

Grades K-12 Education Expenses

State of Minnesota subtraction or credit only. Expenses paid for dependent children and certain "qualifying children" can be used. List these expenses below. **The Department of Revenue is checking for receipts on credits claimed, so be sure to keep your receipts.**

Child's Name -1	Grade K-12
2	
3	
4	

<u>Expense</u>	<u>Child 1</u>	<u>Child 2</u>	<u>Child 3</u>	<u>Child 4</u>
Private school tuition				
Tuition for college courses taken for school credit				
Tutoring by a qualified person				
Name: _____		Subject: _____		
Fee for after school enrichment program				
Tuition for camps that are academic/arts focused				
Music lessons by a qualified person				
Name: _____		Instrument: _____		
Instructor fees for driver's education				
Required school expenses: books, materials, and supplies for use during the regular school day at a public, private, or homeschool (include 1 pair of shoes)				
Rental or purchase of musical instruments				
Fees paid for transportation to and from school				
Home computer hardware and educational software				

The maximum subtraction is \$1625 per child in grades K-6 and \$2500 per child for grades 7-12

You **cannot** claim the following expenses:

- Costs to transport your child to and from tutoring, enrichment programs, or camps which are not part of the school day
- Travel expenses, lodging, and meals for overnight class trips
- Fees paid and materials and textbooks purchased for use in a program that teaches religious beliefs
- Sports camps or lessons
- Purchase of books and materials used for tutoring, enrichment programs, or academic camps
- Noneducational computer software
- Monthly internet fees

529 plan contributions - MN provides a credit or a subtraction for contributions of up to \$1,500 (\$3,000 if married filing jointly) to a 529 education savings plan. The credit amount is per family, not per child.

Amount of contributions to a Sec. 529 education savings plan in 2025 _____

If you withdrew funds from a 529 Plan for payment of private or parochial K-12 education, list the amount that was withdrawn and bring the year end documents from the investment company.

Post-Secondary education - Federal Credits Only. Credits can be claimed for tuition, fees, and course materials paid for the taxpayer, spouse or dependents. If expenses for equipment, supplies, and books are required, they qualify for the American Opportunity Credit. **Bring the form 1098-T you receive from the educational institution** and your account summary of transactions for 2025 from the school.

American Opportunity Credit - Tuition, fees, and course materials required for the enrollment or attendance of an eligible student at an eligible educational institution.

If you had not completed 4 years of post-secondary education before 1/1/2025, enter expenses here:

Tuition and fees paid by you. (Include amounts paid by loans or others.)

Other qualified expenses (see qualifications above).

Amount of tax-free scholarships and grants received to pay tuition.

Lifetime Learning Credit - Tuition and fees paid to an eligible educational institution.

If you had completed 4 years of post-secondary education before 1/1/2025, enter expenses here:

Tuition and fees paid by you. (Include amounts paid by loans or others)

Amount of tax-free scholarships and grants received to pay tuition.

List expenses separately for each student if you have more than one student with post-secondary expenses.

Expenses not qualifying for any educational benefits include: fees and charges for meals, lodging, athletics, insurance, transportation, and other personal expenses.

Students convicted of federal or state felony offenses for possession or distribution of a controlled substance are not eligible for federal tax benefits.

529 Plans & Education IRAs - If you withdrew funds from an Education IRA or State 529 Plan for payment of post-secondary education expenses, list the amount that was withdrawn and bring the year end documents from the investment company. An account summary of transactions for 2025 from the school attended is also necessary.

If you made a 529 plan contribution in 2025, list the amount.

Student loan interest - List the interest paid in 2025 on student loans. The maximum deduction for 2025 is \$2500.

This deduction is only allowed by the taxpayer who has the primary obligation to pay the loan.

Educator Expenses - K-12 teachers who work at least 900 hours during the school year are eligible to deduct up to \$300 of unreimbursed expenses for things used in the classroom. You do not need to itemize to be eligible for the deduction. List amount of expenses.