

H.F. 1400

As amended by H1400DE1

Subject Working family credit eligibility expanded to individuals without Social Security numbers

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Summary

Under current law, taxpayers must be eligible for the federal earned income credit to claim the Minnesota working family credit.

To claim the credit, section 32(m) of the Internal Revenue Code requires taxpayers to include the Social Security number of the taxpayer, the taxpayer's spouse, and any qualifying children to claim the credit. This prohibits taxpayers from claiming the credit if they file with a Social Security number not valid for work, an individual taxpayer identification number (ITIN) other than a Social Security number, or adoption taxpayer identification numbers (ATIN).

H.F. 1400 allows taxpayers to claim the Minnesota working family credit, even if the taxpayer, the taxpayer's spouse, or the taxpayer's qualifying child do not have a Social Security number valid for work.