



2018 Schedule M1WFC, Minnesota Working Family Credit

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. Before you complete this schedule, complete the appropriate federal EIC worksheet.

Your First Name and Initial	Last Name	Your Social Security Number
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Number of Qualifying Children: None One Two or More

Child's First, Middle Initial, Last Name (If you have more than two qualifying children, list only two)	Relationship to You (for example: son, daughter, etc.)	Number of Months the Child Lived With You in 2018 (see instructions)	Child's Date of Birth (mm/dd/yyyy)	Child's Social Security Number
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Round amounts to the nearest whole dollar.

- 1 Enter your total earned income from line 1 of EIC Worksheet A or line 6 of EIC Worksheet B. **1** ■ _____
- 2 Complete the Worksheet for Line 2 in the instructions if you filed Schedule M1NC. Enter the result here **2** ■ _____
- 3 Add lines 1 and line 2. If the result is less than zero, enter 0. **3** _____
- 4 Using the amount on line 3, your filing status, and the number of qualifying children, find the credit amount using the Working Family Credit table in the Form M1 instructions (if result is zero, **STOP HERE**; you do not qualify for this credit). **4** _____
- 5 Federal adjusted gross income (from line 1 of Form Form M1; if less than zero, enter as a negative number) **5** ■ _____
- 6 Enter the amount from line 36 of Schedule M1NC. Enter as a negative amount if you entered the amount on line 40 of Schedule M1M. **6** ■ _____
- 7 Add lines 5 and 6. If the result is less than zero, enter 0 **7** _____
If line 7 is the same as line 3, skip line 8 and enter the amount from line 4 on line 9.
- 8 If you have:
 - no qualifying children, is line 7 less than \$8,530 (\$14,230 if married filing joint)?
 - only one qualifying child, is line 7 less than \$22,230 (\$27,930 if married filing joint)?
 - two or more qualifying children, is line 7 less than \$26,360 (\$32,060 if married filing joint)?

Yes. Skip this line and go to line 9 below.
No. Using the amount on line 7, your filing status, and the number of qualifying children, find the credit amount using the Working Family Credit Table in the Form M1 instructions **8** _____
- 9 Working family credit amount.
 - If you answered **Yes** on line 8, enter the amount from line 4.
 - If you answered **No** on line 8, enter the amount from line 4 or line 8, **whichever is less** **9** _____

Full-year residents: Also enter this amount on line 2 of Schedule M1REF.
- 10 **Part-year residents:** Multiply line 9 by line 26 of Schedule M1NR. Enter the result here and on line 2 of Schedule M1REF. However, if your Minnesota gross income is less than \$10,650, see instructions; Enter the result from step 7 of the Worksheet for Line 10 **10** _____
Enter the result from step 5 of the Worksheet for Line 10 _____

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



2018 Schedule M1WFC Instructions

Am I eligible?

You may be eligible for the Minnesota Working Family Credit if all of the following are true:

- You were a full-year or part-year resident of Minnesota in 2018.
- You meet the income requirements below based on your filing status.
- You have not been restricted by the Internal Revenue Service (IRS) from claiming the federal Earned Income Credit (EIC).

Before you can complete Schedule M1WFC, you must complete the appropriate federal EIC Worksheet.

Income requirements

You may qualify for the Minnesota Working Family Credit if your income is below the following amounts based on your filing status and number of qualifying children:

No qualifying children

Filing Status	Income Limit
Married filing joint	\$21,000
Other than married filing joint	\$15,300

One qualifying child

Filing Status	Income Limit
Married filing joint	\$46,000
Other than married filing joint	\$40,300

Two or more qualifying children

Filing Status	Income Limit
Married filing joint	\$51,500
Other than married filing joint	\$45,800

If the IRS restricted you from claiming the federal EIC, you are not eligible for the Minnesota Working Family Credit.

Information on Qualifying Children

Near the top of Schedule M1WFC, check the box indicating your total number of qualifying children. Enter the requested information for each qualifying child. If you have more than two qualifying children, list only two.

Enter the number of months the child lived with you during the year. If the child lived with you in the United States for more than half of the year but less than seven months, enter "7" in the space provided. If the child was born or died in 2018 and lived in your home for the entire time he or she was alive during the year, enter "12."

Enter the number of qualifying children on line 2a of Schedule M1REF, *Refundable Credits*.

Is there a penalty for fraudulently claiming a refund?

Yes. If you file a return that fraudulently claims a credit, you will be assessed a penalty equal to 50 percent of the fraudulently claimed credit.

Line Instructions

Round amounts to the nearest whole dollar.

Line 10

Part-year residents

If you are a part-year resident, you will determine your credit using your percentage of income taxable to Minnesota.

If your gross income is less than \$10,650, you should have entered zero on line 24 of Schedule M1NR, *Nonresidents/Part-Year Residents*. To correctly determine your credit, you must:

1. Fully complete Schedule M1NR by following the line instructions.
2. Use the Worksheet for Line 10 (below).

Worksheet for Line 2

1	Earned income included in the additions column on lines 9 through 30 of Schedule M1NC, <i>Federal Adjustments</i>	_____
2	Reimbursements for employee business expenses (from line 3 of Schedule M1NC)	_____
3	Add steps 1 and 2	_____
4	Bicycle expense reimbursements (from line 1 of Schedule M1NC)	_____
5	Moving expense reimbursements received from your employer and included on line 2 of Schedule M1NC	_____
6	Earned income included in the subtractions column on lines 9 through 30 of Schedule M1NC	_____
7	Add steps 4 through 6	_____
8	Subtract step 7 from step 3. Enter the result on line 2. If the result is less than zero, enter as a negative amount on line 2.	_____

Worksheet for Line 10 (for part-year residents whose Minnesota gross income is less than \$10,650)

Note: If you are a full-year nonresident, do not use this worksheet. You are not eligible for this credit.

1	Line 12, column B, of Schedule M1NR	_____
2	Line 23, column B, of Schedule M1NR	_____
3	Subtract step 2 from step 1. (<i>If result is zero or less, STOP HERE. You do not qualify for the credit</i>)	_____
4	Line 25 of Schedule M1NR	_____
5	Divide step 3 by step 4 and enter the result as a decimal (<i>carry to five decimal places</i>). If step 3 is more than step 4, enter 1.0. Also enter the result on the space provided on line 10 of Schedule M1WFC	_____
6	Amount from line 9 of Schedule M1WFC	_____
7	Multiply step 5 by step 6. Also enter the result on line 10 of Schedule M1WFC and on line 2 of Schedule M1REF	_____