Temporary Reading Credit

Minnesota Department of Revenue
March 1, 2016
Minnesota Statutes, section 3.197, requires any report to the Legislature to include the cost of preparing the report, including any costs incurred by another agency or another level of government.

This report cost $10,000.
March 1, 2016

To Members of the Legislature of the State of Minnesota:

I am pleased to present this Temporary Reading Credit Report undertaken by the Minnesota Department of Revenue as required by Minnesota Laws 2014, Chapter 308, article 4, section 22, subdivision 5.

Sincerely,

Cynthia Bauerly
Commissioner
Executive Summary
A law passed during the 2014 legislative session created a Temporary Reading Credit and required the Minnesota Department of Revenue to submit a report that:

- summarizes the number of taxpayers who claimed the credit
- shows the average dollar amount of each eligible credit claimed
- provides recommendations for ensuring compliance and improving ease of administration

Results
- As of December 29, 2015, a total of 1,037 Temporary Reading Credits were claimed.
- 75 claims for the credit (7%) were validated, totaling $86,973. Most claims could not be validated because they did not meet the credit’s complex eligibility criteria required by statute.
- The average amount for an eligible claim was $1,160.

Recommendations
In administering the Temporary Reading Credit, the department identified several areas in need of potential improvement or modification. Some of the issues identified include:

- Taxpayer eligibility:
  - The language of the law did not align with how parents speak about the different aspects of special education.
  - Although the credit was available to qualifying children in grades K-12, schools do not usually evaluate children before the third grade, causing confusion about eligibility for earlier years.
  - Criteria for the Temporary Reading Credit overlapped with the K-12 Education Credit and Subtraction causing confusion about which expenses should be claimed for each program.

- Administrative issues:
  - The credit was available on a per return basis rather than a per child basis.
  - Taxpayers were reluctant to provide information about their child’s educational needs to the Department of Revenue, or they inadvertently provided documentation protected under the Health Insurance Portability and Accountability Act (HIPAA).
  - The department’s efforts to administer the credit were hindered by its lack of specialized expertise around special education and reading remediation needs.

As a result of this experience with the program, the department recommends:

- If a tax credit program is continued, modifications to the law would be beneficial to reduce confusion and ease administration including:
  - using the language commonly used within the special education and reading remediation communities
  - clarifying eligibility requirements
History of the Temporary Reading Credit

In 2014, the Legislature passed a Temporary Reading Credit, effective for the 2014 tax year. The credit was intended to offset some of the costs taxpayers incur when their dependents need additional assistance due to difficulties with reading.

The credit was available to taxpayers who had a qualified dependent that met both of the following:

- evaluated for, and found not to meet criteria of an Individualized Education Plan (IEP) under the Specific Learning Disability (SLD) category
- had a reading deficiency preventing them from meeting age or grade expected reading standards

The credit was available for qualifying expenses including:

- treatment to improve basic reading skills, comprehension, and fluency
- tutoring to help children meet grade-level expectations in subjects such as math, language arts, science, and social studies

The credit was not available to cover expenses related to diagnosing a learning disability or reading disorder.

The credit was refundable and equal to the lesser of $2,000 or 75% of the expenses paid for qualifying instruction or treatment for the taxpayer’s qualifying children. There was no income limit on the credit, and the credit was allowed on a per return basis.

The department worked closely with the Minnesota Department of Education to design the credit and to develop educational and outreach materials to promote the availability of the credit to the public and tax practitioners.
Outreach
To educate and spread awareness, the department presented information about the Temporary Reading Credit at many outreach and education events. The events included some of our partnering organizations, including the American Association of Retired Persons (AARP), the Minnesota Association of Public Accountants (MAPA), and the Volunteer Income Tax Assistance (VITA) program.

The outreach events included:

- Tax Practitioner Liaison Meeting – June 18, 2014
- AARP District Coordinator Meeting – September 26, 2014
- National Association of Tax Professionals (NATP) Regional Conferences – September 29 and October 24, 2014
- Income Tax Short Courses – October 2014-January 2015 (11 presentations)
- AARP Instructor Workshops – November 13, 17, 25, and December 3, 2014
- MAPA Conference – December 1, 2014
- Twin Cities Tax Professional Discussion Group – December 3, 2014
- Volunteer Preparer Training in Fargo, ND – December 10, 2014
- H&R Block District Meeting – December 13, 2014
- AARP Volunteer Trainings – December 2014-January 2015 (22 presentations)
- VITA Trainings – January 2015 (3 presentations)

In addition to presentations, the department also published written informational and instructional material on the Temporary Reading Credit, including:

- MAPA Newsletter for Tax Professionals – October 2014
- Conference Call for Tax Professionals – September 11, 2014
- Temporary Reading Credit Fact Sheet
- Web pages
- 2014 Form M1 Instruction Booklet
- 2014 University of Minnesota Short Course Income Tax Manual (for Tax Professionals)

The department also created an M1READ Intake Sheet for Volunteers to properly screen taxpayers who may qualify for the credit at VITA and AARP sites.
Administering the Temporary Reading Credit

Research
The department worked with the Minnesota Department of Education to better understand the educational requirements of this credit and to gain better working knowledge of special education and learning disabilities. Revenue used this feedback to develop the tax form, instructions, fact sheet, and website content.

Revenue then met with members of the House and Senate to explain how the credit would work, review the steps that had been taken to carefully administer the credit, and discuss the department’s outreach efforts to publicize the credit.

Implementing the credit
To implement the credit the department:

- Met with specialists from the Minnesota Department of Education to learn about special education, learning disabilities, and the various programs available to children.
- Worked with the Minnesota Department of Education to design a tax form that legally fulfilled the statutory requirements of the credit.
- Placed the line for the Temporary Reading Credit on the first page of the income tax form in an attempt to highlight the credit for taxpayers who file paper returns.
- Programmed Revenue systems with a new form, new work queues, and verification procedures.
- Trained employees on:
  - tax perspective of education laws so they could request the correct verifications, speak with parents, and evaluate the documentation taxpayers supplied
  - new processes and procedures for verifying documentation that qualified for the credit
  - the complex criteria to meet requirements of the credit
- Requested only necessary information to document the dependent qualified for the credit and had qualifying expenses.
- Improved the instructions and fact sheets to clarify who and what costs qualified for the credit.
Credits Claimed
All claims for new, refundable credits are closely reviewed and monitored by the department. The department was able to identify and verify every credit because of the small anticipated population who qualified for this credit.

- As of December 29, 2015, a total of 1,037 Temporary Reading Credits were claimed.
- 75 claims for the credit were validated, totaling $86,973.
- The average amount for an eligible claim was $1,160.

Only 7% of the claims made were validated. Most claims could not be validated because they did not meet the credit’s complex eligibility criteria required by statute. Some examples include:

- The child was evaluated by an outside source, but not by the school district.
- The child was evaluated for special education, but not for a specific learning disability.
- The school district did not evaluate the child for special education, or provided an intervention plan instead of an evaluation.
- The school district evaluation found the child did not have a reading deficiency.
- The school district evaluation found the child had a specific learning disability and/or qualified for an IEP. Children with an IEP do not qualify for the credit under the statute.
- The child’s evaluation was not completed by the deadline of December 31, 2014.
Lessons Learned and Observations
In administering the credit, the department gathered lessons learned and observations that impacted the effectiveness of the credit.

Taxpayer eligibility
The credit did not allow taxpayers to recoup costs associated with diagnosing a learning disability.

The tax credit was available to qualifying children in grades K-12. However, schools generally do not evaluate children before third grade. Additionally, children must be two standard deviations between ability (as tested by an IQ test) and performance (as tested by an achievement test) to qualify for SLDs.

Taxpayer filing issues
The credit was available on a per return basis rather than a per child basis. This meant homes with two or more children who qualified for the credit received less money per child than homes with only one qualifying child.

In filing for the credit, taxpayers had issues with:

- filing Schedule M1READ with the state tax return (Form M1)
- entering an amount on the M1READ line on Form M1 when they meant to claim a different refundable credit
- understanding the instructions for Schedule M1READ

Unlike most refundable credits, including the K-12 education expense credit, there was no income limit on the reading credit. This difference added complexity for taxpayers about which credits and subtractions they qualified for.

Department of Revenue processes

- The language of the statute did not align with how parents speak about the different aspects of special education, which made department’s verification work with parents more difficult.
- The review process delayed refunds, especially when requesting additional information for the Schedule M1READ.
- Many of the expenses claimed could qualify for more than one credit or subtraction, complicating the calculation of eligible expenses.

Other
- Software vendors had a difficult time wording their questions so taxpayers could understand the requirements of the credit.
Required information

- There was a significant amount of information required to qualify for the credit. A number of taxpayers did not feel the amount of the credit warranted the work to gather all of the required documentation.

- Some taxpayers refused to submit required information because they did not want the department to have private information about their child.

- Some of the documentation submitted to validate claims was protected under HIPAA.
Recommendations

If this program is implemented in the future, the department recommends the Legislature consider the following modifications:

- If a tax credit program is continued, modifications to the law would be beneficial to reduce confusion and ease administration including:
  - using the language commonly used within the special education and reading remediation communities
  - clarifying eligibility requirements
## Appendix A: Schedule M1READ

### Schedule M1READ, Reading Credit 2014

**You must have proof of your qualifying expenses: keep with your tax records.**

<table>
<thead>
<tr>
<th>Your First Name and Initial</th>
<th>Last Name</th>
<th>Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Qualifying Child(ren) Information—See instructions.

- **A** Number of children who were believed to have a specific learning disability and were evaluated for special education.
  
- **B** How many of the children in step A did not qualify for an Individualized Education Program (IEP)?
  
- **C** Of the number of children in step B, how many were determined to have a reading deficiency that impaired their ability to meet expected age or grade level reading standards?

Enter the requested information for each child included in step C. If you have more than 3 children, complete and attach an additional Schedule M1READ.

<table>
<thead>
<tr>
<th>#</th>
<th>1st Child</th>
<th>2nd Child</th>
<th>3rd Child</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of child evaluated for a specific learning disability</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child’s Social Security Number</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>K-12 Grade(s) in Which Expenses Incurred</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School District that performed the evaluation (enter ISO number from instructions)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date of evaluation report</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Qualifying Education Expenses—See instructions.

1. Fees for individual instruction by a qualified instructor (such as tutoring for reading). See instructions if you filed Schedule M1ED.

2. Fees for the child’s treatment of any reading disorder, disability or difficulty that impairs your child from reading at expected age or grade level.


3. Add lines 1 and 2.

4. Add line 3 for all columns. If you filed more than one Schedule M1READ, enter the total of line 3 for all M1READ Schedules.

5. Total reimbursements you received from insurance or a pre-tax health savings account that covered expenses included on line 4.

6. Subtract line 6 from line 4.

7. Multiply line 6 by 76% (.76). Do not enter more than $2,000. Full-year residents: Enter the amount here and on line 27 of Form M1.

8. Party-year residents and nonresidents: Multiply the amount on line 7 by line 26 of Schedule M1NR. Enter the result here and on line 27 of Form M1. However, if your Minnesota gross income is less than $10,160, see instructions; enter the result from step 5 of the worksheet here _______ and step 6 on line 8. 

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2014 Schedule M1READ Instructions

In 2014, the Minnesota legislature passed a law allowing this credit for tax year 2014 only.

Who is Eligible?
You may be eligible for a refundable credit for non-reimbursed expenses paid to assist your qualifying child with meeting state-required academic standards. To be eligible for this credit, you must meet the following criteria:

- Your child has been evaluated for an Individualized Education Program (IEP) and does not qualify;
- Your qualifying child does not meet standards for reading competency;
- You paid a qualifying instructor to tutor your child in order to meet state academic standards in certain areas of study; and
- The expenses paid to the instructor meet the criteria identified below.

What is a Qualifying Child?
For purposes of this credit, a qualifying child:

- Is your child, grandchild, great-grandchild, brother, sister, niece or nephew;
- Is enrolled in a grade K-12;
- Lived with you for more than half the year in the United States;
- Is not claimed as a qualifying child by any other person;
- Was evaluated for, but found not to have, a specific learning disability; and
- Was found, as part of the school district's evaluation, to have a deficiency in basic reading skills, comprehension or fluency that impairs him or her to meet expected age or grade level standards.

What is a Qualifying Instructor?
A qualifying instructor is a person who is not a parent, grandparent, or sibling of the qualifying child and:

- Has a valid teaching license in the field and grade level taught (or is supervised by someone in this category);
- Has successfully completed a teacher competency evaluation;
- Teaches at an accredited private school; or
- Has a bachelor's degree

What Expenses Qualify?
A qualifying expense is an expense that:

- You paid for qualified instruction, tutoring or treatment and can document;
- You did not receive reimbursement from insurance or a pre-tax medical account for; and
- Was not used to claim the K-12 education credit on Schedule M1ED or the K-12 education subtraction on Schedule MIM, line 17

You Must Have Proof
Save records (such as itemized invoices and canceled checks) of all your expenses. You may be asked to show such records if there is any question concerning your reading credit.

Penalty for Fraudulently Claiming a Credit
If you file a return that fraudulently claims a credit, you will be assessed a penalty equal to 50 percent of the fraudulently claimed credit.

Line Instructions
Round amounts to the nearest whole dollar.

Line 1
You cannot use the same expenses to claim the K-12 education credit and reading credit. If you claimed the K-12 education credit use the worksheet below to determine the instruction and tutoring fees you may use for the reading credit.

What type of Tutoring Qualifies?
Tutoring by a qualified instructor to help the qualifying child meet state academic standards in school subjects such as Language Arts, Math, Science, Social Studies, History, Geography, Economics and Government.

Worksheet for Line 1

<table>
<thead>
<tr>
<th>Step</th>
<th>Instruction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter the amount from Schedule M1ED, line 15</td>
</tr>
<tr>
<td>2</td>
<td>Enter the amount from Schedule M1ED, line 18</td>
</tr>
<tr>
<td>3</td>
<td>Multiply step 2 by 1.333</td>
</tr>
<tr>
<td>4</td>
<td>Subtract step 3 from step 1</td>
</tr>
<tr>
<td>5</td>
<td>Enter the amount from Schedule M1ED, line 8 for your qualifying children for the Reading Credit</td>
</tr>
<tr>
<td>6</td>
<td>Enter the smaller of step 4 or step 5 here and on line 1</td>
</tr>
</tbody>
</table>

Worksheet for Line 8

<table>
<thead>
<tr>
<th>Step</th>
<th>Instruction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Line 11, column B, of Schedule M1NR</td>
</tr>
<tr>
<td>2</td>
<td>Line 22, column B, of Schedule M1NR</td>
</tr>
<tr>
<td>3</td>
<td>Subtract step 2 from step 1 (if zero or less, step 1 is not applicable)</td>
</tr>
<tr>
<td>4</td>
<td>Line 24 of Schedule M1NR</td>
</tr>
<tr>
<td>5</td>
<td>Divide step 3 by step 4 (carry to five decimal places). If step 3 is more than step 4, enter 1.0. Enter result on the space provided on line 8 of Schedule M1READ.</td>
</tr>
<tr>
<td>6</td>
<td>Multiply step 5 by line 7 of Schedule M1READ</td>
</tr>
</tbody>
</table>
2014 Minnesota School Districts

1 - Minneapolis
2 - St. Paul
3 - Rochester
4 - Duluth
5 - Grand Forks
6 - Moorhead
7 - Alexandria
8 - Bemidji
9 - Cloquet
10 - Mankato
11 - St. Cloud
12 - Apple Valley
13 - Forest Lake
14 - Lakeville
15 - Roseville
16 - Eagan
17 - Woodbury
18 -收缩

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Appendix B: Fact Sheet

Reading Credit

Note: This credit was available for tax year 2014 only.

If your child has a deficiency in reading, you may qualify for a refundable credit for expenses you paid in 2014 for tutoring, instruction, or treatment to help your child meet state-required academic standards. This credit is separate from the K-12 education credit and K-12 education subtraction.

How do I qualify?
You can claim this credit if:

- You have a qualifying child (see below);
- The child was evaluated by a school district for an Individualized Education Program (IEP) from Jan. 1, 2011 - Dec. 31, 2014;
- The school district’s evaluation found that the child has a reading deficiency but does not qualify for the IEP; and
- You paid expenses for qualifying treatment for the reading deficiency (see below) or for tutoring or instruction by a qualifying instructor (see below) for which you did not receive reimbursement from a pre-tax account, insurance or other reimbursement plan.

Note: If your child was evaluated for an IEP and was eligible for the program, you do not qualify for this credit. However, you may qualify for the K-12 education credit or subtraction. See Fact Sheet 8, K-12 Education Subtraction and Credit.

What is a qualifying child?
For purposes of this credit, a qualifying child:

- Is your child, grandchild, great-grandchild, brother, sister, niece, or nephew;
- Is enrolled in a grade K-12;
- Lived with you for more than half the year in the United States;
- Is not claimed as a qualifying child by any other person;
- Was evaluated for, but found not to have, a specific learning disability; and
- Was found, as part of the school district’s evaluation, to have a deficiency in basic reading skills, comprehension or fluency that impairs him or her to meet expected age or grade level standards.

What is qualifying treatment?
Qualifying treatment must:

- Be intended to improve basic reading skills, reading comprehension, and reading fluency;
- Use recognized diagnostic assessments to determine what intervention would be most appropriate; and
- Use a research-based method to teach language decoding skills in a systematic manner.

You must be able to verify that the treatment meets these criteria.

Who is a qualifying instructor?
A qualifying instructor is a person who is not the parent, grandparent, or sibling of the qualifying child, and:

- Has a valid teaching license in the field and grade level taught (or is supervised by someone with a valid teaching license);
- Has completed a competency evaluation;
- Teaches at an accredited school; or
- Has a bachelor’s degree.

Limitations
The credit is limited to 75% of unreimbursed expenses or $2,000 (whichever is less), even if you have qualifying expenses for more than one child. You may use expenses not used for this credit to qualify for the K-12 education credit or subtraction. You cannot use the same expenses to qualify for the reading credit and the K-12 education credit or subtraction. There is no income limit for this credit.

Frequently Asked Questions
Can I claim the Reading Credit and the K-12 Education Credit and Subtraction?
You can claim the Reading Credit, K-12 Education Credit and/or the Education Subtraction if you have qualifying expenses and you meet the other guidelines. You cannot use the same expenses to qualify for more than one benefit.

If you qualify for the Reading Credit and the K-12 Education Credit, complete the Education Credit Schedule (M1ED) before you complete the Reading Credit Schedule (M1READ).

Claiming a credit instead of a subtraction usually results in a greater benefit.

Do I have to meet all of the criteria outlined above?
Yes. This credit is only available for a child who was evaluated for an IEP within the last three years and did not qualify for an IEP. The child, instructor, and type of instruction or treatment must meet the criteria listed in this fact sheet.

Continued
How does a child get an IEP?
Typically, the school will recommend an IEP evaluation when they identify that a child may need more instruction than currently available to the child. A parent can also request an evaluation.

What is an RTI?
"RTI" is Response to Intervention. This is not the same as an IEP. These are services that a school offers before doing an evaluation for an IEP. Please check with your school district for more information.

How do I know if my child's tutor is a qualifying instructor?
Ask your child's tutor. You are responsible for verifying that the tutor meets one of the criteria outlined under the qualified instructor section.

What documents do I need to keep?
Keep any documents that show that your child was evaluated for, but did not qualify for, an IEP from Jan. 1, 2011-Dec. 31, 2014. The evaluation must identify that your child has a reading deficiency.

Also keep any documents that show how much you paid for qualifying treatment or tutoring of your qualifying child.

Can I claim this credit if I requested an evaluation for my child in 2014, but the evaluation was not complete until 2015?
No. The evaluation must have been completed by Dec. 31, 2014.

Can I claim this credit for expenses that I paid if the school did not do an evaluation?
No. Your child must have been evaluated by the school district. You must have proof of the evaluation and that the child did not qualify for an IEP.

What are the income limits for this credit?
There are no income limits for this credit.

How do I know if a program uses language decoding skills, recognized diagnostic assessments, or employs a research-based method?
Verify with your program provider that the treatment your child is receiving meets this standard.

When does this credit apply?
A child must have an evaluation completed from Jan. 1, 2011-Dec. 31, 2014. All expenses used to claim this credit must be paid in 2014.

How long can it take to get an evaluation for an IEP?
It typically takes at least 30 school days to complete an evaluation. Please check with your school district for more information.

Can an independent evaluation be used to qualify for this credit?
You can obtain an independent evaluation and present it to the school, but the school does not have to accept it. An independent will only qualify for this credit if your school accepts it.

Information and Assistance
Additional forms and information, including fact sheets and frequently asked questions, are available on our website at www.revenue.state.mn.us.

If you have questions or need help, contact us:
- By email: individual.incometax@state.mn.us
- By phone: 651-296-5781 or 1-800-652-9094

We will provide information in other formats upon request to persons with disabilities.
Appendix C: Reading Credit Website Entry

Reading Credit

The Reading Credit is a new credit available for tax year 2014 only. This credit does not have an income limit.

The credit is equal to the lesser of $2,000 or 75% of expenses paid for the qualifying instruction or qualifying treatment of a taxpayer’s qualifying child or children. The maximum credit is $2,000 total, regardless of how many qualifying children the taxpayer has.

Qualifying Child

For this credit, a “qualifying child” is one who meets the requirements for the K-12 Education Credit and who:

- was believed to have a specific learning disability and evaluated for special education
- did not qualify for an individualized education program (IEP)
- was found, as part of the evaluation, to have a reading deficiency that kept them from meeting the reading standards for their age or grade level

Qualifying Tutoring and Instruction

To qualify for this credit, the tutoring or instruction must be provided by a qualified instructor and be intended to help the qualifying child meet state academic standards in school subjects such as language arts, math, science, and social studies.

Qualifying Instructor

For this credit, a “qualifying instructor” is an individual who is not a parent, grandparent, or sibling of the qualifying child and who is one of the following:

- has a valid teaching license or is supervised by someone who does
- has completed a teacher competency evaluation
- teaches at an accredited private school
- has a bachelor’s degree
Qualifying Treatment

To qualify for this credit, the treatment must be intended to improve the child’s basic reading skills, reading comprehension, and reading fluency. The treatment must also use:

- recognized diagnostic assessments to determine what intervention is most appropriate for the child
- a research-based method to teach language decoding skills in a systematic manner

Taxpayers who are unsure if their child’s treatment qualifies should contact the instructor or treatment provider.

How do I claim the credit?

To claim the reading credit, you must file Schedule M1READ.

If you also qualify for the Minnesota K-12 Education Credit and/or Subtraction, you may not claim the same expenses for more than one benefit.

If you qualify for the Reading Credit and K-12 Education Credit, complete the Education Credit Schedule (M1ED) before you complete the Reading Credit Schedule (M1READ).

Claiming a credit instead of a subtraction usually results in a greater benefit.
Appendix D: M1Read Intake Sheet for Volunteers

M1READ Intake Sheet

You must exercise due diligence when preparing Schedule M1READ; like you would for any credit or deduction you list on a client's income tax return. This includes asking appropriate questions to ensure the child is a qualifying child and that the expenses are qualifying expenses.

**Qualifying Child Questions:**

What is the child's relationship to you?  
Where did the child live during 2014?  
Was the child enrolled in school?  
Has the child been evaluated for an individualized education plan (IEP)?  
Who conducted the evaluation?  
Did the child qualify for an IEP?  
Do you have documentation to support the answers you've provided? (Or could you obtain documentation if requested?)

**Qualifying Expense Questions:**

What academic subject did the tutoring cover?  
Who provided the tutoring?  
To whom was the tutoring provided?  
Do you have documentation of the expenses?  
What kind of treatment was provided?  
Did the treatment use a recognized diagnostic assessment to determine what intervention was most appropriate for your child and use a research based method to teach language decoding skills in a systematic manner?  
Do you have documentation to support the answers you’ve provided? (Or could you obtain documentation if requested?)

You can find a brief summary of the credit on the department's website (www.revenue.state.mn.us). From the home page, enter “reading credit” into the search bar.

You may also provide Income tax Fact Sheet 23 to your clients.
Appendix E: Statute

Laws of Minnesota 2014 Regular Session, Chapter 308, Article 4.
Section 22. TEMPORARY READING CREDIT
Subd. 5. Report. By March 1, 2016, the commissioner of revenue, in compliance with Minnesota Statutes, sections 3.195 and 3.197, must provide a report to the chairs and ranking minority members of the committees of the house of representatives and senate with jurisdiction over taxes and education on:
   (1) the number of taxpayers claiming the credit under this section and the average amount of credits claimed; and
   (2) the administration of the credit, including recommendations for ensuring compliance.