



August 7, 2019

Mountain Lake Public School

PO BOX 400

Mountain Lake, MN 56159

Spread the word to families about K-12 tax benefits

As you prepare for the upcoming school year, the Minnesota Department of Revenue would like your help informing families about two state programs: the Minnesota K-12 Education Subtraction and the K-12 Education Credit. Many families do not know about, or take advantage of, these valuable tax benefits.

How can I help inform families?

We have enclosed materials for you to use. We would appreciate if you could:

- Distribute the “Save Receipts for Your Child’s Education Expenses” handout to families.
- Post the sample messages from our “Promotional Materials for Communicating K-12 Education Tax Benefits” on your social media accounts or school newsletter.

For electronic versions of these documents, visit our website at www.revenue.state.mn.us and type **K-12 Promotional Materials** in the Search box.

Can I work with you to educate families?

Yes! In addition to K-12 tax benefits outreach, we can present on income tax laws and benefits, property tax refunds for homeowners and renters, and free tax preparation services.

Contact any of us to discuss outreach and education opportunities:

- **Mathias Simon:** mathias.simon@state.mn.us or 651-556-6616
- **Michael Yang:** michael.yang@state.mn.us or 651-556-6613
- **Haji Yussuf:** yussuf.haji@state.mn.us or 651-556-6654
- **Daniela Paredas:** daniela.paredas@state.mn.us or 651-556-6964

Thanks for your help!

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This material is available in alternate formats.

Sustracción y Crédito de Gastos Escolares K-12

¿Qué es la sustracción escolar y quién califica?

La **Sustracción de Gastos Escolares K-12** le permite sustraer (deducir) gastos escolares calificados de sus ingresos tributables cuando presenta su declaración de impuestos de Minnesota. La cantidad máxima de gastos que puede sustraer es de \$1,625 para estudiantes inscritos en grados kínder a 6, y de \$2,500 para cada estudiante inscritos en grados 7 a 12.

No hay límite de ingreso para poder calificar para la sustracción, y puede calificar sin importar su estado civil. Sin embargo, su hijo calificado debe ser matriculado en una escuela en Minnesota, Iowa, North Dakota, South Dakota, o Wisconsin.

¿Qué es el crédito escolar y quién califica?

El **Crédito para Gastos Escolares K-12** es un crédito reembolsable que rebaja los impuestos estatales que tiene que pagar. Si cumple con los requisitos de ingresos abajo, usted puede reclamar un crédito de hasta 75% de sus gastos escolares calificados que usted pagó durante el año.

Número de hijos calificados	Sus ingresos totales deben ser por debajo de:
1 – 2	\$37,500
3	\$39,500
4	\$41,500
5	\$43,500
6 or more	\$43,500 más \$2,000 por cada hijo adicional

Para calificar para el crédito, su estado civil debe ser soltero, cabeza de familia, viudo calificado, o casado presentando una declaración conjunta. Las personas casadas que presentan por separado no califican para el crédito.

Documentación Requerida

Para reclamar la sustracción o el crédito, necesita tener documentación —tal como recibos detallados— para comprobar el gasto calificado. La sustracción y el crédito pueden ser reclamados solo al exento de sus gastos actuales, y no puede usar el mismo gasto para reclamar los dos beneficios.

Información y Asistencia

Para más información, visite nuestro sitio web al www.revenue.state.mn.us y entre a “K12” en la casilla de búsqueda, o puede contactarnos al 651-296-3781 o 1-800-652-9094 (sin costo).

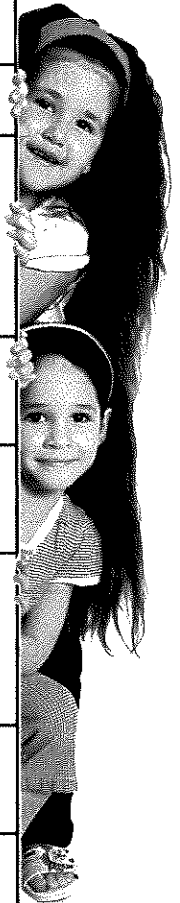


Guarde Los Recibos de Sus Gastos Escolares

Minnesota tiene dos programas para ayudarle pagar los gastos escolares. **La Sustracción K-12 y El Crédito K-12** pueden rebajar el impuesto que paga o puede aumentar su reembolso al presentar su declaración de impuestos de Minnesota – si guarda sus recibos.

Gastos Comunes Que Califican

Gasto	Sustracción	Credito
Útiles (lapices, papel, calculadoras)	Sí	Sí
Inscripción para escuela privada	Sí	No
Computadora para el estudiante y software educativo	\$200 límite (puede ser reclamado con el crédito para gastos de más de \$200)	\$200 límite
Clases académicas o de las bellas artes aparte de la escuela (baile, música, arte, ciencias)	Sí	Sí
Clases particulares para sujetos necesarios en K-12, enseñado por un instructor calificado.	Sí	Sí
Campamentos académicos durante el verano (de lenguaje, ciencias, baile)	Limitado al costo de instrucción (no comida ni hospedaje)	Limitado al costo de instrucción (no comida ni hospedaje)
Renta o compra de instrumentos musicales para usar durante el día escolar	Sí	Sí
Paseos educativos como parte del día escolar	Sí	Sí



Gastos Comunes Que NO Califican

- Útiles no usados para propósitos educativos (mochilas, bolsillos de plástico)
- Ropa, incluyendo uniformes (con la excepción de ropa para educación física)
- Deportes
- Comida (incluida como parte de un paseo)
- Clases particulares de preparación para los exámenes de la universidad (ACT, SAT)
- Paseos familiares al zoológico o museo



K-12 Education Subtraction and K-12 Education Credit

What is the education subtraction and who qualifies?

The K-12 subtraction lets you subtract qualifying educational expenses from your taxable income when you file a Minnesota income tax return. You may subtract up to \$1,625 in education expenses for each child in grades kindergarten through 6, and \$2,500 for each child in grades 7 through 12.

There is **no income limit** to qualify for the education subtraction, and you may qualify regardless of your filing status. However, the school your child attended must be located in Minnesota, Iowa, North Dakota, South Dakota or Wisconsin.

What is the education credit and who qualifies?

The K-12 credit reduces your state income tax or increases your refund. If you meet the income requirements below, you may claim this credit on your Minnesota income tax return for up to 75 percent of qualifying educational expenses. You may claim this credit and receive a refund even if you do not owe income tax for the year.

If have this many qualifying children:	Your household income must be less than:
1 – 2	\$37,500
3	\$39,500
4	\$41,500
5	\$43,500
6 or more	\$43,500 plus \$2,000 for each additional child

To qualify for the K-12 credit, you must file as single, head of household, qualifying widow(er) or married filing a joint return. Married couples who file separate returns do not qualify for the credit.

Required Documentation

You must have documentation — such as itemized cash register receipts and invoices — to prove that you paid any expenses used to claim the K-12 credit or K-12 subtraction. You cannot claim both the subtraction and the credit for the same expense.

Information and Assistance

For more information, go to our website www.revenue.state.mn.us and enter K12 in the Search box, or call us at 651-296-3781 or 1-800-652-9094.



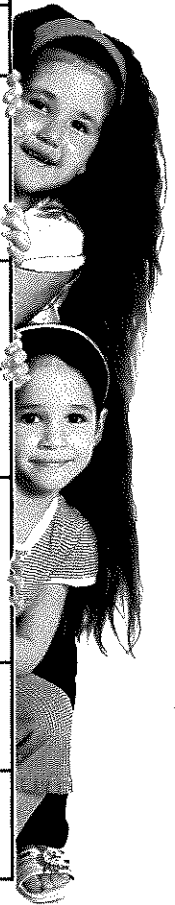
Working together to fund Minnesota's future.

Save Receipts For Your Child's Education Expenses

Minnesota has two programs to help you pay for your child's education expenses. The **K-12 Education Subtraction** and the **K-12 Education Credit** can lower the tax you pay or increase your refund when filing your Minnesota income tax return. You may qualify for the K-12 subtraction, the K-12 credit, or both — if you save your receipts.

Common Expenses That Qualify

Expense	Subtraction	Credit
School supplies (pencils, paper, calculators)	Yes	Yes
Private school tuition	Yes	No
Educational computer hardware and software	Yes – up to \$200 (can be claimed with the credit for expenses over \$200)	Yes – up to \$200
Extracurricular academic or fine arts classes (dance, music lessons, art, science)	Yes	Yes
Tutoring for subjects needed for K-12 classes taught by qualified instructor	Yes	Yes
Academic summer camps (language camp, sciences camp, dance camp)	Yes – limited to the portion of tuition used for instruction (no room and board)	Yes – limited to the portion of tuition used for instruction (no room and board)
Rent or purchase of musical instruments to be used during the school day	Yes	Yes
Educational field trips taken during the school day	Yes	Yes



Common Expenses That Do Not Qualify

- School supplies not used in education (backpacks, tissues, locker organizers)
- Clothing, including school uniforms (except required gym clothes)
- Sports
- School lunches (even on a field trip)
- Tutoring for college preparation tests (ACT, SAT)
- Family trip to museum or zoo

