	14	Enter the total amounts of dependent care benefits you received in 2023 (see instructions)
17 Combine lines 14 through 16	15	Enter the amount of benefits you carried over from 2022 and used in 2023 (see instructions)
Enter the total amount of qualified expenses incurred in 2023 for the care of the qualifying person(s)	16	Enter the amount you forfeited or carried forward to 2024 as a negative amount (see instructions)
Enter the smaller of line 17 or 18	17	Combine lines 14 through 16
20 Enter your earned income (see instructions)	18	Enter the total amount of qualified expenses incurred in 2023 for the care of the qualifying person(s) 18
21 Enter the amount from the instructions based on your filing status (see instructions). 22 Enter the smallest of lines 19, 20, or 21. 23 Enter \$5,000 (\$2,500 if Married Filing Separately and you were required to enter your spouse's earned income on line 21). 23 Enter the total amount from line 14 and line 15 that was from your sole proprietorship or partnership. 24 Enter the total amount on line 24, check this box: 25 Subtract line 24 from line 17. 26 Deductible benefits. Enter the smaller of line 22, 23, or 24. 27 Excluded benefits. If you did not check the box on line 24, enter the smaller of line 22 or line 23. 28 Otherwise, subtract line 26 from the smaller of line 22 or line 23. If zero or less, enter 0. 27 Part 4 — Complete lines 28 through 32 to claim the child and dependent care credit in Part 2 28 Enter \$3,000 (\$6,000 if two or more qualifying persons). 29 Add lines 26 and 27. 29 30 Subtract line 29 from 28. If zero or less, STOP HERE. You do not qualify. If you paid 2022 expenses in 2023, see the instructions for line 7. 30 Image: Part 4 — Complete the Table 2 for expenses of qualifying persons on page 1. Do not include any amount in qualifying expenses in column (d) which are included on line 29. Enter the total of column d on line 31. 31 Enter the smaller of line 30 or 31. Also, enter this amount on line 1 to claim	19	Enter the smaller of line 17 or 18
22 Enter the smallest of lines 19, 20, or 21. 23 Enter \$5,000 (\$2,500 if Married Filing Separately and you were required to enter your spouse's earned income on line 21). 24 Enter the total amount from line 14 and line 15 that was from your sole proprietorship or partnership. 25 Figure 10 that is a substract line 24, check this box: 26 Deductible benefits. Enter the smaller of line 22, 23, or 24. 27 Excluded benefits. If you did not check the box on line 24, enter the smaller of line 22 or line 23. 28 Otherwise, subtract line 26 from the smaller of line 22 or line 23. If zero or less, enter 0. 29 Part 4 — Complete lines 28 through 32 to claim the child and dependent care credit in Part 2. 28 Enter \$3,000 (\$6,000 if two or more qualifying persons). 29 Add lines 26 and 27. 29 30 Subtract line 29 from 28. If zero or less, STOP HERE. You do not qualify. If you paid 2022 expenses in 2023, see the instructions for line 7. 30 In Do not include any amount in qualifying expenses in column (d) which are included on line 29. Enter the total of column d on line 31. 31 Enter the smaller of line 30 or 31. Also, enter this amount on line 1 to claim	20	Enter your earned income (see instructions)
23 ■ 23 Enter \$5,000 (\$2,500 if Married Filing Separately and you were required to enter your spouse's earned income on line 21)	21	Enter the amount from the instructions based on your filing status (see instructions) 21
If you entered an amount on line 24, check this box: 25 Subtract line 24 from line 17		
26 Deductible benefits. Enter the smaller of line 22, 23, or 24	24	
27 Excluded benefits. If you did not check the box on line 24, enter the smaller of line 22 or line 23. Otherwise, subtract line 26 from the smaller of line 22 or line 23. If zero or less, enter 0	25	Subtract line 24 from line 17
Otherwise, subtract line 26 from the smaller of line 22 or line 23. If zero or less, enter 0	26	Deductible benefits. Enter the smaller of line 22, 23, or 24
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If you paid 2022 expenses in 2023, see the instructions for line 7		
Do not include any amount in qualifying expenses in column (d) which are included on line 29. Enter the total of column d on line 31	30	
	31	Complete the Table 2 for expenses of qualifying persons on page 1. Do not include any amount in qualifying expenses in column (d) which are included on line 29.
	32	Enter the smaller of line 30 or 31. Also, enter this amount on line 1 to claim the Dependent Care Credit in Part 2

Include this schedule with your Form M1.