



Do not miss out on the **CHILD AND WORKING FAMILY CREDITS!**

Even if you are not required to file Minnesota income tax returns, you can still file to claim valuable Minnesota tax benefits. The Working Family Credit and Child Tax Credits deliver tax relief to individuals whose income is below a certain level. Both credits are refundable, meaning you can receive a refund even if you do not owe tax.

Advance Payments of the Child Tax Credit

Beginning with tax year 2024, you can choose to receive part of your Child Tax Credit for the next year in three advance payments before you file your next income tax return. For details, go www.revenue.state.mn.us and enter **Advance Payments** into the Search box.

What is the Child Tax Credit?

The Child Tax Credit is available to Minnesotans who have children under age 18. By filing a Minnesota tax return, you may qualify for \$1,750 per child with no limit on the number of children.

What is the Working Family Credit?

The Working Family Credit is available to Minnesotans who earned income during the year. The maximum Working Family Credit is \$350 if your earned income is \$8,750 or more, and it can increase by:

- \$350 for no qualifying child
- \$1,275 for one qualifying child age 18 or older
- \$2,450 for two qualifying children age 18 or older
- \$2,850 for three or more qualifying children age 18 or older

Both the Child and Working Family Credits are phased out if your income is over \$36,880 for Married Filing Jointly or over \$31,090 for other filers. The credit is reduced by 12% of earned income or adjusted gross income, whichever is greater.

How do I claim these credits?

For tax years 2022 and earlier, claim the Working Family Credit using Schedule M1WFC, *Working Family Credit*. The Child Tax Credit is not available until tax year 2023.

For tax years 2023 and later, claim both the Child and Working Family Tax Credits using Schedule M1CWFC, *Minnesota Child and Working Family Credits*, available in the next filing season.

Free Tax Preparation

You may also qualify for free tax return preparation! Go to www.revenue.state.mn.us and enter **free tax preparation** into the Search box to find free tax preparation services near you.