



Save Receipts For Your Child's Education Expenses

If you're buying school supplies for your children in kindergarten through 12th grade, you may qualify for these tax relief programs:

- K-12 Education Subtraction
- K-12 Education Credit

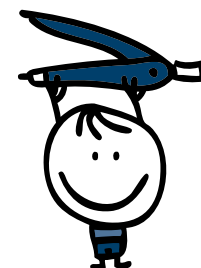
Save your receipts! Both programs can help lower your taxes and may provide a larger refund when filing your Minnesota income tax return.

Common Expenses That Qualify:

- School supplies (pencils, paper, calculators)
- Educational computer hardware and software
- Tutoring K-12 curriculum by a qualified instructor
- Rental or purchase of musical instruments used during school

Expenses That Do Not Qualify:

- School supplies not used in education (backpacks, tissues, organizers)
- Clothing, including school uniforms (except required gym clothes)
- School lunches
- Family trip to museum or zoo



Do I qualify?

To qualify for either the credit or subtraction, both of the following must apply:

- You purchased educational services or materials to assist with your child's education
- Your child is attending kindergarten through 12th grade at a public, private, or home school

Income limits for Each Program

K-12 Education Credit: Your adjusted gross income must be below the levels shown here. If you qualify for the credit, you must file a Minnesota return to claim a refund.

Number of qualifying children in K-12:	Adjusted gross income must be less than:
1 or 2	\$79,760
3	\$82,760
More than 3	\$85,760 plus \$3,000 for each additional child

K-12 Education Subtraction: There are no income limits for the education subtraction.

For more information on these programs and other valuable tax information, visit www.revenue.state.mn.us and enter **K12** in the Search box or call us at 651-296-3781 or 800-652-9094.