**Minnesota K-12 Education Credit and Subtraction**

**$$$$ EXPENSES YOU CAN CLAIM $$$**

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| --- | --- | --- | --- | --- | --- |
| **Childs Name** | **Grade** | **Tuition** | **Supplies** | **After School Instruction** | **Class Trips** |
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***Receipts are required!!!!! No Receipt No Subtraction. Please bring totals to appointment, sorted by dependent!***

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| **Educational Family Computer Expenses** | **$**  |

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:

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| Test Tubes | Paper Rulers | Science Beakers |
| Pens | Art Supplies | Computer Paper |
| Pencils | Home Economics Supplies | Printer Ink Cartridges |
| Erasers | Shop Supplies | Tennis Shoes (1 pair Gym Shoes) |
| Notebooks | Sheet Music | Gym Clothes |

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

Examples include:

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| Textbooks | Academic Books | Reading Books |
| Music Books | Art Books | Science Books |
| Math Books, etc. |  |  |

* **Fees and transportation** for class trips taken during the normal school day. (This does not include food, lodging, or other non-academic expenses.)
* **Transportation expenses** that are paid to others for transporting your child to or from school during the normal school day (cannot be expenses that were incurred by the taxpayer or the qualified child).
* **Purchase/rental of education equipment** that is required and used for class during the normal school day. Examples include: musical instruments, calculators, etc.

**Allowable Expenses for After-School Enrichment Programs:**

(This topic must be taught by qualified instructors.)

Instructor fees for after-school enrichment programs. Examples include: science exploration, study-habit tutoring, academic 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.

**Computer Hardware and Education 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.*

Items you may claim include:

* **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 (Encyclopedia CD, Internet access installations, etc.).

**Note.**  Computer games without education value and monthly internet fees do not qualify.

**Subtraction Expenses Only**

* Private School Tuition
* Tuition for college courses that satisfy high school graduation requirements
* Summer School Tuition

**$$$$ EXPENSES YOU MAY NOT CLAIM $$$**

* School lunch or snacks
* School uniforms (including choir and band uniforms, dance costumes and graduation robes)
* Clothing for school (exception is gym clothes only)
* Traveling expenses: lodging, transportation, and meals for over-night class trip (Only instructors fees that are paid for direct academic instructions are allowed)
* Materials and miscellaneous expenses for use in after-school programs, tutoring sessions, enrichment programs, and academic camps (Only instructors 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 pre-kindergarten classes or nursery school
* Expenses for classes after the student has left high school
* Fees for non-academic 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 high school
* Backpacks, Kleenex, Paper Towels, and snacks