



# 2023 Schedule M1ED, K–12 Education Credit

You must have receipts as proof of your education expenses. Keep these receipts with your tax records.

Your First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security Number \_\_\_\_\_ Total Number of Qualifying Children \_\_\_\_\_  
*(also enter in the box on line 3a of Schedule M1REF)*

**1** Adjusted gross income (*see instructions*) . . . . . **1** \_\_\_\_\_  
 If you have one or two qualifying children and line 1 is \$76,000 or more, **STOP HERE**. You do not qualify.  
 If you have more than two qualifying children, see instructions.

**Qualifying Education Expenses**—In columns A–C, list expenses paid in 2023 for each qualifying child separately. If you have expenses for more than three children, include a separate sheet that shows lines 2–7 for each additional child. See Form M1 instructions for a list of qualifying expenses.

	Child A	Child B	Child C
<b>Qualifying Child's Name</b>			
<b>Child's Social Security Number</b>			
<b>K-12 Grade for Which Expenses Incurred</b>			
<b>Date of Birth</b>			
<b>Type of School</b> ( <i>Public, Private, Home</i> )			
<b>2</b> Fees for enrichment or academic classes taken outside the regular school day or school year. <b>Do not include private school tuition</b> . . . . . <b>2</b> Organization and type of class: _____			
<b>3</b> Fees for individual instruction by a qualified instructor taught outside the regular school day or year, such as tutoring or music lessons . . . . . <b>3</b> Name of instructor or organization and the type of class: _____			
<b>4</b> Purchases of required school materials . . . . . <b>4</b>			
<b>5</b> Purchases or rentals of musical instruments used during the regular school day . . . . . <b>5</b> Type and cost of each: _____			
<b>6</b> Transportation costs <b>paid to others</b> for the regular school day . . . . . <b>6</b> Transportation provider: _____			
<b>7</b> Add lines 2 through 6 for each column . . . . . <b>7</b>			

**8** Add line 7 for all columns . . . . . **8** \_\_\_\_\_

**9** Personal computer hardware and educational software expenses, not to exceed \$200. (*Do not include monthly service fees for internet access*) . . . . . **9** \_\_\_\_\_

**10** Add line 8 and line 9 . . . . . **10** \_\_\_\_\_

**11** Multiply line 10 by 75% (.75) . . . . . **11** \_\_\_\_\_

**12** If your adjusted gross income on line 1 is **\$70,000 or less**, multiply the number of qualifying children in grades K–12 by \$1,500. If it is **more than \$70,000**, complete the Worksheet for Line 12 in the instructions . . . . . **12** \_\_\_\_\_

**13** Amount from line 11 or line 12, **whichever is less**.  
**Full-year residents:** Also enter this amount on line 3 of Schedule M1REF . . . . . **13** \_\_\_\_\_

**14** **Part-year residents and nonresidents:** Multiply line 13 by line 30 of Schedule M1NR. Enter the result here and on line 3 of Schedule M1REF. However, if your Minnesota gross income is less than \$13,825, complete worksheet in instructions; enter result from step 5 of worksheet here: \_\_\_\_\_ and enter step 6 on line 14 . . . . . **14** \_\_\_\_\_

**Enter qualifying children on line 3a of Schedule M1REF. Include this schedule with your Form M1. Save your receipts.**



# 2023 Schedule M1ED Instructions

## Am I eligible?

You may be eligible for this credit if you paid education-related expenses for a qualifying child in grades Kindergarten through 12 (K-12).

### What is a qualifying child?

For this credit, a qualifying child must:

- Be your child, descendent, sibling, niece, or nephew
- Be enrolled in a grade K-12
- Have lived with you more than half the year
- Not be claimed as a qualifying child by any other person

### What are education-related expenses?

Education-related expenses include the purchase of required educational material for use during the regular school day, fees for after-school enrichment programs, and tutoring by a qualified instructor. See Income Tax Fact Sheet 8, *K-12 Education Subtraction and Credit*. For more information about qualifying expenses go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and enter qualifying expenses into the Search box.

If you cannot use expenses for this credit, you may be able to use them for the K-12 Education Subtraction. For details, see the instructions for line 13 of Schedule M1M, *Income Additions and Subtractions*.

### Do I need proof?

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

### Is there a penalty for fraudulently claiming a credit?

Yes. If you file a return that fraudulently claims a credit that results in a refund, you will be assessed a penalty equal to 50% of the portion of the refund attributable to fraud. If a fraudulently claimed credit reduced your tax liability, you may also be assessed a penalty equal to 50% of the unpaid tax.

## Line Instructions

Round amounts to the nearest whole dollar.

### Line 1

Enter your adjusted gross income from line 1 of Form M1. If the amount is less than zero, enter the negative number in parentheses.

If you did not file a 2023 federal return, complete a federal return to determine what your federal adjusted gross income would have been.

If your total number of qualifying children in K-12 is	Your adjusted gross income must be less than
1 or 2	\$76,000
3	\$79,000
More than 3	\$79,000, plus \$3,000 for each additional child

If your adjusted gross income is more than the limits shown, you do not qualify for the credit. You may qualify for the K-12 Education Subtraction. See the instructions for line 13 of Schedule M1M.

### Line 12

If line 1 is more than \$70,000, complete the Worksheet for Line 12.

#### Worksheet for Line 12 (If Line 1 is More Than \$70,000)

1	Multiply the number of qualifying children in grades K-12 by \$1,500 .....	_____
2	Line 1 of Schedule M1ED .....	_____
3	Income limit .....	\$70,000
4	Subtract step 3 from step 2 .....	_____
5	Multiply step 4 by .25 if you have only one qualifying child, or .50 if two or more qualifying children .....	_____
6	Subtract step 5 from step 1. Enter the result here and on line 12 (If zero or less, <b>STOP HERE</b> . You do not qualify) .....	_____

### Line 14

If your Minnesota gross income is below the filing requirement, you should have entered zero on line 28 of Schedule M1NR, *Nonresidents/Part-Year Residents*. To determine this credit, fully complete Schedule M1NR (do not skip lines 16-27) to determine what the amounts would have been. Then, complete the Worksheet for Line 14.

#### Worksheet for Line 14

1	Line 15, column B of Schedule M1NR .....	_____
2	Line 27, column B of Schedule M1NR .....	_____
3	Subtract step 2 from step 1 (If zero or less, <b>STOP HERE</b> . You do not qualify) .....	_____
4	Line 29 of Schedule M1NR .....	_____
5	Divide step 3 by step 4 (carry to five decimal places). If step 3 is more than step 4, enter 1.0. Enter result on the space provided on line 14 of Schedule M1ED .....	_____
6	Multiply step 5 by line 13 of Schedule M1ED. Enter the result here and on line 14 of Schedule M1ED and line 3 of Schedule M1REF .....	_____