



MINNESOTA CHILD TAX CREDIT:

Helping families and children!

Am I eligible for the Child Tax Credit?

Generally, you must meet these requirements to claim the Child Tax Credit.

- You were a full-year or part-year resident of Minnesota in 2024 (with certain exceptions for military members).
- You are not a dependent of another person.
- You have one or more “qualifying children” as defined by the IRS.

As a Tribal member, you may qualify for the credit and receive a refund, even if Minnesota does not tax you on your income because you live and work on your home reservation.

How much is it?

The maximum credit is \$1,750 per child under age 18, with no limit on the number of children claimed.

The credit is phased out if your income is over \$36,880 for Married Filing Jointly or over \$31,090 for other filers.

How do I claim it?

Claim the Child Tax Credit using Schedule M1CWFC, *Minnesota Child and Working Family Credits* when filing Form M1, *Individual Income Tax Return*.

You may also qualify for free tax return preparation! Go to www.revenue.state.mn.us and enter **free tax preparation** into the Search box to find free tax preparation services near you.

Questions?

Go to www.revenue.state.mn.us and enter **Child Tax Credit** into the Search box, or call 651-296-3781 or 1-800-652-9094. You may call the Minnesota Department of Revenue’s Tribal Liaison, Michelle Larson, at 651-556-5495.