



# 2019 Schedule M1ED, K-12 Education Credit

You must have receipts as proof of your education expenses. Keep these receipts with your tax records.

Your First Name and Initial                      Last Name                      Social Security Number                      Total Number of Qualifying Children

(also enter in the box on line 3a of Schedule M1REF)

- 1 Federal adjusted gross income (from line 1 of Form M1; if a negative number, enter in parentheses) . . . . . **1** \_\_\_\_\_
- 2 Social Security and Railroad Retirement Board benefits received and not included in line 1 . . . . . **2** \_\_\_\_\_
- 3 Deduction for payments made to an IRA, SEP, or SIMPLE plan (add lines 15 and 19 of federal Schedule 1) . . . . . **3** \_\_\_\_\_
- 4 Total payments from programs including MFIP (Minnesota Family Investment Program), MSA (Minnesota Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance), and Housing Support (formerly GRH) . . . . . **4** \_\_\_\_\_
- 5 Additional nontaxable income such as contributions to a 401(k) or deferred compensation plan, workers' compensation, and grants and scholarships (see instructions for more examples) . . . . . **5** \_\_\_\_\_  
List types and amounts: \_\_\_\_\_
- 6 Household income. Add lines 1 through 5 (if zero or less, enter 0) . . . . . **6** \_\_\_\_\_

**if you have one or two qualifying children and line 6 is \$37,500 or more, STOP HERE. You do not qualify.**  
**if you have more than two qualifying children, see instructions for line 6.**

**Qualifying Education Expenses**—In columns A–C, list expenses paid in 2019 for each qualifying child separately. If you have expenses for more than three children, include a separate sheet that shows lines 7–12 for each additional child. See Form M1 instructions for a list of qualifying expenses.

	Child A	Child B	Child C
<b>Qualifying Child's Name</b>			
<b>Child's Social Security Number</b>			
<b>K-12 Grade for Which Expenses Incurred</b>			
<b>Date of Birth</b>			
<b>Type of School Attended</b> (Public, Private, Home School)			
<b>7 Fees for enrichment or academic classes taken outside the regular school day or school year. Do not include private school tuition</b> . . . . . <b>7</b>			
Organization and type of class: _____			
<b>8 Fees for individual instruction by a qualified instructor taught outside the regular school day or year, such as tutoring or music lessons</b> . . . . . <b>8</b>			
Name of instructor or organization and the type of class: _____			
<b>9 Purchases of required school materials: textbooks, paper, pencils, notebooks, etc. You must have itemized cash register receipts</b> . . . . . <b>9</b>			
<b>10 Purchases or rentals of musical instruments used during the regular school day.</b> . . . . . <b>10</b>			
Type and cost of each: _____			
<b>11 Transportation costs paid to others for the regular school day</b> . . . . . <b>11</b>			
Transportation provider: _____			
<b>12 Add lines 7 through 11 for each column</b> . . . . . <b>12</b>			

- 13 Add line 12 for all columns** . . . . . **13** \_\_\_\_\_
- 14 Personal computer hardware and educational software expenses, not to exceed \$200. (Do not include monthly service fees for internet access)** . . . . . **14** \_\_\_\_\_
- 15 Add line 13 and line 14** . . . . . **15** \_\_\_\_\_
- 16 Multiply line 15 by 75% (.75)** . . . . . **16** \_\_\_\_\_
- 17 If your household income on line 6 is \$33,500 or less, multiply the number of qualifying children in grades K–12 by \$1,000. If it is more than \$33,500, complete the Worksheet for Line 17 in the instructions** . . . . . **17** \_\_\_\_\_
- 18 Amount from line 16 or line 17, whichever is less.**  
**Full-year residents:** Also enter this amount on line 3 of Schedule M1REF . . . . . **18** \_\_\_\_\_
- 19 Part-year residents and nonresidents:** Multiply line 18 by line 24 of Schedule M1NR. Enter the result here and on line 3 of Schedule M1REF. However, if your Minnesota gross income is less than \$12,200, complete worksheet in instructions; enter result from step 5 of worksheet here: \_\_\_\_\_ and enter step 6 on line 19 . . . . . **19** \_\_\_\_\_

**Enter qualifying children on line 3a of Schedule M1REF. Include this schedule with your Form M1. Save your receipts.**

# 2019 Schedule M1ED Instructions

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## Am I eligible?

You may be eligible for this credit if you paid education-related expenses for a qualifying child in grades Kindergarten through 12 (K-12).

### What is a qualifying child?

For this credit, a qualifying child must:

- Be your child, descendent, sibling, niece, or nephew.
- Be enrolled in a grade K-12.
- Have lived with you more than half the year.
- Not be claimed as a qualifying child by any other person.

### What are education-related expenses?

Education-related expenses include the purchase of required educational material for use during the regular school day, fees for after-school enrichment programs, and tutoring by a qualified instructor. See Income Tax Fact Sheet 8, *K-12 Education Subtraction and Credit*.

If you cannot use expenses for this credit, you may be able to use them for the K-12 Education Subtraction. For details, see the instructions for line 19 of Schedule M1M, *Income Additions and Subtractions*.

### Do I need proof?

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

### Is there a penalty for fraudulently claiming a refund?

Yes. 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

Enter your adjusted gross income from line 1 of Form M1. If the amount is less than zero, enter the negative number with parentheses.

If you did not file a 2019 federal return, complete a federal return and instructions to determine what your federal adjusted gross income would have been.

### Line 5

Enter the total nontaxable income you received in 2019 that is not included on lines 1 through 4. Enter the type(s) of income below line 5.

Common examples include:

- payments received under the state Medicaid Home & Community-Based Services Waiver (Medicaid Waiver)
- employer-paid education or adoption expenses
- workers compensation benefits
- your contributions to an employee elective deferral plan, such as a 401(k), 403(b), 457 deferred compensation, or SIMPLE/SEP plan
- contributions made to a dependent care account (as shown on your Form W-2) and medical expense account
- nontaxable employee transit and parking expenses
- veterans benefits
- nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- nontaxable pension and annuity payments, including disability payments (Do not include distributions from a Roth IRA or any pension or annuity that you funded exclusively, for which you could not claim a federal deduction for your contributions)
- federally nontaxed interest and mutual fund dividends
- income excluded by a tax treaty
- rent reduction received for being a caretaker
- military or clergy housing allowance
- nontaxable military earned income, such as combat pay
- strike benefits
- the gain on the sale of your home excluded from federal income
- debt forgiveness income not included in federal adjusted gross income

Also include on line 5 the following losses and deductions to the extent they reduced federal adjusted gross income:

- tuition and fees deduction
- educator expenses deduction
- health savings account, Archer MSA, and domestic production activities deductions

- capital loss carryforward
- net operating loss carryforward/carryback
- current year passive activity losses, including rental losses in excess of current year passive activity income
- prior year passive activity loss carryforward claimed in 2019 for federal purposes

**Do not include on line 5:**

- Minnesota property tax refunds
- child support payments
- a dependent’s income, including Social Security
- any state income tax refunds not included on line 1
- the dollar value of food, clothing, food stamps, and medical supplies received from government agencies
- payments from life insurance policies
- payments by someone else for your care by a nurse, nursing home or hospital
- fuel assistance payments
- IRA rollovers
- gifts and inheritances
- nontaxable Holocaust settlement payment

**Line 6**

The household income limit is based on the number of qualifying children you have in grades K–12.

If your total number of qualifying children in K-12 is:	your household income must be less than:
1 or 2	\$37,500
3	\$39,500
More than 3	\$39,500 plus \$2,000 for each additional child

If your household income is more than the limits shown, you do not qualify for the credit. However, you may qualify for the K-12 Education Subtraction. See the instructions for line 19 of Schedule M1M.

**Line 17**

If line 6 is more than \$33,500, complete the Worksheet for Line 17.

**Worksheet for Line 17 (If Line 6 is More Than \$33,500)**

1 Multiply the number of qualifying children in grades K–12 by \$1,000 .....	_____
2 Line 6 of Schedule M1ED .....	_____
3 Income limit .....	\$33,500
4 Subtract step 3 from step 2 .....	_____
5 Multiply step 4 by .25 if you have only one qualifying child, or .50 if two or more qualifying children .....	_____
6 Subtract step 5 from step 1. Enter the result here and on line 17 (If zero or less, <b>STOP HERE</b> . You do not qualify) .....	_____

**Line 19**

If your Minnesota gross income is below the filing requirement, you should have entered zero on line 22 of Schedule M1NR. To determine this credit, fully complete Schedule M1NR, *Nonresidents/Part-Year Residents* (do not skip lines 12-21) to determine what the amounts would have been, and then complete the Worksheet for Line 19.

**Worksheet for Line 19**

1 Line 11, column B, of Schedule M1NR .....	_____
2 Line 21, column B, of Schedule M1NR .....	_____
3 Subtract step 2 from step 1 (If zero or less, <b>STOP HERE</b> . You do not qualify) .....	_____
4 Line 23 of Schedule M1NR .....	_____
5 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 19 of Schedule M1ED .....	_____
6 Multiply step 5 by line 18 of Schedule M1ED. Enter the result here and on line 19 of Schedule M1ED and line 3 of Schedule M1REF .....	_____