



# Minnesota Tax Break for K-12 Expenses

Minnesota allows families to deduct certain qualified education expenses for dependents in grades kindergarten through twelfth grade. The amount of your subtraction is based on the actual expenses you paid during the year (for which you have documentation) up to the maximums allowed by law. The subtraction is available regardless of your income and even if you don't itemize deductions.

In general, expenses that qualify for the subtraction include:

- ✚ Instructor fees and tuition for classes taken outside the normal school day or school year and the instructor is a qualified instructor who is not the child's sibling, parent or grandparent.
- ✚ Purchases of REQUIRED educational materials for use during the normal school day.
- ✚ Fees paid to others for transporting your child to and from school for the normal school day.
- ✚ Educational software and computer hardware for personal use in your home.
- ✚ Private school tuition and tuition paid for college or summer school course used to satisfy high school graduation requirements.

The after-school program or camp must be offered through an enrichment (or fine and performing arts) program, academic summer camp or other educational study and the provided instruction is by a qualified instructor.

Fees paid for individual instruction such as tutoring, music lessons and other academic pursuits also qualifies. This includes fees for a drivers education course IF the school offers a class as part of the curriculum, regardless of where the class is taken.

Some examples of expenses that do NOT qualify are expenses for room and board, instructor fees paid for religious instruction and fees for programs that are not academic in nature such as sports camps and martial arts programs.

A qualified instructor must meet one of the following criteria ◆ Be a MN licensed teacher, ◆ be directly supervised by a MN licensed teacher, ◆ have passed a teacher competency test, ◆ teach in an accredited private school, ◆ have at least a baccalaureate degree OR ◆ be a member of the MN Music Teachers Association.

Required school materials include most materials used in the regular school day. They include nonreligious textbooks and required educational material such as paper, pens, pencils, notebooks, rulers, etc. They also include the purchase or rental of educational equipment such as musical instruments and calculators as well as expenses paid for field trips including entrance fees to exhibits. Do not include cell phones, tissues, school lunch, snacks, treats, uniforms, clothing (except for required gym clothes) or travel expenses for overnight class trips.

Computer hardware and educational software do not include monthly internet access charges or computer games without educational value.

You may subtract your actual qualifying expenses up to a maximum of \$1,625 per child in grades K-6 and \$2,500 for grades 7 -12. Computer expenses are limited to \$200 per family and are included in the overall maximum per child.

See the table below for common examples of educational expenses and whether or not they qualify.

Educational Expense	Qualifies	Does NOT qualify
Private School Tuition	X	
Tuition for college courses used to satisfy high school graduation	X	
Tutoring by a qualified instructor	X	
Fees for after school programs such as science exploration or study habits courses	X	
Fees for college entrance exam preparatory classes	X	
Fees for college entrance exams (e.g. ACT or SAT exams)		X
Tuition for summer camps that are primarily academic – e.g. language or music	X	
Room and board for summer camps that are primarily academic		X
Fees for all-day kindergarten	X	
Before and after school programs primarily used as daycare		X
Music lessons by a qualified instructor	X	
Sports camps, lessons or fees (sports include figure skating & gymnastics)		X
Dance lessons by a qualified instructor	X	
Costumes and shoes for dance lessons		X
Academic books and materials required for the regular school day	X	
Required school uniforms		X
Required gym clothing and equipment, including tennis shoes	X	
Required classroom supplies such as tissues, snacks, etc		X
Books and materials used for tutoring, enrichment programs or academic trips		X
Musical instruments – purchase or rental – for regular school music classes	X	
Musical instruments – purchase or rental – for classes outside the normal school day		X
Travel expenses, lodging and meals for overnight class trips		X
Computer hardware and educational software	X	
Non-Educational software and/or internet access		X