

Under Minnesota's **K-12 Education Subtraction and Credit** program, parents of K-12 students in private schools are eligible to receive a tax credit and/or subtraction for certain private school expenses. The information below will assist you in claiming the education tax credit and/or subtraction when you file your 2016 Minnesota income tax form.

Education Tax Credit: The education credit is a refundable credit that reduces your state income tax liability. If you meet the eligibility requirements, you may claim a credit on your M1 equal to 75 percent of your qualifying expenses that you paid during the year for your child's K-12 education, up to the maximum amount.

Education Tax Subtraction: All families, regardless of income, may be able to subtract your qualifying expenses, up to the maximum amounts, from your taxable income when you file your Form M1.

Please save your receipts for any education expenses you claim for the education tax credit or subtraction! If you have any questions about the **K-12 Education Subtraction and Credit** program please contact the Minnesota Department of Revenue at 651-296-3781 or 1-800-652-9094. Information and forms are available at <http://www.taxes.state.mn.us>

For more information, see the [K-12 Education Subtraction and Credit fact sheet](#)

How to Find Your Tuition History

1. Log into [TADS](#)
2. Click on the "Billing" tab
3. Select "Your Billing Account"
4. Once you are in Billing, you will see "Reports" in the blue bar. Click on "Reports"
5. Select "Household Paid Tuition Tax Report"
6. Enter the year "2016"
7. The report will appear.

Below are example expenses from the Minnesota Government website that may qualify for the education credit and or deduction.

Educational Expenses	Credit	Subtraction	Neither
Private school tuition		X	
Tuition for college courses that are used to satisfy high school graduation requirements		X	
Tutoring (by qualified instructor) *	X	X	
Fees for after-school enrichment programs such as science exploration and study habits courses*	X	X	
Tuition for summer camps that are primarily academic in focus such as language or fine arts camps*	X	X	
Fees for all-day Kindergarten	X	X	
Music Lessons*	X	X	
Instructor fees for drivers education course* if the school offers a class as part of the curriculum	X	X	
Sport camps or lessons			X
Nonreligious academic books and materials purchased for use during the regular public, private or home school day	X	X	
Purchase of books and materials used for tutoring, enrichment programs or academic camps			X
Purchase or rental of musical instruments used for regular school music class	X	X	
Fees paid to others for transportation to/from school or for field trips	X	X	
Costs to transport your child to and from tutoring, enrichment programs or camps that are not part of the school day			X
Travel expenses, lodging and meals for overnight class trips			X
Home computer hardware and educational software	X	X	
Non-educational computer software			X

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 you teach need not have any relation to your academic training), or
- be a member of the Minnesota Music Teachers Association.