

Schedule M1REF, Refundable Credits 2016

Sequence #21

Your First Name and Initial	Last Name	Social Security Number
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Calculating Your Credits

- 1 Child and Dependent Care Credit (*enclose Schedule M1CD*) **1** _____
 Enter number of qualifying persons here: ▶
- 2 Minnesota Working Family Credit (*enclose Schedule M1WFC*) **2** _____
 Enter number of qualifying children here: ▶
- 3 K-12 Education Credit (*enclose Schedule M1ED*) **3** _____
 Enter number of qualifying children here: ▶
- 4 Credit for Parents of Stillborn Children (*enclose Schedule M1PSC*) **4** _____
- 5 This line intentionally left blank **5** _____
- 6 This line intentionally left blank **6** _____
- 7 This line intentionally left blank **7** _____
- 8 This line intentionally left blank **8** _____
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- 9 Add lines 1 through 8. Enter the result here and on line 25 of Form M1 **9** _____

You must include this schedule with your Form M1.

2016 Schedule M1REF Instructions

What's New?

M1REF is a new summary schedule for reporting the amounts from:

- Schedule M1CD, *Child and Dependent Care Credit*
- Schedule M1WFC, *Minnesota Working Family Credit*
- Schedule M1ED, *K-12 Education Credit*
- Schedule M1PSC, *Credit for Parents of Stillborn Children*

Before you complete this schedule, you must complete the supporting credit schedule for each credit you qualify for.

These credits may allow you to receive a refund even if you do not have a tax liability.

Line 1—Child and Dependent Care Credit (Schedule M1CD)

Married persons filing separate returns cannot claim this credit.

To qualify for the Child and Dependent-Care Credit, your household income—federal adjusted gross income plus most nontaxable income—must be \$39,510 or less, and one of the following conditions must apply:

- You paid someone (other than your dependent child or stepchild younger than age 19) to care for a qualifying person while you (and your spouse if filing a joint return) were working or looking for work. A qualifying person and qualified expenses match the federal credit for child and dependent care expenses
- You were an operator of a licensed family daycare home caring for your own dependent child who had not reached the age of six by the end of the year
- You are married and filing a joint return, your child was born in 2016, and you did not participate in a pre-tax dependent care assistance program

If one of the above conditions applies to you, complete Schedule M1CD, *Child and Dependent Care Credit*, and include with your Minnesota income tax return.

Enter the number of qualifying persons in the box provided on line 1.

Line 2—Minnesota Working Family Credit (Schedule M1WFC)

Married persons filing separate returns cannot claim this credit.

If you qualify for the federal earned income credit, you **may** also qualify for the Minnesota Working Family Credit.

Use Schedule M1WFC, *Working Family Credit*, and the WFC table in the M1 instruction booklet to determine your Minnesota credit.

Part-year residents may qualify for this credit based on the percentage of income taxable to Minnesota.

If you qualify for the credit, complete Include Schedules M1WFC and include it with your Minnesota income tax return.

Enter the number of your qualifying children in the box provided on line 2 of this schedule.

Line 3—K-12 Education Credit (Schedule M1ED)

Married persons filing separate returns cannot claim this credit.

You may receive a credit if you paid education-related expenses in 2016 for a qualifying child in grades kindergarten through 12 (K-12). See qualifying expenses in the M1 instruction booklet.

To qualify, your household income—which is your federal adjusted gross income plus most nontaxable income—must be under the limit based on the number of qualifying children you have in grades K-12. A qualifying child is the same as for the federal earned income credit.

Enter the number of qualifying children in the box provided on line 3.

If your total number of qualifying children is:	Your household income limit is:
1 or 2	\$37,500
3	\$39,500
4	\$41,500
5	\$43,500
6 or more	*

* More than 6 children: \$43,500 plus \$2,000 for each additional qualifying child.

If you qualify for the credit, complete Schedule M1ED, *K-12 Education Credit*, and include with your Minnesota income tax return.

Line 4—Credit for Parents of Stillborn Children (Schedule M1PSC)

You may be eligible for the Credit for Parents of Stillborn Children if:

- you experienced a stillbirth in 2016
- you received a Certificate of Birth Resulting in Stillbirth from the Minnesota Department of Health, Office of Vital Records
- the child would have been your dependent if they had been born alive

You may be asked to provide a copy of the Certificate of Birth Resulting in Stillbirth.

If you qualify for the credit, complete Schedule M1PSC, *Credit for Parents of Stillborn Children*, and include with your Minnesota income tax return.

Part-year and nonresidents may qualify for this credit based on the percentage of income taxable to Minnesota.