

MINNESOTA K-12 EDUCATION CREDIT AND SUBTRACTION

INSTRUCTIONAL MATERIALS	BOOKS	FEES & TRANSPORTATION	PURCHASE/RENTAL OF ED. EQUIPMENT	INSTRUCTOR FEES	COMPUTER HARDWARE	EDUCATIONAL SOFTWARE	TUITION	TOTAL
Child: School: Grade:								
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NOTE: You must have and keep all itemized receipts for claimed expenses. A cancelled check is not sufficient proof to claim this credit/subtraction.

Minnesota K-12 Education Credit and Subtraction

\$\$\$ Expenses You Can Claim \$\$\$

Credit is limited to 75 percent of actual expenses paid.

Allowable Expenses for Normal School Day Programs: *(for subjects normally taught in public school grades K-12)*

- Instructional materials that are required and used in class during the normal school day. Examples include:

Paper	Notebooks	Shop supplies	Computer paper
Pens	Rulers	Sheet music	Printer ink cartridge
Pencils	Art supplies	Test tubes	Tennis shoes
Erasers	Home-ec supplies	Science beakers	Gym clothes, etc.

- Books (non-religious) required for use in class during the normal school day.

Examples include:

Textbooks	Reading books	Art books	Math books, etc.
Academic books	Music books	Science books	

Allowable Expenses for After-School Enrichment Programs: *(must be taught by qualified instructors)*

Instructor fees for after-school enrichment programs. Examples include: science exploration, study-habit tutoring, academic tutoring, music lessons, dance lessons, voice lessons, driver's education courses (if offered as part of the school curriculum), etc.

Note: Expenses paid for summer-school classes that fulfill normal school-year class requirements are allowed to the same extent as are expenses paid during the course of a normal school day.

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Computer Hardware and Educational Software

Computer expenses up to \$200 for credit (if income requirements are met) and/or \$200 as a subtraction, not to exceed actual expenses paid.

- Hardware includes personal computers, printers, monitors, CD-ROM drives, modems, additional hard drives, memory upgrades, and adaptive equipment for students with disabilities.
- Software must have a clear educational purpose (Encyclopedic CD, Internet access installation, etc.). * *Computer games without educational value and monthly Internet fees do not qualify.*

Subtraction Expenses Only

- Tuition for private schools
- Tuition for college courses that satisfy high school graduation requirements
- Tuition for summer school

Expenses You May Not Claim

- School lunch or snacks
- School uniforms (including choir or band uniforms, dance costumes and graduation robes)
- Clothing for school (exception is gym clothes which are required for class)
- Travel expenses, lodging, transportation (e.g., airline tickets), and meals for overnight class trips (Only instructor fees paid for direct academic instruction can be allowed.)
- Materials and miscellaneous expenses for use in after-school programs, tutoring sessions, enrichment programs, and academic camps (Only instructor fees that are paid for direct academic instruction are allowed.)
- Books and materials used in any extra-curricular activities (sporting events, music, drama, speech, driver's education, etc.)
- Expenses for books, materials, and fees paid for a program that teaches religious beliefs
- Expenses for prekindergarten classes or nursery schools
- Fees for nonacademic programs, including sports camps, lessons, or equipment (martial-arts classes, baseball camp, etc.)
- Hard-cover encyclopedias or reference materials
- Monthly Internet access fees
- Web TV
- Room and board
- K-12 college-class instructor fees are allowed, but only as a subtraction when the child is receiving K-12 credit from a high school.

**This is not an all inclusive list.*