65

34 36 38 40 42 44 46 48 50 52 54 56 58 NEAR FINAL DRAFT — 8/12/25



7

82 84

2025 Schedule M1ED, K-12 Education Credit

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

| 10 | FIR Your F | RST NAME, IN YOUR LAST NAMEXXXXX irst Name and Initial Last Name | 112233333 Social Security Number | | Total Number of Qualifying Children | | 10 |
|----------|---------------|---|-------------------------------------|-------------------------------|-------------------------------------|-------------------------|-------|
| 12 | +++ | | | | (also enter in the box on lin | e 3a of Schedule M1REF) | 11 |
| 13 | 1 | Adjusted gross income (see instructions) | | | 1 | 12345678 | 13 |
| 14 | | If you have one or two qualifying children and line 1 is \$81,820 or | more, STOP HERE. | You do not qualify. | | | 14 |
| 15 | | If you have more than two qualifying children, see instructions. | | | | | 15 |
| 16 | | Qualifying Education Expenses—In columns A–C, list expenses pa | id in 2025 for each | qualifying child sen | arately. If you have e | expenses for more | 16 |
| 17 | | than three children, include a separate sheet that shows lines 2–7 | | | | | 17 |
| 18 | | expenses. | | | | | 18 |
| 19 | | | | Child A | Child B | Child C | 19 |
| 20 | | | | | | | 20 |
| 21 | | Qualifying Child's Name ${ m NAME}1{ m XXXXXNAME}2{ m XXXXXNAME}3{ m XXXXXX}$ | | | | | |
| 22 | | | | | | | 22 |
| 23 | | Child's Social: | Security Number | 123456789 | 123456789 | 123456789 | 23 |
| 24 | | | | | | | 24 |
| 25 | \Box | K-12 Grade for Which E | penses Incurred | 12 | 12 | 12 | 25 |
| 26 | +++ | | | | | | 26 |
| 27 | $+\!+\!+$ | | Date of Birth | 11223333 | 11223333 | 11223333 | 27 |
| 28 | +++ | Time of Calcall (C. Art | o Privato Hamal | | | | 28 |
| 29 | +++ | Type of School (Publi | | SCHOOLTY | SCHOOLTY | SCHOOLTY | 29 |
| 30 | | Fees for enrichment or academic classes taken outside the regular | | 1001 | 400 | 1004 | 30 |
| 31 | +++ | school year. Do not include private school tuition | 2 | 1234 | 1234 | 1234 | 31 |
| 32 | | Organization and type of class: $\begin{tabular}{ll} LIST & ORGANIZATION \end{tabular}$ | | | | | 32 |
| 33 | 3 | Fees for individual instruction by a qualified instructor taught out | | 1004 | 1004 | 1004 | 33 |
| 34 | | regular school day or year, such as tutoring or music lessons | 3 | 1234 | 1234 | 1234 | 34 |
| 35 | +++ | Name of instructor or organization and the type of class: | | | | | 35 |
| 36 | | NAME OF INSTRUCTOR OR ORGANIZATION | | 1004 | 1004 | 1004 | 36 |
| 37 | 4 | Purchases of required school materials | 4 | 1234 | 1234 | 1234 | 37 |
| 38 | | | | 1234 | 1004 | 1234 | 38 |
| 39 | 5 | Purchases or rentals of musical instruments used during the regular Type and cost of each: TYPEANDCOSTXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | r school day 5 | 1234 | 1234 | 1234 | 39 |
| 40 | | | | 1234 | 1234 | 1234 | 40 |
| 41 | 6 | Transportation costs paid to others for the regular school day Transportation provider: PROVIDERXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | 6 | 1234 | 1234 | 1234 | 41 |
| 42 | | Add lines 2 through 6 for each column | | 12345 | 12345 | 12345 | 42 |
| 43 | 7 | Add lines 2 through 6 for each column | | 12343 | 12343 | 12319 | 43 |
| 44 | 8 | Add line 7 for all columns | | | 8 | 12345 | 44 |
| 45 46 | 9 | Personal computer hardware and educational software expenses, | not to | | | 12343 | 45 |
| 47 | 1 3 | exceed \$200. (Do not include monthly service fees for internet acc | | | 9 _ | 123 | 47 |
| 48 | | CACCCA 9200. [DO NOT INCIDAC MONTHly SERVICE JEES JOI INTERNET ALL | | | | | 19 |
| 49 | 10 | Add line 8 and line 9 | | | | 12345 | 49 |
| 50 | | ridd iiic o diid iiic o | | | | | 50 |
| 51 | 11 | Multiply line 10 by 75% (.75) | | | 11 _ | 12345 | 51 |
| 52 | | If your adjusted gross income on line 1 is \$75,820 or less, multiply | the number of au | alifying children | | | 52 |
| 53 | | in grades K–12 by \$1,500. If it is more than \$75,820 , complete the | | | ons 12 _ | 12345 | 53 |
| 54 | 13 | Amount from line 11 or line 12, whichever is less. | | | | | 54 |
| 55 | | Full-year residents: Also enter this amount on line 3 of Schedule | M1REF | | 13 | 12345 | 55 |
| 56 | 14 | Part-year residents and nonresidents: Multiply line 13 by line 30 | | Enter the result | | | 56 |
| 57 | | here and on line 3 of Schedule M1REF. However, if your Minnesot | | | mplete | | 57 |
| 58 | | worksheet in instructions; enter result from step 5 of worksheet h | | | | 12345 | 58 |
| 59 | Ш | Enter qualifying children on line 3a of Schedule M1REF. Include this schedule with your Form M1. Save your receipts. | | | | | |
| 60 | | | | | | | 60 |
| 61 | \coprod | | | | | | 61 |
| 62 | | | | | | | 62 |
| 63 | 4 | | 9995 | | | _ | 63 |
| | | | | | | | . . |

10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72 74 76 78 80