m DEPARTMENT OF REVENUE

2025 Schedule M1DQC, Dependents and Qualifying Children

Use this schedule to provide information about your dependents and qualifying children. If you need to list more than three, use additional Schedules M1DQC to list the additional dependents and qualifying children.

Your First Name and Initial	Last Name	Social Security Number

	A — Child 1	**B — Child 2**	**C — Child 3**
First name and middle initial	a1 _____	b1 _____	c1 _____
Last name	a2 _____	b2 _____	c2 _____
Social Security Number or Individual Taxpayer Identification Number	a3 _____	b3 _____	c3 _____
Date of Birth	a4 _____	b4 _____	c4 _____
Relationship to you	a5 _____	b5 _____	c5 _____
Check the box if you are claiming them as a dependent	a6 ☐	b6 ☐	c6 ☐
Number of months they lived with you	a7 _____	b7 _____	c7 _____
Check the box if they were over age 17 but under age 24 and a full-time student	a8 ☐	b8 ☐	c8 ☐
Check the box if they were permanently and totally disabled in any part of 2025	a9 ☐	b9 ☐	c9 ☐
Check the box if they are a qualifying child	a10 ☐	b10 ☐	c10 ☐
Check the box if they are a qualifying older child	a11 ☐	b11 ☐	c11 ☐

2025 Schedule M1DQC Instructions

Purpose of this Schedule

Use this schedule to provide information regarding individuals you are claiming as a dependent on Form M1 and as a qualifying child on Schedule M1CWFC, *Minnesota Child and Working Family Credits*.

Dependents. You must claim the same dependents on your Minnesota individual income tax return that you claimed on your federal Form 1040 or 1040-SR. Include information about your dependents on rows 1 through 5 and check the box in row 6 for each dependent.

Qualifying child. A qualifying child is a child who generally meets the definition of a qualifying child for the federal earned income tax credit. They must pass all four qualifying tests (age, relationship, residency, and joint return) and cannot be claimed by more than one person as a qualifying child. A child may be a qualifying child for Minnesota purposes if they have a Social Security number, an individual taxpayer identification number (ITIN), or an adoption taxpayer identification number (ATIN).

How do I claim a qualifying child on Schedule M1DQC?

Use rows 7 through 11 to provide information about qualifying children. If you did not claim the child as a dependent, you must complete rows 1 through 5 before continuing to rows 7 through 11. If you completed Schedule EIC (Form 1040), enter the same number of months the child lived with you in row 7 that you entered on Schedule EIC, then follow the instructions for rows 8 through 11. If you did not complete Schedule EIC, follow the instructions for rows 7 through 11.

Note: IRS Form 8332, *Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent*, cannot be used to determine if a child is a qualifying child for the Minnesota child tax credit, credit for qualifying older children, dependent care credit, or education credit. If you are the custodial parent and release your claim for the exemption for your child using Form 8332, you may still be eligible to claim the child as a qualifying child on this schedule if they meet the four qualifying tests. Only one parent may claim the child as a qualifying child.

Instructions

Rows 1 through 5

Use rows 1 through 5 to provide information about the dependents and qualifying children you are claiming on your Minnesota return. If you claimed dependents on your federal return, use the same information you provided when completing federal Form 1040 or 1040-SR in rows 1 through 5 of this schedule.

Row 6

Check the box in row 6 if you claimed the individual as a dependent on your federal return.

Row 7

Enter the number of months they lived with you during 2025. If they lived with you for more than half of 2025 but less than 7 months, enter "7." If they were born or died in 2025 and your home was their home for more than half the time they were alive during 2025, enter "12." If they lived with you less than six months during 2025, do not complete rows 8 through 11.

You cannot claim the Minnesota child tax credit for a child who did not live with you for more than half of the year, even if you paid most of the child's living expenses. If you entered less than 6 months in row 7, do not continue to row 8 unless one of the these applies:

- Birth
- Death
- Kidnapping, see "Exception to time lived with you" in the instructions for Form 1040, line 27
- Temporary absence

Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. A child is considered to have lived with you for more than half of 2025 if the child was born or died in 2025 and your home was the child's home for more than half the time the child was alive.

If you adopted the child in 2025, the child was lawfully placed with you for legal adoption by you in 2025, or the child was an eligible foster child placed with you during 2025 and your main home was the child's main home for more than half the time since the child was adopted or placed with you in 2025, then the child is considered to have lived with you for more than half of 2025.

Rows 8 through 11 – Qualifying Child

Follow the steps below to determine who you may claim as a qualifying child for the Minnesota child tax credit or the credit for qualifying older children on Schedule M1CWFC. Complete rows 8 through 11 based on your responses to the steps for each individual.

Does your dependent qualify you for the Minnesota child tax credit or the credit for a qualifying older child?

Step 1	Is the child your son, daughter, stepchild, foster child, brother, sister, step-brother, stepsister, half-brother, half-sister, or a descendant of any of them?	If yes, continue to step 2. If no, **stop here**.
Step 2	Did the child have an SSN, ITIN, or adoption taxpayer identification number (ATIN) issued on or before the due date of your return (including extensions)?	If yes, continue to step 3. If no, **stop here**.
Step 3	Were they permanently and totally disabled in 2025?	If yes, check the box in Row 9 and continue to step 4. If no, continue to step 4.
Step 4	Were they under age 18 at the end of 2025?	If yes, check the box in Row 10 and **stop here.** If no and you checked the box in row 9, check the box in row 11 and **stop here**. If no and you did not check the box in row 9, continue to step 5.
Step 5	Were they under age 24 at the end of 2025 and younger than you (or your spouse if married filing jointly)?	If yes, continue to step 6. If no, **stop here.**
Step 6	Were they over the age of 17?	If yes, continue to step 7. If no, **stop here**.
Step 7	Were they a full-time student?	If yes, check the boxes in Rows 8 and 11. If no, continue to step 8.
Step 8	Were they under the age of 19 at the end of the year?	If yes, check the box in row 11. If no, they do not qualify for the Minnesota child tax credit or the credit for qualifying older children.

Step 1: You cannot claim the child as a qualifying child if they did not live with you for more than half of the year, even if you paid most of the child's living expenses. If the child did not live you for more than half of the year because of a temporary absence, birth, death, or kidnapping, see exceptions for the time they lived with you in the instructions for Row 7.

Step 2: Answer "yes" if you are applying for an ITIN or ATIN for the child on or before the due date of your return.

Step 3: A person is permanently and totally disabled if, at any time in 2025, the person can't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Step 7: A student is a child who during any part of 5 calendar months of 2025 was enrolled as a full-time student at a school or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the internet.