



ST. CHARLES BORROMEIO CATHOLIC SCHOOL

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 2017 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 MN Dept. of Revenue at 651-296-3781 or 1-800-652-9094. Information and forms are available at www.taxes.state.mn.us

For reporting purposes, your first payment of the 2017-2018 school year included the following designated non-tuition expenses for each child.

Non-Tuition Expenses	Amt Eligible for Education Tax Credit/Deduction
Non-religious textbooks (books not covered by state textbook aid)	\$18.00
Non-religious Instruction Materials (Instructional supplies, software, workbooks, etc.)	\$58.00
Transportation (Cost of field trips – bus and admission fees – paid for by school)	\$2.00
TOTAL Non-Tuition Expenses per Child in full-day Kindergarten and grades 1-8	\$78.00
TOTAL Non-Tuition Expenses per child in half-day kindergarten	\$39.00

If your student is in band, you may add the following ONLY IF PAID IN 2017:

Music Lessons (band tuition) <u>ONLY IF APPLICABLE</u> grades 4–8	\$306.00
Total Non-Tuition Expenses for applicable band students in grades 4-8 only	\$384.00

PARENT WORKSHEET

Tuition Expenses – Education Tax Subtraction

To claim the education **tax subtraction** for your child's **tuition** expenses during a particular tax year (e.g. January 1, 2017 to December 31, 2017, you will need to make the following calculation:

- | | |
|--|-----------------|
| A) Add up payments made to your child's school in 2017 | \$ _____ |
| B) Subtract your Total Non-Tuition Expenses for 2017 (see chart above) | -\$ _____ |
| C) This amount is your Total Tuition Expenses for 2017 | \$ _____ |

Total Private School Expenses That May Be Claimed On Your 2017 Taxes

Education Tax Credit Per Child (for families with incomes of \$37,500 or less):

Total Non-Tuition Expenses (see chart above) \$ _____ (Use Form M-1ED)

Education Tax Subtraction Per Child (for all families):

Total Tuition Expenses (from line C above)	\$ _____
Add total Non-tuition expenses NOT claimed for tax credit	+\$ _____
Total Tax Subtraction Per Child	\$ _____ (Use Form M-1)

Examples of Expenses 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 during the normal school day	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.

Also, a qualified instructor cannot be the child's sibling, parent, or grandparent.