



2017 Schedule M1CMD, Credit for Attaining Master's Degree in Teacher's Licensure Field

You may qualify for this credit if all of the following are true:

- You began a master of arts or science degree program after June 30, 2017
- You held a teaching license from the Minnesota Department of Education when you began and completed the program
- You completed the program in 2017
- Your master's degree program did not include pedagogy or a pedagogy component

See the instructions for additional qualifications.

Your First Name and Initial	Last Name	Social Security Number
-----------------------------	-----------	------------------------

Minnesota Board of Teaching Licensure Information

Function Description	Student Grade Level	License Number
----------------------	---------------------	----------------

Master's Degree Program Information

Accredited College/University	Degree Program	Program Start Date	Date of Graduation
-------------------------------	----------------	--------------------	--------------------

Round amounts to the nearest whole dollar.

All Applicants

- | | | | |
|--|---|---|--|
| 1 Total amount paid in tuition and required fees, books, and instructional materials | 1 | ■ | |
| 2 Total amount of scholarships received in all years for the program | 2 | ■ | |
| 3 Total employer reimbursement received in all years for the program | 3 | ■ | |
| 4 Add lines 2 and 3. | 4 | | |
| 5 Subtract line 4 from line 1. If zero or less, stop here. You do not qualify. | 5 | | |
| 6 Enter the lesser of line 5 or \$2,500 | 6 | | |

Full-Year Residents: Also enter this amount on line 8 of Schedule M1C.

Part-Year Residents and Nonresidents

- | | | | |
|---|---|--|--|
| 7 Enter the percentage from line 25 of Schedule M1NR | 7 | | |
| 8 Multiply line 6 by line 7. Enter the result here and on line 8 of Schedule M1C. | 8 | | |

Include this schedule with your Form M1.



2017 Schedule M1CMD Instructions

Am I eligible?

If you are a licensed Minnesota teacher that completed a master of arts or science degree program during 2017, you may be eligible for a nonrefundable credit up to \$2,500. You qualify for the credit if all of the following are true:

- You began a master's degree program after June 30, 2017
- You completed the master's degree program in 2017 in a core content area directly related to your licensure field
- Your master's degree program did not include pedagogy or a pedagogy component
- You held a Minnesota teaching license when you began and when you completed the master's degree program
- You paid for tuition or required fees, books, or instructional materials for your master's degree program

If you are a part-year or nonresident, you may be eligible for this credit based on the percentage of your income that is taxable to Minnesota.

Do I need proof?

Yes. Save detailed records of payments (such as student account statements) for tuition and required fees, books, and instructional materials. We may ask you to show these records if we have questions.

Who is a qualifying teacher?

Any person with a teaching license issued by the Minnesota Board of Teaching. To qualify, you must have a teaching license when you begin **and** complete the master's degree program.

What expenses qualify?

Qualifying expenses include all tuition and required fees, books, and instructional materials purchased for your master's degree program. You can include expenses for which you receive a scholarship or employer reimbursement. However, the scholarship and amount of reimbursement must be included on lines 2 and 3.

Can I qualify for this credit more than once?

You may only claim this credit once for each master's degree program completed in a core content area.

What is a core content area?

Core content areas include reading, English or language arts, mathematics, science, foreign languages, civics and government, economics, arts, history, and geography.

Line Instructions

Round amounts to the nearest whole dollar.

Line 1

Enter the total amount you paid for tuition and required fees, books, and instructional materials for your master's degree program. This includes amounts paid in prior years.

Line 2

Enter the amounts you received in scholarships for your master's degree program. This includes amounts received in prior years.

Line 3

Enter the amounts you received in employer reimbursements for your master's degree program. This includes amounts received in prior years.

Line 6

The maximum credit amount is \$2,500 for each degree.

Questions? Need forms?

Forms and information are available on our website at www.revenue.state.mn.us.

If you have questions:

- Visit our website at www.revenue.state.mn.us
- Send us an email at individual.incometax@state.mn.us
- Call us at 651-296-3781 or 1-800-652-9094