



## 2017 Schedule M1WFC, Minnesota Working Family Credit

To claim this credit, you must be a full- or part-year resident of Minnesota who is eligible for the federal Earned Income Credit (EIC).

Before you complete this schedule, follow the steps in the instructions for the federal return to determine if you can take the federal Earned Income Credit and complete the appropriate federal EIC Worksheet.

Your First Name and Initial	Last Name	Your Social Security Number
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Number of Qualifying Children:     None     One     Two or More

Child's First, Middle Initial, Last Name (If you have more than two qualifying children, list only two)	Relationship to You (for example: son, daughter, etc.)	Number of Months the Child Lived With You in 2017 (see instructions)	Child's Date of Birth (mm/dd/yyyy)	Child's Social Security Number

- Round amounts to the nearest whole dollar.**
- 1 If you filed federal Form 1040, enter your total earned income from line 1 of EIC Worksheet A or line 6 of EIC Worksheet B. If you filed Form 1040A or Form 1040EZ, enter the amount from line 1 of the EIC Worksheet . . . . . **1** ■ \_\_\_\_\_
  - 2 Using the amount on line 1, your filing status, and the number of qualifying children, find the credit amount using the WFC Table from the M1 instruction booklet (if result is zero, **stop here**; you do not qualify for this credit) . . . . . **2** ■ \_\_\_\_\_
  - 3 Federal adjusted gross income (from line 37 of Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ). (If a negative number, leave blank) . . . . . **3** ■ \_\_\_\_\_  
If line 3 is the same as line 1, skip line 4 and enter the amount from line 2 on line 5.
  - 4 If you have:
    - no qualifying children, is line 3 less than \$8,360 (\$13,950 if married filing joint)?
    - only one qualifying child, is line 3 less than \$21,800 (\$27,390 if married filing joint)?
    - two or more qualifying children, is line 3 less than \$25,850 (\$31,440 if married filing joint)?

**Yes.** Skip this line and go to line 5 below.  
**No.** Using the amount on line 3, your filing status, and the number of qualifying children, find the credit amount using the WFC Table in the M1 instruction booklet . . . . . **4** ■ \_\_\_\_\_
  - 5 Working family credit amount.
    - If you checked **Yes** on line 4, enter the amount from line 2.
    - If you checked **No** on line 4, enter the amount from line 2 or line 4, **whichever is less** . . . . . **5** ■ \_\_\_\_\_

**Full-year residents:** Also enter this amount on line 2 of Schedule M1REF.
  - 6 **Part-year residents:** Multiply line 5 by line 25 of Schedule M1NR. Enter the result here and on line 2 of Schedule M1REF. However, if your Minnesota gross income is less than \$10,400, see instructions; enter result from step 5 of worksheet in the space below and enter step 7 on line 6 . . . . . **6** ■ \_\_\_\_\_  
**Step 5 of the Worksheet** \_\_\_\_\_

Full-year nonresidents are not eligible for this credit.

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

# 2017 Schedule M1WFC Instructions

## Am I eligible?

You may be eligible for the Minnesota Working Family Credit if both of the following are true:

- You were a full-year or part-year resident of Minnesota in 2017.
- You are eligible for the federal Earned Income Credit (EIC).

Before you can complete Schedule M1WFC, you must:

1. Follow the steps in the instructions for your federal return to determine if you qualify for the federal EIC
2. Complete the appropriate federal EIC Worksheet

## Income requirements

If you have one qualifying child on federal Schedule EIC, the income requirements for the Minnesota Working Family Credit are the same as the federal Earned Income Credit.

If you have two or more qualifying children on federal Schedule EIC, you qualify for the Minnesota Working Family Credit unless your income is above the following amount based on your filing status:

Filing Status	Income Limit
Married filing joint	\$50,500
Other than married filing joint	44,900

## Information on Qualifying Children

Near the top of Schedule M1WFC, check the box that indicates the total number of qualifying children. Enter the requested information for each qualifying child. If you have more than two qualifying children, list only two.

Enter the number of months the child lived with you during the year. If the child lived with you in the United States for more than half of the year but less than seven months, enter "7" in the space provided. If the child was born or died in 2017 and lived in your home for the entire time he or she was alive during the year, enter "12."

Enter the number of qualifying children on line 2a of Schedule M1REF, *Refundable Credits*.

## Is there a penalty for fraudulently claiming a refund?

Yes. If you file a return that fraudulently claims a credit, you will be assessed a penalty equal to 50 percent of the fraudulently claimed credit.

## Line Instructions

*Round amounts to the nearest whole dollar.*

### Line 6

#### Part-year residents

The credit for part-year residents is determined using the percentage of income taxable to Minnesota.

**If your gross income is below the filing requirement**, and you are filing Form M1 to claim this credit, you should have entered zero on line 23 of Schedule M1NR. To correctly determine your credit, you must:

1. Fully complete Schedule M1NR by following the line instructions.
2. Use the worksheet for line 6 (below).

### Worksheet for Line 6 (for part-year residents whose Minnesota gross income is less than \$10,400) Note: full-year nonresidents are not eligible for this credit and should not use this worksheet.

1. Line 11, column B, of Schedule M1NR .....
2. Line 22, column B, of Schedule M1NR .....
3. Subtract step 2 from step 1. *(If result is zero or less, stop here. You do not qualify for the credit)* .....
4. Line 24 of Schedule M1NR .....
5. Divide step 3 by step 4 and enter the result as a decimal *(carry to five decimal places)*. If step 3 is more than step 4, enter 1.0. Also enter the result on the space provided on line 6 of Schedule M1WFC .....
6. Amount from line 5 of Schedule M1WFC .....
7. Multiply step 5 by step 6. Also enter the result on line 6 of Schedule M1WFC and on line 2 of Schedule M1REF .....