

Minnesota Department of Revenue

Revenue Notice # 25-01: Individual Income Tax – Minnesota Child Tax Credit – Eligibility for Advance Payments

This Revenue Notice states the Minnesota Department of Revenue’s positions on requirements Minnesota taxpayers must meet to receive advance payments of the Minnesota Child Tax Credit. Eligible taxpayers that timely elect to receive advance payments of the Minnesota Child Tax Credit will receive such payments, unless certain conditions apply.

Background

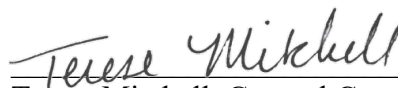
Pursuant to *Minnesota Statutes*, section 290.0661, subdivision 8(a), the commissioner of revenue must establish a process to allow Minnesota taxpayers to elect to receive advance payment of the Minnesota Child Tax Credit. The commissioner also has the authority to prescribe the “content, format, and manner” of all returns and other forms required to be filed under a law administered by the commissioner. *Minnesota Statutes*, sections 289A.08, subdivision 17, and 270C.30.

Department Positions

The department takes the following positions regarding eligibility for advance payments of the Minnesota Child Tax Credit:

1. In order to receive advance payments, a taxpayer must elect on their first filed Minnesota Individual Income Tax Return (Form M1) to receive advance payments and must file their return on or before April 15th. If the 15th falls on a Saturday, Sunday, or holiday, then a taxpayer must make their election and file their return by the next business day;
2. A taxpayer’s advance payments must be based on the number of qualifying children who were under the age of 17 at the end of the taxable year for which the taxpayer makes the election to receive advance payments;
3. A taxpayer who timely elected to receive advance payments on their first filed Minnesota Individual Income Tax Return (Form M1) will not receive advance payments if they file an amended or other return, even if filed by the return due date, that impacts the amount of their Child Tax Credit or if an audit impacts the amount of their Child Tax Credit; and
4. A taxpayer does not have the right to appeal the department’s denial of an election to receive advance payments but may still qualify to receive the Child Tax Credit when they file their Minnesota Individual Income Tax Return (Form M1).

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