



2026 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 \$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			
K-12 Grade for Which Expenses Incurred			
Date of Birth			
Type of School (Public, Private, Home)			
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			
Organization and type of class: _____			
Name of Qualified Instructor: _____			
Organization and type of class: _____			
Name of Qualified Instructor: _____			
3 Purchases of educational materials used during the school day. 3			
4 Purchases or rentals of musical instruments used during the regular school day . 4			
Type and cost of each: _____			
5 Transportation costs paid to others for the regular school day 5			
Transportation provider: _____			
6 Add lines 2 through 5 for each column 6			

- 7 Add line 6 for all columns **7** _____
- 8 Personal computer hardware and educational software expenses, not to exceed \$200. (Do not include monthly service fees for internet access) **8** _____
- 9 Add lines 7 and 8 **9** _____
- 10 Multiply line 9 by 75% (0.75) **10** _____
- 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** _____
- 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** _____
- 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: _____ and enter step 6 on line 13 . . . **13** _____
- Enter qualifying children on line 3a of Schedule M1REF. Include this schedule with your Form M1. Save your receipts.**