



# 2022 Schedule M1CMD Instructions

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## Am I eligible?

If you are a licensed Minnesota teacher who completed a master of arts or science degree program in 2022, you may be eligible for a nonrefundable credit up to \$2,500.

You qualify for the credit if all of these are true:

- You began a master's degree program after June 30, 2017.
- You completed the master's degree program in 2022 in a core content area directly related to your licensure field.
- Your master's degree program did not include pedagogy or a pedagogy component. Pedagogy is the art, occupation, or practice of teaching.
- You held a Minnesota teaching license issued by the Minnesota Professional Educator Licensing and Standards Board (PELSB) when you began and 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 your percentage of income taxable to Minnesota.

## Do I need proof of my expenses?

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

## Who is a qualified teacher?

A qualified teacher is any person with a teaching license issued by the PELSB. To qualify, you must have a teaching license when you began **and** completed 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 scholarships or employer reimbursement, but you must include the scholarships and reimbursement 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 are 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. Include amounts you paid in prior years.

### Line 2

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

### Line 3

Enter the amounts you received in employer reimbursements for your master's degree program. Include amounts you 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](http://www.revenue.state.mn.us).

If you have questions:

- Visit our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us)
- Send us an email at [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)
- Call us at 651-296-3781 or 1-800-652-9094