

2021 Schedule M1PSC Instructions

Am I eligible?

You may be eligible for a \$2,000 refundable credit if all of the following are true:

- You experienced the birth of a stillborn child in 2021
- You received a Certificate of Birth Resulting in Stillbirth from the Minnesota Department of Health, Office of Vital Records
- You would have claimed the child as a dependent if the child had been born alive

If you are a part-year or nonresident, you may be eligible for this credit based on the percentage of your income taxable to Minnesota.

What is a Certificate of Birth Resulting in Stillbirth?

A Certificate of Birth Resulting in Stillbirth is a record of birth issued by the Minnesota Department of Health, Office of Vital Records, to parents who have experienced a pregnancy loss (fetal death) resulting in stillbirth.

What is a state file number?

It is the number printed in the upper right area inside the margin on the Certificate of Birth Resulting in Stillbirth.

What if my certificate does not have a state file number?

Call the Office of Vital Records at 651-201-5970 to ask for a replacement certificate.

What is a document control number?

It is the number printed in the lower left corner under the barcode on the Certificate of Birth Resulting in Stillbirth.

How do I request a Certificate of Birth Resulting in Stillbirth?

Parents may request a Certificate of Birth Resulting in Stillbirth by contacting the Office of Vital Records. You can find the application online at www.health.state.mn.us/people/vitalrecords/docs/stillbirthapp.pdf. Contact the Office of Vital Records at 651-201-5970 for any additional questions.

Do both parents need to request a Certificate of Birth Resulting in Stillbirth?

No. Only one credit is allowed per birth resulting in stillbirth. If you are filing a joint return with the person listed on the fetal death report, you only need to obtain one certificate for each birth resulting in stillbirth. If you are not filing jointly with the person listed on the fetal death report, only the person who would have claimed the child as a qualifying dependent in 2021, if the child had been born alive, may claim this credit.

How do I know if I would have had a qualifying dependent?

Generally, this means the child would have lived with you and would not have paid more than half of their own support. Minnesota uses the federal definition for a dependent. For more information, see Internal Revenue Service Publication 501.

What if I experienced more than one birth of a stillborn child in 2021?

1. Complete a separate Schedule M1PSC for each child.
2. Add the amounts from line 6 or line 7, whichever applies, from each Schedule M1PSC.
3. Enter the result from step 2 on line 4 of Schedule M1REF.

Do I qualify for this credit if I had a stillborn child before 2021?

No. The delivery must have occurred in 2021.

Do I qualify for this credit if I received a Certificate of Birth Resulting in Stillbirth from another state for a loss in 2021?

No. The Certificate of Birth Resulting in Stillbirth must be issued by the Minnesota Department of Health, Office of Vital Records.

What do I need to provide?

To qualify for this credit, you must have received a Certificate of Birth Resulting in Stillbirth issued by the Minnesota Department of Health for a delivery occurring in 2021. We may ask you to provide a copy of this record if we cannot verify the information.

Line Instructions

Line B

If you experienced the birth of a stillborn child in Minnesota in 2021 but did not request a Certificate of Birth Resulting in Stillbirth, you can request one by completing an application and submitting the form and fee to the Office of Vital Records. You can find the application online at www.health.state.mn.us/people/vitalrecords/docs/stillbirthapp.pdf. You will need this certificate to complete Schedule M1PSC.

Line 7

If your Minnesota gross income is below the filing requirement and you're filing Form M1 to claim this credit, you should have entered zero on line 30 of Schedule M1NR, *Nonresidents/Part-Year Residents*. However, to correctly determine this credit, you must first fully complete Schedule M1NR (do not skip lines 16-27) to determine what the amounts would have been, and then follow the Worksheet for Line 7.

Worksheet for Line 7

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|--|---|-------|
| 1 | Line 15, column B, of Schedule M1NR | _____ |
| 2 | Line 27, column B, of Schedule M1NR | _____ |
| 3 | Subtract step 2 from step 1. If zero or less, STOP HERE . You do not qualify. | _____ |
| 4 | Line 29 of Schedule M1NR | _____ |
| 5 | Divide step 3 by step 4 (carry to five decimal places). If step 3 is more than step 4, enter 1.0.
Enter result on the space provided on line 7 of Schedule M1PSC | _____ |
| 6 | Multiply step 5 by line 6 of Schedule M1PSC | _____ |
| Enter the step 6 result on line 7 of Schedule M1PSC and on line 4 of Schedule M1REF. | | |