DEPARTMENT OF REVENUE

Save Receipts For Your Child's Education Expenses

If you're buying school supplies for your children in kindergarten through 12th grade, you may qualify for these tax relief programs:

- K-12 Education Subtraction
- K-12 Education Credit

Save your receipts! Both programs can help lower your taxes and may provide a larger refund when filing your Minnesota income tax return.

Common Expenses That Qualify:

- School supplies (pencils, paper, calculators)
- Educational computer hardware and software
- Tutoring K-12 curriculum by a qualified instructor
- Rental or purchase of musical instruments used during school

Expenses That Do Not Qualify:

- School supplies not used in education (backpacks, tissues, organizers)
- Clothing, including school uniforms (except required gym clothes)
- School lunches
- Family trip to museum or zoo

Do I qualify?

To qualify for either the credit or subtraction, both of the following must apply:

- You purchased educational services or materials to assist with your child's education
- Your child is attending kindergarten through 12th grade at a public, private, or home school

Income limits for Each Program

K-12 Education Credit: Your adjusted gross income must be below the levels shown here. If you qualify for the credit, you must file a Minnesota return to claim a refund.

Number of qualifying children in K-12:	Adjusted gross income must be less than:
1 or 2	\$79,760
3	\$82,760
More than 3	\$85,760 plus \$3,000 for each additional child

K-12 Education Subtraction: There are no income limits for the education subtraction.

For more information on these programs and other valuable tax information, visit www.revenue.state.mn.us and enter K12 in the Search box or call us at 651-296-3781 or 800-652-9094.









Minnesota Child Tax Credit: Helping families and children!

The Child Tax Credit delivers tax relief to individuals with children. The credit can reduce the tax you owe and provide you with a refund.

Am I eligible for the Child Tax Credit?

Generally, you must meet these requirements to claim the Child Tax Credit.

- You were a full-year or part-year resident of Minnesota in 2024 (with certain exceptions for military members)
- · You are not a dependent of another person
- You have one or more "qualifying children" as defined by the IRS

How much is it?

The maximum credit is \$1,750 per child under age 18, with no limit on the number of children claimed.

The credit is phased out if your income is over \$36,880 for Married Filing Jointly or over \$31,090 for other filers.

How do I claim it?

Claim the Child Tax Credit using Schedule M1CWFC, Minnesota Child and Working Family Credits.

You may also qualify for free tax return preparation! Go to **www.revenue.state.mn.us** and enter **free tax preparation** into the Search box to find free tax preparation services near you.





Minnesota Working Family Credit: Working for you!



The Working Family Credit delivers tax relief to individuals whose income is below a certain level. The credit can reduce the tax you owe and provide you with a refund.

Am I eligible for the Working Family Credit?

Generally, you must meet these requirements to claim the Working Family Credit.

- You were a full-year or part-year resident of Minnesota in 2024 (with certain exceptions for military members).
- You are not a dependent of another person.
- If you are married and you or your spouse are a nonresident alien, your filing status must be Married Filing Jointly.
- If you have no qualifying children, you and your spouse must have resided in the U.S. for more than half of 2024.

How much is it?

The Working Family Credit is 4% of your earned income up to \$369. The credit is phased out if your income is over \$36,880 for Married Filing Jointly or over \$31,090 for other filers.

How do I claim it?

Claim the Working Family Credit using Schedule M1CWFC, Minnesota Child and Working Family Credits.

You may also qualify for free tax return preparation! Go to **www.revenue.state.mn.us** and enter **free tax preparation** into the Search box to find free tax preparation services near you.





Minnesota Credit for Qualifying Older Children: Helping families and children!



The Credit for Qualifying Older Children delivers tax relief to individuals with children. The credit can reduce the tax you owe and provide you with a refund.

Am I eligible for the Credit for Qualifying Older Children?

Generally, you must meet these requirements to claim the Credit for Qualifying Older Children.

- You were a full-year or part-year resident of Minnesota in 2024 (with certain exceptions for military members)
- You are not a dependent of another person
- You have one or more "qualifying older children" as defined by the IRS

How much is it?

The maximum credit is:

- \$970 for one qualifying older child
- \$2,210 for two qualifying older children
- \$2,630 for three qualifying older children

The credit phases out if your income is over \$29,500 for Individual filers and \$35,000 for Married Filing Jointly.

How do I claim it?

Claim the Credit for Qualifying Older Children using Schedule M1CWFC, Minnesota Child and Working Family Credits.

You may also qualify for free tax return preparation! Go to **www.revenue.state.mn.us** and enter **free tax preparation** into the Search box to find free tax preparation services near you.





The Minnesota Department of Revenue Offers Translated Handouts

Visit our promotional webpage at www.revenue.state.mn.us and enter **Promotional** into the Search box. You can also view our handouts by using a QR code.

American Indian Tribal



Somali

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Spanish

Visite nuestra página promocional en www.revenue.state.mn.us e introduzca **Promotional** en la casilla de búsqueda. También puede ver nuestros folletos utilizando un código QR.



Karen

ကလံၤအိဉ်သဝီရးသးအဂ္ၤစဲးအသးလီၤဖုဲး ဒီးအဂ္ၤစဲးအဂ္ၤပုၤ www.revenue.state.mn.us ဒီးအဂ္ၤ "**Promotional**" ဒီးSearch box တၢ်ဘျၤဉ်ဖိုဉ်ဒီးဆူဉ်ဖုဲးအဂ္ဂၤလၢအနံၤအဂုၤစဲး QR code အဂ္ၢ ကွဴာဒီးဖိုဉ်သ့ဉ်ဖုံး။ အိဉ်စဲးအဂ္ဂၤအနံၤ: အဂ္ဂၤအလံာ်, အဉ်အပုၤတိသး, အစံးနံး, ဟ မံာ်, ဆိၤ, ဒီး ကရံာ်အဂ္ဂၤလံၤ။







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