# Save Receipts For Your Child's Education Expenses



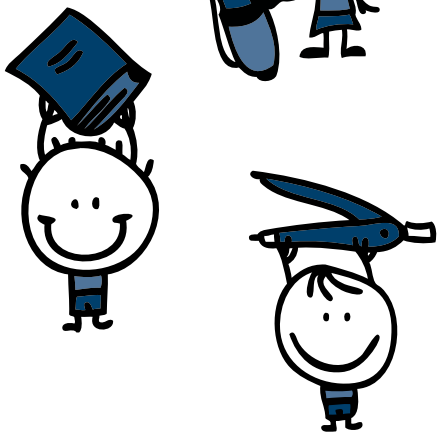
If you're buying school supplies for your children in kindergarten through 12th grade, you may qualify for these tax relief programs:

- 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.

As a Tribal member, you may qualify for the K-12 credit and receive a refund, even if Minnesota does not tax you on your income because you live and work on your home reservation.





## 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.

DEPARTMENT OF REVENUE

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