



2026 Schedule M1ED, K–12 Education Credit

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

FIRST NAME, IN
Your First Name and Initial

YOUR LAST NAMEXXXXX
Last Name

112233333
Social Security Number

12
Total Number of Qualifying Children
(also enter in the box on line 3a of Schedule M1REF)

1 Adjusted gross income (see instructions)..... **1** 12345678
If you have one or two qualifying children and line 1 is \$83,550 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 2026 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	NAME1XXXXX	NAME2XXXXX	NAME3XXXXX
K-12 Grade for Which Expenses Incurred	123456789	123456789	123456789
Date of Birth	12	12	12
Type of School (Public, Private, Home)	SCHOOLTYPE	SCHOOLTYPE	SCHOOLTYPE
2 Total fees for academic classes or individual instruction taken outside the regular school day. Instruction claimed on this line must be taught by a qualified instructor. Do not include private school tuition 2	1234	1234	1234
Organization and type of class: LISTORGANIZATIONANDTYPEO			
Name of Qualified Instructor: NAMEOFQUALIFIEDINSTRUCTOR			
Organization and type of class: LISTORGANIZATIONANDTYPEO			
Name of Qualified Instructor: NAMEOFQUALIFIEDINSTRUCTOR			
3 Purchases of educational materials used during the school day..... 3	1234	1234	1234
4 Purchases or rentals of musical instruments used during the regular school day . 4	1234	1234	1234
Type and cost of each: TYPEANDCOSTXXXXXXXXXXXXXXXXXXXX			
5 Transportation costs paid to others for the regular school day 5	1234	1234	1234
Transportation provider: PROVIDERXXXXXXXXXXXXXXXXXXXX			
6 Add lines 2 through 5 for each column 6	12345	12345	12345

7 Add line 6 for all columns **7** 12345

8 Personal computer hardware and educational software expenses, not to exceed \$200. (Do not include monthly service fees for internet access) **8** 123

9 Add lines 7 and 8 **9** 12345

10 Multiply line 9 by 75% (0.75) **10** 12345

11 If your adjusted gross income on line 1 is **\$77,550 or less**, multiply the number of qualifying children in grades K–12 by \$1,500. If it is **more than \$77,550**, complete the Worksheet for Line 11 in the instructions **11** 12345

12 Amount from line 10 or line 11, **whichever is less**.
Full-year residents: Also enter this amount on line 3 of Schedule M1REF **12** 12345

13 **Part-year residents and nonresidents:** Multiply line 12 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 \$15,300, complete worksheet in instructions; enter result from step 5 of worksheet here: 12345678 and enter step 6 on line 13 **13** 12345

Enter qualifying children on line 3a of Schedule M1REF. Include this schedule with your Form M1. Save your receipts.