



2025 Schedule M1CWFC, Minnesota Child and Working Family Credits

To claim this credit, you must be a full- or part-year resident of Minnesota. If you are a full-year nonresident, you are not eligible for this credit. Do not complete Schedule M1CWFC if you have a 2-year or 10-year IRS ban or are otherwise restricted from claiming the federal Earned Income Credit (EIC).

TAXPAYER'S 1ST NAME, IN: TAXPAYER'S LAST NAMEXXXXXXXXXXXX 999999999
Your First Name and Initial Last Name Your Social Security Number

[X] Check this box if you are married filing separately and meet the exceptions in the instructions

Advance Payment of Child Tax Credit for 2026 (Section 3)

Note: If you elect to receive advance payment of your 2025 child tax credit, you are required to file a 2026 income tax return, regardless of other filing requirements and you may have to repay your advance payment in certain situations. See instructions for more information.

[X] Check this box if you are electing to receive advance payment of your 2026 child tax credit (see instructions)

Reconciliation of Advance Payments received during 2025 (Section 2)

[X] Check this box if you received an advance payment of your 2025 Child Tax Credit. (see instructions)

A Enter the total advance payments of your child tax credit you received for 2025 ... A 12345678
B If you received advance payments, what was your Minimum Credit Base
from line 19 (line 20 if a part-year resident) of your 2024 Schedule M1CWFC ... B 12345678
C Enter the number of Qualifying Children from line 7
of your 2024 Schedule M1CWFC ... C 12345678

Section 1

1 Enter the amount from line 1 of Form M1 (see instructions) ... 1 12345678
2 Enter your total earned income (see instructions; if less than zero, enter zero) ... 2 12345678
3 If line 2 is greater than \$9,480, enter \$9,480. Otherwise enter the amount from line 2. ... 3 12345678
4 Multiply line 3 by 4% (.04). ... 4 12345678
5 Credit for Qualifying Older Children: If you have: ... 5 12345678
• One qualifying older child, enter \$1,000
• Two qualifying older children, enter \$2,270
• Three or more qualifying older children, enter \$2,710
6 Add lines 4 and 5 ... 6 12345678
7 Number of qualifying children (see instructions) ... 7 12345678
8 Multiply line 7 by \$1,750. ... 8 12345678
9 Add lines 6 and 8 ... 9 12345678
10 Enter the greater of line 1 or 2 ... 10 12345678
11 Enter \$37,910 if married filing jointly or \$31,950 for any other filing status ... 11 12345678
12 If line 10 is less than line 11, see instructions. Otherwise, subtract line 11 from line 10 ... 12 12345678
13 If you had an amount on line 5 but not on line 8, enter 9%(.09). Otherwise enter 12%(.12) ... 13 12345678



14	Multiply line 12 by line 13.	14	12345678
15	Subtract line 14 from line 9. If less than zero, enter 0	15	12345678
16	Part year residents: See instructions. Enter the result from step 5 of the Worksheet for line 16	16	12345678
Enter the result from step 5 of the Worksheet for Line 16: 123456			
If you chose to receive advance payments for 2026 or you received advance payments of your 2025 child tax credit, continue to line 17. Otherwise, stop here and enter the the following amount on line 2 of Schedule M1REF:			
• Full year residents enter the amount from line 15			
• Part year residents enter the amount from line 16			
17	Divide line 8 by line 9.	17	12345678
18	Full year residents: Multiply line 15 by line 17. Part year residents: Multiply line 16 by line 17.	18	12345678
If you did not receive advance payments of your 2025 child tax credit, skip lines 19 through 27 and go to line 28 to determine your advance payments for your 2026 child tax credit. Otherwise, continue to line 19.			

Section 2 — Reconciliation of 2025 Advance Payments and Minimum Credit

19	Subtract line 18 from line 15. If a part year resident, subtract line 18 from line 16.	19	12345678
20	If line 15 (or line 16 for part-year residents) is 0, enter 0. Otherwise enter the amount from Line B.	20	12345678
21	Divide the number of qualifying children you had this year (line 7) by the number you had in 2024 (line C). Round to the nearest five decimal places.	21	12345678
22	Multiply line 20 by line 21.	22	12345678
23	If you entered zero on line 20, enter 0 here. Otherwise, enter the greater of lines 18 and 22.	23	12345678
24	Add lines 19 and 23	24	12345678
25	Enter the total amount of advance payments of your 2025 child tax credit (line A) (see instructions)	25	12345678
26	Remaining 2025 credit: If line 24 is greater than line 25, subtract line 25 from line 24. Enter the result here and on line 2 of Schedule M1REF. (see instructions)	26	12345678
27	Repayment: If line 25 is greater than line 24, subtract line 24 from line 25. Enter the result here and on line 14b of Form M1. Do not enter an amount on line 2 of Schedule M1REF (see instructions)	27	12345678

Section 3 — Advance Payment of 2026 Child Tax Credit

28	Multiply line 18 by 50%	28	12345678
29	If you claimed a qualifying child who was 17 at the end of 2025, divide the number of qualifying children who were under 17 by your total number of qualifying children (round to the nearest five decimal places). Otherwise, enter 1 on line 29.	29	12345678
Number of Qualifying Children for the Child Tax Credit who were under 17 at the end of 2025: 123456			
30	Multiply line 28 by line 29	30	12345678
31	Divide line 30 by three to get the amount of each advance payment you will receive (see instructions)	31	12345678
32	Direct deposit for your advance payments		

☒ Checking	☒ Savings	1234567812345678910	123456789123456
		Routing Number	Account Number

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