

# Credit for Parents of Stillborn Children

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Income Tax Fact Sheet 24

Minnesota forms you may need: M1, M1REF, M1PSC

Fact Sheet

Parents who gave birth to a stillborn child in Minnesota in 2016 may be eligible for an income tax credit up to \$2,000.

You are eligible to claim the Credit for Parents of Stillborn Children if all of the following apply:

- You gave birth to a stillborn child in Minnesota in 2016.
- You received a Certificate of Birth Resulting in Stillbirth from the Minnesota Department of Health, Office of Vital Records.
- You could have claimed the child as your dependent for tax purposes if the child had been born alive.

Part-year residents and nonresidents may qualify for this credit if they meet all of the requirements listed above. The credit is based on the percentage of their income that is allocated to Minnesota.

## What is a Certificate of Birth Resulting in Stillbirth?

A Certificate of Birth Resulting in Stillbirth is a legal document issued by the Minnesota Department of Health, Office of Vital Records based on information reported on a fetal death report.

## What is a Fetal Death Report?

A fetal death report is a vital record that must be filed with the Office of Vital Records within five days of the delivery of a stillborn fetus that is 20 weeks or more gestation, except in the case of abortion. Hospitals report fetal deaths in the vital records system.

Fetal deaths that occur at 20 or more weeks gestation and that are unattended by a physician must be reported to the Medical Examiner.

The fetal death report must be filed before a Certificate of Birth Resulting in Stillbirth can be requested or issued.

## How do I get a Certificate of Birth Resulting in Stillbirth?

After a fetal death has been reported, parent(s) listed on the fetal death report may request a Certificate of Birth Resulting in Stillbirth by completing an application and submitting the form with a \$16 fee to the Minnesota Department of Health, Office of Vital Records.

Applications are found online at <http://www.health.state.mn.us/divs/chs/osr/stillbirthapp.pdf>. If you do not have access to the online form, you can call 651-201-5970 to request the application be sent to you.

Income Tax and Withholding Division  
Phone: 651-296-3781 or 1-800-652-9094  
Email: [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)

## When do I request a Certificate of Birth Resulting in Stillbirth?

You can only request the certificate after a fetal death is reported and the record is filed with the Office of Vital Records.

## Who can get a copy of the certificate from the Office of Vital Records?

Certified copies of the Certificate of Birth Resulting in Stillbirth are only issued to the parent(s) listed on the fetal death report.

## Whose names will appear on the certificate as parents?

The names of the parents who were listed on the fetal death report will appear on the Certificate of Birth Resulting in Stillbirth.

## If I delivered a stillborn child before 20 weeks of gestation, do I qualify for this credit?

No. The child must have been 20 weeks or more gestation for you to qualify for this credit.

## How many people can claim this credit per stillborn child?

Only one credit can be claimed per stillborn child.

## I am a Minnesota resident but I gave birth to a stillborn child in another state. Do I qualify for this credit?

No. The child must have been delivered in Minnesota to qualify for this credit.

## Can I claim this credit if I had an abortion?

No. A fetal death report is not filed for an abortion and you will not be able to obtain a Certificate of Birth Resulting in Stillbirth.

## How do I know if the child would have been claimed as my dependent for tax purposes?

Minnesota uses the federal definition of “dependent” for this tax credit. Generally, the child would have been your dependent if they would have lived with you and would not have provided more than half of their own support.

*Continued*

This fact sheet is intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the laws. Nothing in this fact sheet supersedes, alters, or otherwise changes any provisions of the tax law, administrative rules, court decisions, or revenue notices. Alternative formats available upon request.

If another person could have claimed your child as a “dependent,” only one person may claim this tax credit. The two of you must decide who will claim the credit. If you cannot decide, the federal “tie-breaker” rule applies.

For more information, see Internal Revenue Service Publication 501, *Exemptions, Standard Deduction, and Filing Requirements*.

### **How do I claim this tax credit?**

To claim this credit, you must complete and file Schedule M1PSC, *Credit for Parents of Stillborn Children*, and M1REF, *Refundable Credits*, with your Form M1. You will need the State File Number and Document Control Number listed on the Certificate of Birth Resulting in Stillbirth to complete the M1PSC.

### **What is the State File Number and where can I find that?**

The State File Number is the number printed in the upper right area inside the margin on the Certificate of Birth Resulting in Stillbirth.

### **What is the Document Control Number and where can I find that?**

The Document Control Number is the number printed in the lower left corner under the barcode on the Certificate of Birth Resulting in Stillbirth. The Document Control Number is the number following the prefix S22.

### **I delivered a stillborn child before 2016 but I received a Certificate of Birth Resulting in Stillbirth in 2016. Do I qualify for this credit?**

No. To qualify for this credit, the child must have been delivered in 2016.

### **I am a nonresident of Minnesota who delivered a stillborn child in Minnesota in 2016. How do I calculate my credit?**

You must complete Form M1 and Form M1NR to determine the amount of the credit you qualify for.

### **How do I claim the credit for multiple stillborn children in 2016?**

You must complete a Schedule M1PSC for each credit you are claiming. You will also need to complete Schedule M1REF to total your credits, and Form M1.

### **Information and Assistance**

Additional forms and information, including fact sheets and frequently asked questions, are available on our website.

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)

Phone: 651-296-3781 or 1-800-652-9094 (toll-free)

We will provide information in other formats upon request.