DEPARTMENT OF REVENUE

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:

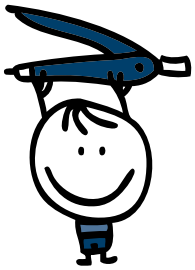
- School supplies (pencils, paper, calculators)
- Educational computer hardware and software
- Tutoring K-12 curriculum by a qualified instructor
- Rental or purchase of musical instruments used during school





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 individual income tax return to claim a refund.

Number of qualifying children in K-12:	Adjusted gross income must be less than:
1 or 2	$83,550
3	$86,550
More than 3	$89,550 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.

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