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Senate

State of Minnesota

S.F. No. 1600 – Working family credit; use of ITIN

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Under current law, to claim the Minnesota working family credit, taxpayers must have qualified for the federal earned income tax credit (EITC). Taxpayers must provide their social security number and the social security number for any qualifying children to claim the EITC. Taxpayers who file a federal return using an individual taxpayer identification number (ITIN), or whose qualifying children have an ITIN but not a social security number, are ineligible for the credit.

This bill provides that the section of the Internal Revenue Code that requires a social security number for claimants and qualifying children does not apply for purposes of claiming the Minnesota working family credit. Effective for tax years beginning after December 31, 2022.