DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 9/16/26

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2026 Schedule M1DQC, Dependents and Qualifying Children

Use this schedule to provide information about your dependents and qualifying children for the purposes of claiming Minnesota income tax credits and subtractions. If you need to list more than three, use additional Schedules M1DQC to list more 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 ☐
Check this box if you are the non-custodial parent and the dependent exemption claim was released to you using Federal Form 8332	a7 ☐	b7 ☐	c7 ☐
Number of months they lived with you	a8	b8	c8
Check the box if they were over age 17 but under age 24 and a full-time student	a9 ☐	b9 ☐	c9 ☐
Check the box if they were permanently and totally disabled in any part of 2026	a10 ☐	b10 ☐	c10 ☐
Check the box if they are a qualifying child	a11 ☐	b11 ☐	c11 ☐
Check the box if they are a qualifying older child	a12 ☐	b12 ☐	c12 ☐

2026 Schedule M1DQC Instructions

Purpose of this Schedule

Use this schedule to provide information regarding individuals you are claiming as a dependent on Form M1, as well as anyone you are claiming as a qualifying child for the purposes of a Minnesota credit or subtraction on:

- Schedule M1CWFC, *Minnesota Child and Working Family Credits*
- Schedule M1ED, *K-12 Education Credit*
- Schedule M1RENT, *Renter's Credit, for the Dependent Subtraction*
- Schedule M1CD, *Child and Dependent Care Credit*
- Schedule M1M, *Income Additions and Subtractions, for the K-12 Education Subtraction*

Dependents. You must claim the same dependents on your Minnesota individual income tax return that you claimed on your federal Form 1040, 1040-SR, or 1040-NR. 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 the Minnesota Child and Working Family Credit and Renter's Credit if they have a Social Security number, an individual taxpayer identification number (ITIN), or an adoption taxpayer identification number (ATIN). To be a qualifying child for the Minnesota K-12 Education Credit and subtraction, the child must have a Social Security number.

Note: A dependent or qualifying child may only be claimed on one tax return. The processing of your return will be delayed if the listed dependents or qualifying children were already claimed on a different return.

How do I claim a dependent on Schedule M1DQC?

Complete rows 1 through 5 and check the box in row 6 for each dependent. Include Schedule M1DQC when you file your Minnesota return. If you are the noncustodial parent and the dependent exemption claim was released to you using federal Form 8332, check the box in row 7. If you check the box in row 7, you cannot check the boxes in rows 11 or 12.

How do I claim a qualifying child on Schedule M1DQC?

Along with completing rows 1 through 5, you must complete rows 8 through 12 to provide information about qualifying children. If you completed Schedule EIC (Form 1040), enter the same number of months the child lived with you in row 8 that you entered on Schedule EIC, then follow the instructions for rows 9 through 12. If you did not complete Schedule EIC, follow the instructions for rows 8 through 12. If you are claiming a credit on Schedule M1CWFC, Schedule M1ED, or Schedule M1RENT, or if you are claiming the K-12 Education Subtraction on Schedule M1M, you must provide Schedule M1DQC when you file your Minnesota return.

Note: Check the box in row 7 if the custodial parent released the exemption claim to you using Form 8332, *Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent*. IRS Form 8332 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, 1040-SR, or 1040-NR 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 8

Enter the number of months they lived with you during 2026. If they lived with you for more than half of 2026 but less than 7 months, enter "7". If they were born or died in 2026 and your home was their home for more than half the time they were alive during 2026, enter "12". If they lived with you less than six months during 2026, do not complete rows 9 through 12.

You cannot claim tax credits or subtractions 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 8, do not continue to row 9 unless one of 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 2026 if the child was born or died in 2026 and your home was the child's home for more than half the time the child was alive.

If you adopted the child in 2026, the child was lawfully placed with you for legal adoption by you in 2026, or the child was an eligible foster child placed with you during 2026 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 2026, then the child is considered to have lived with you for more than half of 2026.

Rows 9 through 12 – Qualifying Child

Follow the steps below to determine who you may claim as a qualifying child for the purposes of claiming Minnesota tax credits or subtractions. Complete rows 9 through 12 based on your responses to the steps for each individual.

Does your dependent qualify you for certain Minnesota tax credits or subtractions?

Step 1	Is the child your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them? See the instructions below for more information about the dependent's residency.	If yes, continue to step 2. If no, **stop here; you do not qualify**.
Step 2	Did the child have an SSN, ITIN, or ATIN issued or applied for on or before the due date of your return (including extensions)?	If yes, continue to step 3. If no, **stop here; you do not qualify.** Note: If you are claiming the K-12 Education Credit or Subtraction, the child must have an SSN. If they do not have an SSN, **stop here; you do not qualify.**
Step 3	Were they permanently and totally disabled in 2026? See the instructions below for more information about disability.	If yes, check the box in row 10 and continue to step 4. If no, continue to step 4.
Step 4	Were they under age 18 at the end of 2026?	If yes, check the box in row 11 and stop here; they are a qualifying child. If no and you checked the box in row 10, check the box in row 12 and stop here; they are a qualifying older child (see Schedule M1CWFC). 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 2026 and younger than you (or your spouse if married filing jointly)?	If yes, continue to step 6. If no, **stop here; you do not qualify.**
Step 6	Were they over the age of 17?	If yes, continue to step 7. If no, **stop here; they do not qualify**.
Step 7	Were they a full-time student? See the instructions below for more information about full-time students.	If yes, check the boxes in rows 9 and 12; they are a qualifying older child (see Schedule M1C-WFC). 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 12; they are a qualifying older child (see Schedule M1CWFC) If no, they do not qualify as a dependent for Minnesota tax credits or subtractions.

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 with 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 3: A person is permanently and totally disabled if, at any time in 2026, the person cannot 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 2026 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 does not include an on-the-job training course, correspondence school, or school offering courses only through the internet.