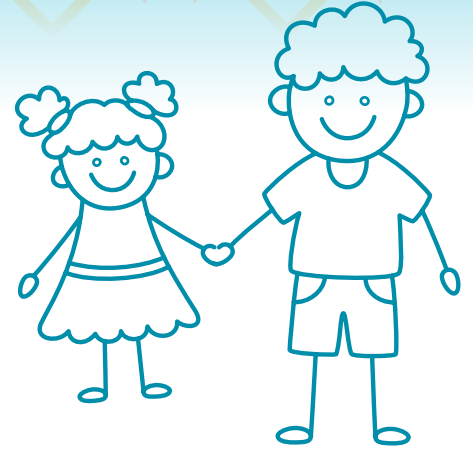




Minnesota Child Tax Credit: Helping families and children!

The Child Tax Credit delivers tax relief to individuals with children. The credit can reduce the tax you owe and provide you with a tax refund.



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 2023 (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. The credit is phased out if your income is over \$35,000 for Married Filing Jointly or over \$29,500 for other filers. It is reduced by 12% of earned income or adjusted gross income, whichever is greater.

How do I claim it?

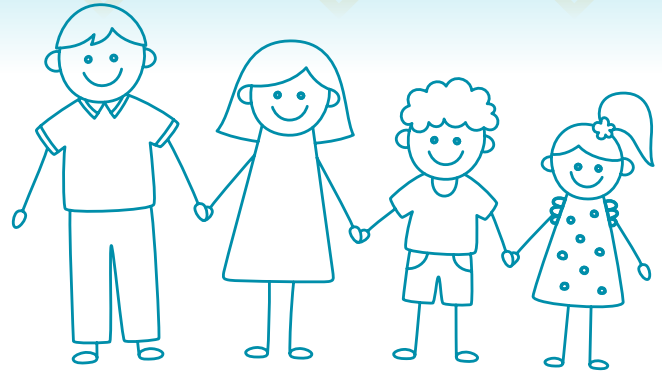
Claim the Child Tax Credit using Schedule M1CWFC, *Minnesota Child and Working Family Credits*.

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, Dawn Blanchard, at 651-556-6216.

Minnesota Working Family Credit: Working for you!



The Working Family Credit delivers tax relief to individuals whose income is below a certain level. The credit can reduce the tax you owe and provide you with a tax refund.

Am I eligible for the Working Family Credit?

Generally, you must meet these requirements to claim the Working Family Credit.

- You were a full-year or part-year resident of Minnesota in 2023 (with certain exceptions for military members).
- You are not a dependent of another person.
- If you are married and you or your spouse are a nonresident alien, your filing status must be Married Filing Jointly.
- If you have no qualifying children, you and your spouse must have resided in the U.S. for more than half of 2023.

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?

If your earned income is \$8,750 or more, the maximum credit depends on your number of qualifying children age 18 or older:

- \$350 for no qualifying children
- \$1,275 for one qualifying child
- \$2,450 for two qualifying children
- \$2,850 for three or more qualifying children

How do I claim it?

Claim the Working Family Credit using Schedule M1CWFC, *Minnesota Child and Working Family Credits*.