



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

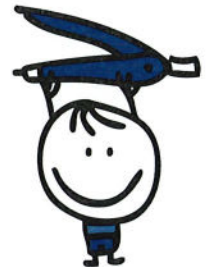
Income limits for Each Program

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.

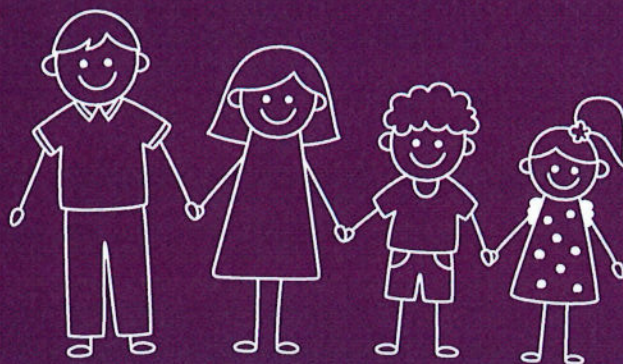
How do I claim it?

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.

