



2024 Schedule M1CWFC, Minnesota Child and Working Family Credits

To claim this credit, you must be a full- or part-year resident of Minnesota. If you are a full-year nonresident, you are not eligible for this credit. Do not complete Schedule M1CWFC if you have a 2-year or 10-year IRS ban or are otherwise restricted from claiming the federal Earned Income Credit (EIC).

A A 490549999
Your First Name and Initial Last Name Your Social Security Number

☐ Check this box if you are married filing separately and meet the exceptions in the instructions

Advance Payment of Child Tax Credit for 2025 (See Section 2)

Note: If you elect to receive advance payment of your 2025 child tax credit, you are required to file a 2025 income tax return, regard less of other filing requirements and you may have to repay your advance payment in certain situations. See instructions for more information.

☐ Check this box if you are electing to receive advance payment of your 2025 childtax credit (see instructions)

☐ This check box for future use.

Section 1

Round amounts to the nearest whole dollar.

1	Enter the amount from line 1 of Form M1	1 ■	<u>9999</u>
2	Enter your total earned income (see instructions; if less than zero, enter zero)	2 ■	<u>9999</u>
3	If line 2 is greater than \$9,220, enter \$9,220. Otherwise enter the amount from line 2	3 ■	<u>9220</u>
4	Multiply line 3 by 4% (.04)	4 ■	<u>369</u>
5	Credit for Qualifying Older Children: If you have:	5 ■	
	• One qualifying older child, enter \$970		
	• Two qualifying older children, enter \$2,210		
	• Three or more qualifying older children, enter \$2,630		
6	Add lines 4 and 5	6 ■	<u>369</u>
7	Number of qualifying children (see instructions)	7 ■	<u>1</u>
8	Multiply line 7 by \$1,750	8 ■	<u>1750</u>
9	Add lines 6 and 8	9 ■	<u>2119</u>
10	Enter the greater of line 1 or 2	10 ■	<u>9999</u>
11	Enter \$36,880 if married filing jointly or \$31,090 for any other filing status	11 ■	<u>36880</u>
12	If line 10 is less than line 11, see instructions. Otherwise, subtract line 11 from line 10	12 ■	
13	If you had an amount on line 5 but not on line 8, enter 9% (.09).Otherwise enter 12% (0.12)	13 ■	<u>0.00</u>
14	Multiply line 12 by line 13	14 ■	
15	Subtract line 14 from line 9. If less than zero, enter 0. If you are a full year resident, enter this amount on line 2 of Schedule M1REF	15 ■	<u>2119</u>



16 Part year residents: If your Minnesota gross income is: 16 ■ _____

- \$14,575 or more, multiply line 15 by line 30 of Schedule M1NR.
Enter the result here and on line 2 of Schedule M1REF
- Less than \$14,575, see instructions

Enter the result from step 5 of the Worksheet for line 16: _____

Section 2 - Advance Payment of Child Tax Credit

17 Multiply line 15 by 50% 17 ■ _____

18 Divide line 8 by line 9. Round to the nearest five decimal places 18 ■ _____

19 All filers: Multiply line 17 by line 18 19 ■ _____

20 Part year residents: Multiply line 19 by line 30 Schedule M1NR 20 ■ _____

21 If you claimed a qualifying child who was 17 at the end of 2024, divide the number of qualifying children who were under 17 by your total number of qualifying children (round to the nearest five decimal places), otherwise, enter 1 on line 21 21 ■ _____

Number of Qualifying Children for the Child Tax Credit who were under 17 at the end of 2024: 0

22 Multiply line 19 (or line 20 if you were a part year resident) by line 21 22 ■ _____

23 Divide line 22 by three to get the amount of each advance payment you will receive (see instructions) . . . 23 ■ _____

24 Direct deposit of your advance payment:

☐ Checking ☐ Savings _____

Routing Number Account Number

Include this schedule with your Form M1. Enter the number of qualifying children on line 2a and the number of qualifying older children on line 2b of Schedule M1REF.