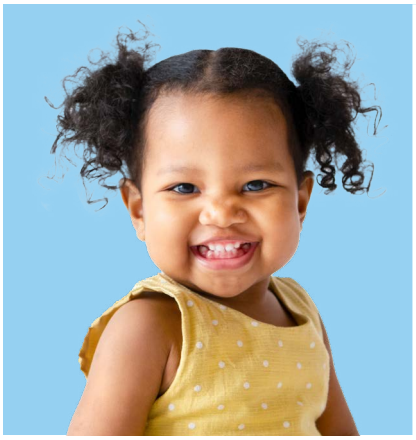


MINNESOTA CHILD TAX CREDIT ADVANCE PAYMENTS

You can choose to receive part of your Child Tax Credit for the next year in three advance payments before you file your next income tax return.

Am I eligible for advance payments?

You may choose to receive advance payments if all of these are true:

- You qualify for the Child Tax Credit in tax year 2026
- You file your Minnesota income tax return on or before April 15
- You have qualifying children under age 17 at the end of 2026

How do I choose to receive advance payments?

You must check the box on Schedule M1CWFC, *Minnesota Child and Working Family Credits*, when filing Form M1, *Individual Income Tax Return.*

When would I receive my payments?

If you are eligible and choose to receive the advance payments, you will receive three equal amounts. The Minnesota Department of Revenue will start sending payments at the end of July, September, and November. Based on the payment type, you can expect to receive your payments by the dates listed.

- **Direct Deposit:** August 1, October 1, December 1
- **Check:** August 15, October 15, December 15

Are there situations where I would need to repay the advance payments?

In some situations, advance payments will need to be repaid. Your next income tax return refund or your balance due may be impacted.

To ease concern of having to pay back some or all of the advance payments received, we created a minimum credit. Visit our website for more information.

Need more information?

Go to **www.revenue.state.mn.us** and enter **advance payments** into the Search box.

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.

DEPARTMENT OF REVENUE

Rev. 8/26