

Minnesota Credit for Qualifying Older Children: Helping families and children!



The Credit for Qualifying Older Children 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 Credit for Qualifying Older Children?

Generally, you must meet these requirements to claim the Credit for Qualifying Older Children.

- 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 older 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:

- \$925 for one qualifying older child
- \$2,100 for two qualifying older children
- \$2,500 for three qualifying older children

The credit is reduced by a percentage of your earned income or adjusted gross income, whichever is greater. If you are claiming the Child Tax Credit in addition to this credit, it is reduced by 12% of your income. Otherwise, it is reduced by 9% of your income.

How do I claim it?

Claim the Credit for Qualifying Older Children 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.

