



K-12 Education Subtraction and Credit

The Minnesota Department of Revenue has two tax relief programs for families with children in kindergarten through 12th grade: the K-12 Education Subtraction and the K-12 Education Credit. Both programs help lower taxes and may provide a larger refund when you file [Form M1, Individual Income Tax](#).

To qualify for either program, both of the following must be true:

You have a "qualifying child" attending kindergarten through 12th grade at a public, private or a qualified home school. For more information, see [Qualifying Child for K-12 Education Subtraction and Credit](#).

You paid "qualified education expenses" during the year for that child's education. For more information, see [Qualifying Expenses for the K-12 Education Subtraction and Credit](#).

Note: You may not use the same qualified education expenses to claim both the subtraction and the credit.

Do I qualify for the K-12 Education Credit?

You may qualify for the credit if both of the following apply:

Your "household income" is below a certain limit for the year. For more information, see [Household Income for the K-12 Education Credit](#).

Your filing status is not married filing separate.

Complete [Schedule M1ED, K-12 Education Credit](#), to claim this credit. Your credit amount is limited to 75 percent of the qualifying expenses you paid.

Do I qualify for the K-12 Education Subtraction?

You may qualify for the subtraction if your qualifying child attends a school located in Minnesota, Iowa, North Dakota, South Dakota, or Wisconsin. There is no income limit, and you may qualify regardless of your filing status.

Complete [Schedule M1M, Income Additions and Subtractions](#), to claim this subtraction. Your subtraction amount depends on your qualifying child's grade level. See the table below.

If your child was in	Then your maximum subtraction is
Kindergarten through sixth grade at the end of the tax year	\$1,625
Seventh through 12th grade at the end of the tax year	\$2,500
12th grade and started college during the tax year	

What do I need to claim the credit or subtraction?

You must have documentation, such as itemized cash register receipts and invoices, to prove you paid qualifying expenses. Save your receipts and other documentation as we may ask to review them.

Where can I learn more about the credit and subtraction?

For more information, see:

- [Minnesota Individual Income Tax Instructions \(Form M1\)](#).
- [K-12 Education Subtraction and Credit \(Income Tax Fact Sheet 8\)](#)
- [Qualifying Home School Expenses \(Income Tax Fact Sheet 8a\)](#)
- [Minnesota Statutes, section 290.0674 \(Minnesota Education Credit\)](#)

K-12 Promotional Materials

K-12 Education Subtraction and K-12 Education Credit

What is the education subtraction and who qualifies?

The K-12 subtraction lets you subtract qualifying educational expenses from your taxable income when you file a Minnesota income tax return. You may subtract up to \$1,625 in education expenses for each child in grades kindergarten through 6, and \$2,500 for each child in grades 7 through 12.

There is **no income limit** to qualify for the education subtraction, and you may qualify regardless of your filing status. However, the school your child attended must be located in Minnesota, Iowa, North Dakota, South Dakota or Wisconsin.

What is the education credit and who qualifies?

The K-12 credit reduces your state income tax or increases your refund. If you meet the income requirements below, you may claim this credit on your Minnesota income tax return for up to 75 percent of qualifying educational expenses. You may claim this credit and receive a refund even if you do not owe income tax for the year.

If have this many qualifying children:	Your household income must be less than:
1 – 2	\$37,500
3	\$39,500
4	\$41,500
5	\$43,500
6 or more	\$43,500 plus \$2,000 for each additional child

To qualify for the K-12 credit, you must file as single, head of household, qualifying widow(er) or married filing a joint return. Married couples who file separate returns do not qualify for the credit.

Required Documentation

You must have documentation — such as itemized cash register receipts and invoices — to prove that you paid any expenses used to claim the K-12 credit or K-12 subtraction. You cannot claim both the subtraction and the credit for the same expense.

Information and Assistance

For more information, go to our website www.revenue.state.mn.us and enter **K12** in the Search box, or call us at 651-296-3781 or 1-800-652-9094.



Save Receipts For Your Child's Education Expenses

Minnesota has two programs to help you pay for your child's education expenses. The **K-12 Education Subtraction** and the **K-12 Education Credit** can lower the tax you pay or increase your refund when filing your Minnesota income tax return. You may qualify for the K-12 subtraction, the K-12 credit, or both — if you save your receipts.

Common Expenses That Qualify

Expense	Subtraction	Credit
School supplies (pencils, paper, calculators)	Yes	Yes
Private school tuition	Yes	No
Educational computer hardware and software	Yes – up to \$200 (can be claimed with the credit for expenses over \$200)	Yes – up to \$200
Extracurricular academic or fine arts classes (dance, music lessons, art, science)	Yes	Yes
Tutoring for subjects needed for K-12 classes taught by qualified instructor	Yes	Yes
Academic summer camps (language camp, sciences camp, dance camp)	Yes – limited to the portion of tuition used for instruction (no room and board)	Yes – limited to the portion of tuition used for instruction (no room and board)
Rent or purchase of musical instruments to be used during the school day	Yes	Yes
Educational field trips taken during the school day	Yes	Yes



Common Expenses That Do Not Qualify

- School supplies not used in education (backpacks, tissues, locker organizers)
- Clothing, including school uniforms (except required gym clothes)
- Sports
- School lunches (even on a field trip)
- Tutoring for college preparation tests (ACT, SAT)
- Family trip to museum or zoo

