



2023 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** Adjusted gross income (see instructions) **1** _____
 If you have one or two qualifying children and line 1 is \$76,000 or more, **STOP HERE**. You do not qualify.
 If you have more than two qualifying children, see instructions.

Qualifying Education Expenses—In columns A–C, list expenses paid in 2023 for each qualifying child separately. If you have expenses for more than three children, include a separate sheet that shows lines 2–7 for each additional child. See Form M1 instructions for a list of qualifying expenses.

	Child A	Child B	Child C
Qualifying Child's Name			
Child's Social Security Number			
K-12 Grade for Which Expenses Incurred			
Date of Birth			
Type of School (Public, Private, Home)			
2 Fees for enrichment or academic classes taken outside the regular school day or school year. Do not include private school tuition 2 Organization and type of class: _____			
3 Fees for individual instruction by a qualified instructor taught outside the regular school day or year, such as tutoring or music lessons 3 Name of instructor or organization and the type of class: _____			
4 Purchases of required school materials 4			
5 Purchases or rentals of musical instruments used during the regular school day 5 Type and cost of each: _____			
6 Transportation costs paid to others for the regular school day 6 Transportation provider: _____			
7 Add lines 2 through 6 for each column 7			

- 8** Add line 7 for all columns **8** _____
9 Personal computer hardware and educational software expenses, not to exceed \$200. (Do not include monthly service fees for internet access) **9** _____
10 Add line 8 and line 9 **10** _____
11 Multiply line 10 by 75% (.75) **11** _____
12 If your adjusted gross income on line 1 is **\$70,000 or less**, multiply the number of qualifying children in grades K–12 by \$1,500. If it is **more than \$70,000**, complete the Worksheet for Line 12 in the instructions **12** _____
13 Amount from line 11 or line 12, **whichever is less**.
Full-year residents: Also enter this amount on line 3 of Schedule M1REF **13** _____
14 Part-year residents and nonresidents: Multiply line 13 by line 30 of Schedule M1NR. Enter the result here and on line 3 of Schedule M1REF. However, if your Minnesota gross income is less than \$13,825, complete worksheet in instructions; enter result from step 5 of worksheet here: _____ and enter step 6 on line 14 **14** _____
Enter qualifying children on line 3a of Schedule M1REF. Include this schedule with your Form M1. Save your receipts.



2023 Schedule M1ED Instructions

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*. For more information about qualifying expenses go to www.revenue.state.mn.us and enter qualifying expenses into the Search box.

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 13 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 credit?

Yes. If you file a return that fraudulently claims a credit that results in a refund, you will be assessed a penalty equal to 50% of the portion of the refund attributable to fraud. If a fraudulently claimed credit reduced your tax liability, you may also be assessed a penalty equal to 50% of the unpaid tax.

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 in parentheses.

If you did not file a 2023 federal return, complete a federal return to determine what your federal adjusted gross income would have been.

If your total number of qualifying children in K-12 is	Your adjusted gross income must be less than
1 or 2	\$76,000
3	\$79,000
More than 3	\$79,000, plus \$3,000 for each additional child

If your adjusted gross income is more than the limits shown, you do not qualify for the credit. You may qualify for the K-12 Education Subtraction. See the instructions for line 13 of Schedule M1M.

Line 12

If line 1 is more than \$70,000, complete the Worksheet for Line 12.

Worksheet for Line 12 (If Line 1 is More Than \$70,000)

1	Multiply the number of qualifying children in grades K-12 by \$1,500	_____
2	Line 1 of Schedule M1ED	_____
3	Income limit	\$70,000
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 12 (If zero or less, STOP HERE . You do not qualify)	_____

Line 14

If your Minnesota gross income is below the filing requirement, you should have entered zero on line 28 of Schedule M1NR, *Nonresidents/Part-Year Residents*. To determine this credit, fully complete Schedule M1NR (do not skip lines 16-27) to determine what the amounts would have been. Then, complete the Worksheet for Line 14.

Worksheet for Line 14

1	Line 15, column B of Schedule M1NR	_____
2	Line 27, column B of Schedule M1NR	_____
3	Subtract step 2 from step 1 (If zero or less, STOP HERE . You do not qualify)	_____
4	Line 29 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 14 of Schedule M1ED	_____
6	Multiply step 5 by line 13 of Schedule M1ED. Enter the result here and on line 14 of Schedule M1ED and line 3 of Schedule M1REF	_____