

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.



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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

