

K-12 Educational Expenses – from MN Dept of Revenue Instructions for M1

Expenses that qualify	Credit	Subtraction
Private school tuition		X
Tuition for college courses used to satisfy high school graduation requirements		X
Fees for after-school enrichment programs, such as science exploration and study habits courses (by qualified instructor*)	X	X
Tuition for summer camps primarily academic in focus, such as language or fine arts camps	X	X
Instructor fees for driver's education course if the school offers a class as part of the curriculum	X	X
Tutoring*	X	X
Music lessons*	X	X
Purchases of required educational material (textbooks, paper, pencils, notebooks, rulers, etc.) for use during the regular public, private, or home school day	X	X
Purchase or rental of musical instruments used during the regular school day	X	X
Fees paid to others for transportation to and from school or field trips during the regular school day, if the school is in Minnesota, Iowa, North Dakota, South Dakota, or Wisconsin	X	X
Home computer hardware and educational software You may use up to \$200 to qualify for the credit and another \$200 for the subtraction	X	X
<p>*A qualified instructor is a person who is not the child's sibling, parent, or grandparent, and meets one of these requirements:</p> <ul style="list-style-type: none"> • Is a Minnesota licensed teacher or is directly supervised by a Minnesota-licensed teacher • Teaches in an accredited private school • Has a baccalaureate (B.A.) degree • Is 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 the home qualifies, as long as it is not used in a trade or business. Ex: personal computer, printer, monitor, 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 for internet access do not qualify.

See also the [Minnesota K-12 Educational Expenses worksheet](#) for use at your tax preparation site.

Expenses That Do Not Qualify for Either the K-12 Education Credit or Subtraction:

- Costs to drive your child to and from school, tutoring, enrichment programs, or camps not part of the regular school day
- Travel expenses, lodging, and meals for overnight class trips
- Fees for materials and textbooks purchased for use in religious teachings
- Sport camps or lessons
- Books and materials used for tutoring, enrichment programs, academic camps, or after-school activities
- Tuition and expenses for preschool or post-high school classes
- Costs of school lunches
- Costs of uniforms used for school, band, or sports
- Monthly internet fees
- Noneducational software

K-12 Education Credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2023 for a qualifying child in grades kindergarten through 12 (K-12). To qualify, your adjusted gross income must be under the limit based on your number of qualifying children in grades K-12. A qualifying child is the same as for the federal Earned Income Credit.

Total qualifying children	Your adjusted gross income limit is:
1 or 2	\$76,000
3	\$79,000
4	\$82,000
5	\$85,000
6 or more	\$88,000 plus \$3,000 for each additional qualifying child

Refer to the *MN Modified Volunteer Training Manual* for more qualification information

The **K-12 Credit** is limited to \$2000 in qualifying expenses per qualifying child. This is in aggregate for the family, not limited to each child individually and includes the max \$200 computer expenses allowed per family. A family with 2 qualifying children could receive a maximum **refundable** credit of 75% of \$4000 which equals \$3000 credit.

The **K-12 Subtraction** does not have AGI limits. It has limits for the grade level each child was in at the end of the calendar year: The subtraction only reduces taxable income. It is not refundable.

Grade K-6 \$1625

Grade 7-12 \$2500 (This includes grade 12 expenses for those who graduate before the end of the calendar year)

Plus \$200 computer expenses per family