

Minnesota K-12 Educational Expenses

Save a detailed record of your payments — including canceled checks, invoices, and itemized receipts — for all qualified expenses. MN Dept of Revenue may ask you to show these records if they have questions

Examples of expenses that may qualify for the education credit or subtraction			
Child Name & Grade at Dec 31 of tax year			
Type of school attended (Public, Private, Home School)			
Private school tuition (subtraction only)	\$	\$	\$
Tuition for college courses used to satisfy high school graduation (subtraction only)			
Fees for after-school enrichment programs such as science exploration and study habits courses* <i>Provider Name:</i>			
Tuition for summer camps that are primarily academic in focus, such as language or fine arts camps* <i>Provider Name:</i>			
Tutoring (by qualified instructor)* <i>Provider Name:</i>			
Music lessons* <i>Provider Name:</i>			
Instructor fees for a drivers education course if the school offers a class as part of the curriculum <i>Provider Name:</i>			
Nonreligious academic books and materials purchased for use during the regular public, private, or home school day			
Purchase or rental of musical instruments used for regular school music classes			
Fees paid to others for transportation to and from school, or for field trips (not by you or members of your household, to daycare, or day camp) <i>Provider Name:</i>			
Home computer hardware and educational software You may use up to \$200 to qualify for the credit and another \$200 for the subtraction			
For a more complete list of qualifying expenses and expenses that are not allowed, go to www.revenue.state.mn.us and enter Education Expenses into the Search box			

*Study must be directed by a qualified instructor. To be a qualified instructor, the person must meet one of the following requirements:

- Be a Minnesota licensed teacher
- Be directly supervised by a Minnesota licensed teacher
- Have passed a teacher competency test
- Teach in an accredited private school
- Have at least a baccalaureate degree (the subject they teach need not have any relation to their academic training)
- Be a member of the Minnesota Music Teachers Association

Computer hardware and educational software: Personal computer hardware and educational software purchased during the year for use in your home qualifies, as long as it is not used in a trade or business. Examples of qualifying hardware can include a personal computer, printer, monitor, CD-ROM drive, modem, additional hard drives, memory upgrades, or adaptive equipment for students with disabilities. Software must have a clear educational purpose—computer games without educational value do not qualify. Note: Monthly charges to a service provider for internet access do not qualify.