DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 8/3/26

261771

2026 Schedule M1CD, Child and Dependent Care Credit

If you received dependent care benefits, you must complete Parts 1 through 4. If you did not receive dependent care benefits, complete only Parts 1 and 2. You cannot claim child and dependent care expenses if your filing status is Married Filing Separately, unless you meet the requirements listed in the instructions under "Married Persons Filing Separately."

YOUR FIRST NAME, INITXXXX	YOUR LAST NAMEXXXXXXXXXXXXX	999999999
Your First Name and Initial	Your Last Name	Your Social Security Number

[X] Check this box if you meet the requirements to claim the credit under "Married Persons Filing Separately" in the instructions.

[X] Check this box if you operate a licensed family day care home and are claiming the credit for your own child(ren).
Enter your day care license number: 123456789123456789

[X] Check this box if you are claiming the credit for your child born in 2026.

[X] Check this box if you are claiming the credit for more than one child born in 2026.

Part 1 — Table 1. Persons or organizations providing the care (if more than two care providers, see instructions)

(a) Care Provider Name	(b) Address	(c) ID Number (SSN or FEIN)	(d) Amount Paid
NAME OF CAREGIVERX	ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999	12345
NAME OF CAREGIVERX	ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999	12345

Part 2 — Table 2. Credit for dependent care expenses: Information about qualifying persons
(If more than two qualifying persons, see instructions)

(a) Qualifying Person Name	(b) Date of Birth (MM/DD/YYYY)	(c) ID Number (SSN)	(d) Qualifying Expenses
QUALIFYING PERSONX	11223333	999999999	12345
QUALIFYING PERSONX	11223333	999999999	12345

Round amounts to the nearest whole dollar.

1	Add the amounts in column (d) of Table 2. Do not enter more than $3,000 for one qualifying person or $6,000 for two or more qualifying persons. If you completed Part 4, enter the amount from line 32	**1**	12345678
2	Enter your earned income *(see instructions)*	**2**	12345678
3	If Married Filing Jointly, enter your spouse's earned income. If your spouse was a student or was disabled, see instructions. All others, enter the amount from line 2	**3**	12345678
4	Enter the smallest of 1, 2, or 3	**4**	12345678
5	Adjusted gross income *(see instructions)*	**5**	12345678
6	Enter the decimal amount shown in Table 3 of the instructions that applies to the amount from line 5	**6**	12345678
7a	Multiply line 6 by line 4	**7a**	12345678
7b	If you paid 2025 expenses in 2026, complete the Prior-Year Expenses Worksheet for Line 7b in the instructions	**7b**	12345678
7c	Add lines 7a and 7b	**7c**	12345678
8	If line 5 is $65,610 or less, skip line 8 and enter the amount from line 7c on line 9. If line 5 is greater than $65,610, enter the amount from step 6 of the Worksheet for Line 8	**8**	12345678
9	Enter the amount from line 7c or line 8, whichever is less **Full-year residents:** Enter the result here and on line 1 of Schedule M1REF. Enter the number of qualifying persons on line 1a of Schedule M1REF	**9**	12345678

Part-Year Residents, Nonresidents, and American Indians Living on a Reservation

10	**If you are married,** add lines 2 and 3**. If you are single,** enter the amount from line 2	**10**	12345678
11	Amount of income on line 10 taxable to Minnesota	**11**	12345678

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12 Divide line 11 by line 10. Enter the result as a decimal *(carry to five decimal places)* **12** 12345678

13 Multiply line 9 by line 12. Enter the result here and on line 1 of Schedule M1REF.
Enter the number of qualifying persons on line 1a of Schedule M1REF. **13** 12345678

Part 3 — Dependent Care Benefits

14 Enter the total amounts of dependent care benefits you received in 2026 *(see instructions)* . . . . . **14** ■ 12345678

15 Enter the amount of benefits you carried over from 2025 and used in 2026 *(see instructions)* . . . . . **15** ■ 12345678

16 Enter the amount you forfeited or carried forward to 2027 as a negative amount *(see instructions)* . . . . . **16** ■ 12345678

17 Combine lines 14 through 16 . . . . . **17** ■ 12345678

18 Enter the total amount of qualified expenses incurred in 2026 for the care of the qualifying person(s) . . . . . **18** ■ 12345678

19 Enter the smaller of line 17 or 18 . . . . . **19** ■ 12345678

20 Enter your earned income *(see instructions)* . . . . . **20** ■ 12345678

21 Enter the amount from the instructions based on your filing status *(see instructions)* . . . . . **21** ■ 12345678

22 Enter the smallest of lines 19, 20, or 21 . . . . . **22** ■ 12345678

23 Enter $7,500 ($3,750 if Married Filing Separately and you were required to enter your spouse's earned income on line 21). .Do not enter more than the maximum amount allowed under your dependent care plan. *(see instructions)* . . . . . **23** ■ 12345678

24 Enter the total amount from line 14 and line 15 that was from your sole proprietorship or partnership. . . . . **24** ■ 12345678
If you entered an amount on line 24, **check this box**: [X]

25 Subtract line 24 from line 17. . . . . **25** 12345678

26 **Deductible benefits:** Enter the smaller of line 22, 23, or 24 . . . . . **26** ■ 12345678

27 **Excluded benefits:** If you did not check the box on line 24, enter the smaller of line 22 or line 23. Otherwise, subtract line 26 from the smaller of line 22 or line 23. If zero or less, enter 0 . . . . . **27** ■ 12345678

Part 4 — Complete lines 28 through 32 to claim the child and dependent care credit in Part 2

28 Enter $3,000 *($6,000 if two or more qualifying persons)* . . . . . **28** ■ 12345678

29 Add lines 26 and 27 . . . . . **29** 12345678

30 Subtract line 29 from 28. If zero or less, STOP HERE. You do not qualify.
If you paid 2025 expenses in 2026, see the instructions for line 7b. . . . . **30** ■ 12345678

31 Complete the Table 2 for expenses of qualifying persons on page 1.
Do not include any amount in qualifying expenses in column (d) which are included on line 29.
Enter the total of column d on line 31 . . . . . **31** ■ 12345678

32 Enter the smaller of line 30 or 31. Also, enter this amount on line 1 to claim the Dependent Care Credit in Part 2. . . . . **32** ■ 12345678

Include this schedule with your Form M1.