



## 2019 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. If you are restricted by the Internal Revenue Service (IRS) from claiming the EIC, do not complete Schedule M1WFC.

Your First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Your Social Security Number \_\_\_\_\_

Number of Qualifying Children: ☐ None ☐ One ☐ Two ☐ Three or More

**A — Child 1**

**B — Child 2**

**C — Child 3**

Child's First Name and Middle Initial. . . . .a1 \_\_\_\_\_ b1 \_\_\_\_\_ c1 \_\_\_\_\_

Child's Last Name . . . . .a2 \_\_\_\_\_ b2 \_\_\_\_\_ c2 \_\_\_\_\_

Child's Social Security Number. . . . .a3 \_\_\_\_\_ b3 \_\_\_\_\_ c3 \_\_\_\_\_

Child's Date of Birth . . . . .a4 \_\_\_\_\_ b4 \_\_\_\_\_ c4 \_\_\_\_\_

Child's Relationship to You . . . . .a5 \_\_\_\_\_ b5 \_\_\_\_\_ c5 \_\_\_\_\_

Number of Months Child Lived with you in 2019 (See Instructions) . . . . .a6 \_\_\_\_\_ b6 \_\_\_\_\_ c6 \_\_\_\_\_

Check Box if Child is Under Age 24 and a Full-Time Student . . . . .a7 ☐ b7 ☐ c7 ☐

Check Box if Child is Permanently and Totally Disabled in Any part of 2019. . . . .a8 ☐ b8 ☐ c8 ☐

Round amounts to the nearest whole dollar.

1 Enter your total earned income from line 1 of the federal EIC Worksheet A or line 6 of EIC Worksheet B. . . . . 1 ■ \_\_\_\_\_

2 Using the amount on line 1, 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 the result is zero, **STOP HERE**; you do not qualify for this credit) . . . . . 2 \_\_\_\_\_

3 Federal adjusted gross income (from line 1 of Form M1; if less than zero, enter as a negative number) . . . . . 3 ■ \_\_\_\_\_

- 4 If you have:
- No qualifying children, is line 3 less than \$8,730 (\$14,570 if married filing joint)?
  - One qualifying child, is line 3 less than \$22,770 (\$28,610 if married filing joint)?
  - Two qualifying children, is line 3 less than \$27,000 (\$32,840 if married filing joint)?
  - Three or more qualifying children, is line 3 less than \$27,300 (\$33,140 if married filing joint)?

**Yes.** Skip this line and go to line 5 below.

**No.** 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 . . . . . 4 \_\_\_\_\_

- 5 **Working family credit amount.**
- If you answered **Yes** on line 4, enter the amount from line 2.
  - If you answered **No** on line 4, enter the amount from line 2 or line 4, **whichever is less** . . . . . 5 \_\_\_\_\_

**Full-year residents:** Also enter this amount on line 2 of Schedule M1REF.

- 6 **Part-year residents:** Multiply line 5 by line 24 of Schedule M1NR. Enter the result here and on line 2 of Schedule M1REF. However, if your Minnesota gross income is less than \$12,200, see instructions; enter the result from step 7 of the Worksheet for Line 6 . . . . . 6 \_\_\_\_\_
- Enter the result from step 5 of the Worksheet for Line 6 \_\_\_\_\_

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

# 2019 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 2019.
- You meet the income requirements below based on your filing status and number of qualifying children.
- The Internal Revenue Service (IRS) has not restricted you 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 limit for your filing status and qualifying children:

Number of Qualifying Children	Filing Status	Income Limit
None	Married Filing Joint	\$28,600
	Other Than Married Filing Joint	\$22,700
One	Married Filing Joint	\$47,300
	Other Than Married Filing Joint	\$41,500
Two	Married Filing Joint	\$53,500
	Other Than Married Filing Joint	\$47,600
Three or More	Married Filing Joint	\$57,000
	Other Than Married Filing Joint	\$51,200

## 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 three qualifying children, list only three.

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 had died in 2019 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 1

Complete Step 1 through Step 5 in the instructions for Line 18a - Earned Income Credit of federal Form 1040 prior to completing the appropriate EIC Worksheet. Disregard the adjusted gross income limitation for Step 1 and the earned income limitation for Step 5.

### Line 6 — 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 \$12,200**, you should have entered zero on line 22 of Schedule M1NR, *Nonresidents/Part-Year Residents*. To correctly determine your credit, you must complete Schedule M1NR and the Worksheet for Line 6 below.

#### Worksheet for Line 6 (for part-year residents whose Minnesota gross income is less than \$12,200)

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

- 1 Line 11, column B, of Schedule M1NR .....
- 2 Line 21, column B, of Schedule M1NR .....
- 3 Subtract step 2 from step 1. (*If result is zero or less, STOP HERE. You do not qualify for the credit*) .....
- 4 Line 23 of Schedule M1NR .....
- 5 Divide step 3 by step 4 and enter the result as a decimal (*carry to five decimal places*). If step 3 is more than step 4, enter 1.0. Enter the result on the space provided on line 6 of Schedule M1WFC .....
- 6 Amount from line 5 of Schedule M1WFC .....
- 7 Multiply step 5 by step 6. Enter the result on line 6 of Schedule M1WFC and on line 2 of Schedule M1REF .....