

## Minnesota K-12 Educational Expenses

Save a detailed record of your payments — including canceled checks, invoices, and itemized receipts — for all qualified expenses. MN Dept of Revenue may ask you to show these records if they have questions

<b><i>Examples of expenses that may qualify for the education credit or subtraction</i></b>			
<b><i>Use one column for each child</i></b>			
Child Name:			
Grade that child is in as of Dec 31 2021:			
Type of school attended (Public, Private, Home School):			
Tutoring (by qualified instructor) * <i>Provider Name:</i> _____	\$	\$	\$
Fees for after-school enrichment programs such as science exploration and study habits courses * <i>Provider Name:</i> _____	\$	\$	\$
Tuition for summer camps that are primarily academic in focus, such as language or fine arts camps * <i>Provider Name:</i> _____	\$	\$	\$
Fees for all-day Kindergarten	\$	\$	\$
Music lessons * <i>Provider Name:</i> _____	\$	\$	\$
Instructor fees for a driver education course * if the school offers a class as part of the curriculum <i>Provider Name:</i> _____	\$	\$	\$
Nonreligious academic books and materials purchased for use during the regular public, private, or home school day	\$	\$	\$
Purchase or rental of musical instruments used for regular school music classes	\$	\$	\$
Fees paid to others for transportation to and from school, or for field trips (not by you or members of your household, to daycare, or day camp) <i>Provider Name:</i> _____	\$	\$	\$
Home computer hardware and educational software **	\$	\$	\$
Purchases of required school materials: _____	\$	\$	\$
Private school tuition	\$	\$	\$
Tuition for college courses used to satisfy high school graduation	\$	\$	\$
For a more complete list of qualifying expenses and expenses that are not allowed, go to <a href="http://www.revenue.state.mn.us">www.revenue.state.mn.us</a> and enter <b>Education Expenses</b> into the Search box			

\* Study must be directed by a qualified instructor. To be a qualified instructor, the person must meet one of the following requirements:

- Be a Minnesota licensed teacher
- Be directly supervised by a Minnesota licensed teacher
- Have passed a teacher competency test
- Teach in an accredited private school
- Have at least a baccalaureate degree (the subject they teach need not have any relation to their academic training)
- Be a member of the Minnesota Music Teachers Association

**\*\* Computer hardware and educational software:** Personal computer hardware and educational software purchased during the year for use in your home qualifies, as long as it is not used in a trade or business. Examples of qualifying hardware can include a personal computer, printer, monitor, CD-ROM drive, modem, additional hard drives, memory upgrades, or adaptive equipment for students with disabilities. Software must have a clear educational purpose—computer games without educational value do not qualify. Note: Monthly charges to a service provider for internet access do not qualify.