

## MINNESOTA • REVENUE

### Save Receipts For Your Child's Education Expenses

Minnesota has two programs to help you pay for your child's education expenses. The **K-12 Education Subtraction** and the **K-12 Education Credit** can lower the tax you pay or increase your refund when filing your Minnesota income tax return. You may qualify for the K-12 subtraction, the K-12 credit, or both — if you save your receipts.

#### Common Expenses That Qualify

Expense	Subtraction	Credit
School supplies (pencils, paper, calculators)	Yes	Yes
Private school tuition	Yes	No
Educational computer hardware and software	Yes – up to \$200 (can be claimed with the credit for expenses over \$200)	Yes – up to \$200
Extracurricular academic or fine arts classes (dance, music lessons, art, science)	Yes	Yes
Tutoring for subjects needed for K-12 classes taught by qualified instructor	Yes	Yes
Academic summer camps (language camp, sciences camp, dance camp)	Yes – limited to the portion of tuition used for instruction (no room and board)	Yes – limited to the portion of tuition used for instruction (no room and board)
Rent or purchase of musical instruments to be used during the school day	Yes	Yes
Educational field trips taken during the school day	Yes	Yes



#### Common Expenses That DON'T Qualify

- School supplies not used in education (backpacks, tissues, locker organizers)
- Clothing, including school uniforms (except required gym clothes)
- Sports
- School lunches (even on a field trip)
- Tutoring for college preparation tests (ACT, SAT)
- Family trip to museum or zoo

