



2024 Schedule M1CMD, Credit for Attaining Master’s Degree in Teacher’s Licensure Field

You may qualify for this credit if all of these are true:

- You began a master of arts or science degree program after June 30, 2017
- Your master’s degree program did not include pedagogy or a pedagogy component
- You held a teaching license from the Minnesota Professional Educator Licensing and Standards Board (PELSB) when you began and completed the program
- You completed the program in taxable year 2024
- You completed the master’s degree program in a core content area directly related to your licensure field. Core content areas are reading, English or language arts, mathematics, science, foreign languages, civics and government, economics, arts, history, and geography

See the instructions for additional qualifications.

Your First Name and Initial Last Name Social Security Number

Minnesota PELSB Licensure Information

Function Description Student Grade Level You Teach File Folder Number

Master’s Degree Program Information

Accredited College/University Degree Program Program Start Date Program Completion Date

Check if you had a teaching license when you began the master’s program **and** when you completed the program

Check if your program did not contain a pedagogy component (See instructions)

Round amounts to the nearest whole dollar.

All Applicants

- Total amount paid in tuition and required fees, books, and instructional materials for the program **1** █ _____
- Total amount of scholarships received in all years for the program **2** █ _____
- Total employer reimbursement received in all years for the program **3** █ _____
- Add lines 2 and 3. **4** _____
- Subtract line 4 from line 1. If zero or less, **STOP HERE.** You do not qualify **5** _____
- Enter the lesser of line 5 or \$2,500 **6** _____
Full-Year Residents: Also enter this amount on line 8 of Schedule M1C.

Part-Year Residents and Nonresidents

- Enter the percentage from line 30 of Schedule M1NR **7** _____
- Multiply line 6 by line 7. Enter the result here and on line 8 of Schedule M1C. **8** _____

Include this schedule with your Form M1.

2024 Schedule M1CMD Instructions

Am I eligible?

If you are a licensed Minnesota teacher who completed a master of arts or science degree program in 2024, you may be eligible for a non-refundable 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.
- **Your master's degree program did not include pedagogy or a pedagogy component. Pedagogy is the art, occupation, or practice of teaching.**
- You completed the master's degree program in 2024 in a core content area directly related to your licensure field. Core content areas include reading, English or language arts, mathematics, science, foreign languages, civics and government, economics, arts, history, and geography.
- 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 resident or nonresident, you may be eligible for this credit based on your percentage of income taxable to Minnesota.

What if my master's degree program contained a pedagogy component?

Pedagogy is the art, occupation, or practice of teaching. Unless you checked the box that your program did not contain pedagogy component, you are not eligible for this credit.

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 received 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. Generally, master's degree programs in education, special education, literacy education, educational studies, curriculum and instruction do not meet the definition of core content and inherently contain a pedagogy component.

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.

If you have questions:

- Visit our website at www.revenue.state.mn.us
- Send us an email at individual.incometax@state.mn.us
- Call us at 651-296-3781 or 1-800-652-9094