

# Income Tax Fact Sheet 24, Credit for Parents of Stillborn Children

Parents who gave birth to a stillborn child in Minnesota may be eligible for an income tax credit up to \$2,000.

You are eligible to claim the Credit for Parents of Stillborn Children if all of the following apply:

- You gave birth to a stillborn child in Minnesota
- You received a Certificate of Birth Resulting in Stillbirth from the Minnesota Department of Health, Office of Vital Records
- You could have claimed the child as your dependent for tax purposes if the child had been born alive

Part-year residents and nonresidents may qualify for this credit if they meet all of the requirements listed above. The credit is based on the percentage of their income that is allocated to Minnesota.

## What is a Certificate of Birth Resulting in Stillbirth?

A Certificate of Birth Resulting in Stillbirth is a legal document issued by the Minnesota Department of Health, Office of Vital Records based on information reported on a fetal death report.

## What is a Fetal Death Report?

A fetal death report is a vital record that must be filed with the Office of Vital Records within five days of the delivery of a stillborn fetus that is 20 weeks or more gestation, except in the case of abortion. Hospitals report fetal deaths in the vital records system.

Fetal deaths that occur at 20 or more weeks gestation and that are unattended by a physician must be reported to the Medical Examiner.

The fetal death report must be filed before a Certificate of Birth Resulting in Stillbirth can be requested or issued.

## How do I get a Certificate of Birth Resulting in Stillbirth?

After a fetal death has been reported, the parents listed on the fetal death report may request a Certificate of Birth Resulting in Stillbirth by completing an application and submitting the form with a \$16 fee to the Minnesota Department of Health, Office of Vital Records.

Applications are found online at <https://www.health.state.mn.us/people/vitalrecords/docs/stillbirthapp.pdf>. If you do not have access to the online form, you can call 651-201-5970 to request the application be sent to you.

If you do not receive a Certificate of Birth Resulting in Stillbirth, you may still qualify for a credit for having a child born in the current tax year. See the instructions for Schedule M1CD, *Child and Dependent Care Credit*. The child would also be a qualifying child when claiming other credits.

## When do I request a Certificate of Birth Resulting in Stillbirth?

You can only request the certificate after a fetal death is reported and the record is filed with the Office of Vital Records.

## Who can get a copy of the certificate from the Office of Vital Records?

Certified copies of the Certificate of Birth Resulting in Stillbirth are only issued to the parents listed on the fetal death report.

## Whose names will appear on the certificate as parents?

The names of the parents who were listed on the fetal death report will appear on the Certificate of Birth Resulting in Stillbirth.

## If I delivered a stillborn child before 20 weeks of gestation, do I qualify for this credit?

No. The child must have been 20 weeks or more gestation for you to qualify for this credit.

## How many people can claim this credit per stillborn child?

Only one credit can be claimed per stillborn child.

## I am a Minnesota resident but I gave birth to a stillborn child in another state. Do I qualify for this credit?

No. The child must have been delivered in Minnesota to qualify for this credit.

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### **Can I claim this credit if I had an abortion?**

No. A fetal death report is not filed for an abortion and you will not be able to obtain a Certificate of Birth Resulting in Stillbirth.

### **How do I know if the child would have been claimed as my dependent for tax purposes?**

Minnesota uses the federal definition of “dependent” for this tax credit. Generally, the child would have been your dependent if they would have lived with you and would not have provided more than half of their own support.

If another person could have claimed your child as a “dependent,” only one person may claim this tax credit. The two of you must decide who will claim the credit. If you cannot decide, the federal “tie-breaker” rule applies.

For more information, see Internal Revenue Service Publication 501, *Exemptions, Standard Deduction, and Filing Requirements*.

### **How do I claim this tax credit?**

To claim this credit, you must complete and file Schedule M1PSC, *Credit for Parents of Stillborn Children*, and Schedule M1REF, *Refundable Credits*, with your Form M1. You will need the State File Number and Document Control Number listed on the Certificate of Birth Resulting in Stillbirth to complete the M1PSC.

### **What is the State File Number and where can I find that?**

The State File Number is the number printed in the upper right area inside the margin on the Certificate of Birth Resulting in Stillbirth.

### **What is the Document Control Number and where can I find that?**

The Document Control Number is the number printed in the lower left corner under the barcode on the Certificate of Birth Resulting in Stillbirth. The Document Control Number is the number following the prefix S22.

### **I delivered a stillborn child but received a Certificate of Birth Resulting in Stillbirth in the following year.**

#### **When do I qualify for this credit?**

You may qualify for this credit in the year the child was delivered.

### **I am a nonresident of Minnesota who delivered a stillborn child in Minnesota. How do I calculate my credit?**

You must complete Form M1 and Form M1NR to determine the amount of the credit you qualify for.

### **How do I claim the credit for multiple stillborn children?**

You must complete a Schedule M1PSC for each credit you are claiming. You will also need to complete Schedule M1REF to total your credits, and Form M1.

### **Information and Assistance**

Additional forms and information, including fact sheets and frequently asked questions, are available on our website.

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)

Phone: 651-296-3781 or 1-800-652-9094 (toll-free)

This information is available in alternate formats.