DEPARTMENT OF REVENUE

231481

2023 Schedule M1CWFC, Minnesota Child and Working Family Credits

To claim this credit, you must be a full- or part-year resident of Minnesota. If you are a full-year nonresident, you are not eligible for this credit. Do not complete Schedule M1CWFC if you have a 2-year or 10-year IRS ban or are otherwise restricted from claiming the federal EIC.

Your First Name and Initial

Last Name

Your Social Security Number

Round amounts to the nearest whole dollar.

1 Enter the amount from line 1 of Form M1. . . . . **1** ▪ _____

2 Enter your total earned income *(see instructions)* . . . . **2** ▪ _____

3 If line 2 is greater than $8,750, enter $8,750. Otherwise enter the amount from line 2. . . . . **3** ▪ _____

4 Multiply line 3 by 4% (.04). . . . . **4** ▪ _____

5 Credit for Qualifying Older Children: If you have: . . . . **5** ▪ _____
- One qualifying older child, enter $925
- Two qualifying older children, enter $2,100
- Three or more qualifying older children, enter $2,500

6 Add lines 4 and 5 . . . . **6** ▪ _____

7 Number of qualifying children *(see instructions)* . . . . **7** ▪ _____

8 Multiply line 7 by $1,750. . . . . **8** ▪ _____

9 Add lines 6 and 8 . . . . **9** ▪ _____

10 Enter the greater of line 1 or 2 . . . . **10** ▪ _____

11 Enter $35,000 if married filing jointly or $29,500 for any other filing status . . . . **11** ▪ _____

12 If line 10 is less than line 11, see instructions.
Otherwise, subtract line 11 from line 10 . . . . **12** ▪ _____

13 If you had an amount on line 5 but not on line 8, enter 9%(.09). Otherwise enter 12%(0.12) . . . . **13** ▪ _____

14 Multiply line 12 by line 13. . . . . **14** ▪ _____

15 Subtract line 14 from line 9. If less than zero, enter 0. If you are a full year resident,
enter this amount on line 2 of Schedule M1REF . . . . **15** ▪ _____

16 Part year residents: If your Minnesota gross income is: . . . . **16** ▪ _____
- $13,825 or more, multiply line 15 by line 30 of Schedule M1NR.
  Enter the result here and on line 2 of Schedule M1REF
- Less than $13,825, see instructions
Enter the result from step 5 of the Worksheet for line 16:_____

Include this schedule with your Form M1. Enter the number of qualifying children on line 2a and the number of qualifying older children on line 2b of Schedule M1REF.