

Minnesota Department of Education

DATE: JULY 2007

TO: SCHOOL DISTRICT SUPERINTENDENTS
PLEASE SHARE WITH DISTRICT HOME SCHOOL ADMINISTRATORS

FROM: GLORY KIBBEL, SUPERVISOR
SCHOOL CHOICE & PROGRAM SERVICES

SUBJECT: HOME SCHOOL EDUCATION (NOTE: MDE IS NOT SENDING YOU A HARD COPY OF THIS INFORMATION – PLEASE GIVE TO YOUR APPROPRIATE STAFF)

This information is intended to address the most common questions received by this office from school district staff, home schools, and persons interested in home-schooling. It is intended to assist school district staff working with home schools.

This packet contains:

- [Minnesota Compulsory Instruction Report, Form ED-02222-05](#). The department developed this form at the request of school district staff and home schools. Minnesota statute does not require home schools to use this form. Other report formats may be used. **This form can now be downloaded from the Minnesota Department of Education (MDE) home school Website: education.state.mn.us** Click **Academic Excellence** (by the search box), **click School Choice and then Non-Public Schools on the right hand list.** This completed form is retained at the district and is **not** copied.
- A list of Minnesota State Recognized Accrediting Agencies (for nonpublic schools).
- An updated home school packet. MDE distributes this packet upon request to individuals interested in home schooling.

The information included in the home school packet and links to the applicable Minnesota statutes are also available on MDE's [home school Website](#).

Additional questions should be directed to the following contacts:

Compulsory Instruction Law, Minnesota Department of Education, 651-582-8471.
Immunizations Requirements, Department of Health, Cheryl Smoot, 651-281-9961.
Aids for Nonpublic Students, Minnesota Department of Education, Greg Sogaard, 651-582-8858.

Table of Contents

2006, 2007 Legislative Update	4
Home Schooling in Minnesota : General Information	5
Home Education Resources from the Minnesota Department of Education (MDE):	6
Minnesota Home Education Organizations	6
Minnesota State Recognized Accrediting Agencies	7
11 th & 12 th graders – Post-Secondary Enrollment Options Program (PSEO)	7
Nonpublic Pupil Aids Reimbursement for 2007-08	7
Education Tax Credits and Deductions.....	7
Home School Publications and Periodicals	8
Testing Materials	8
Website Addresses for Homeschool Information.....	8
Additional Home School Resource Information.....	9
Non-public Schools’ Reporting Responsibilities	11
Reporting Responsibilities of Accredited Schools	11
Reporting Responsibilities of Nonaccredited Schools.....	11
Assessment Responsibilities.....	12
Post-Secondary Enrollment Options (PSEO)	13
Eligibility	13
Eligible Institutions.....	13
Transportation.....	13
Involvement in High School Activities.....	13
Choosing to Participate	13
PSEO Courses and Credits.....	14
How to Participate in PSEO.....	14
Intermediate District	14
Graduation.....	14
PSEO Registration and Reimbursement Procedures	15
Drivers Education Information	16
Summary of Minnesota Rules 7411.0540 for Classroom Drivers Education.....	17
Approved Sources for Driver Education Textbooks.....	18
Minnesota K–12 Education Subtraction and Credit Application Information	19
Individual Income Tax Fact Sheet #8	19
What is the subtraction and who qualifies?	19
What is the credit and who qualifies?	20
Required Documentation	20
Qualifying child	21
Qualifying expenses.....	21
Fees paid for instruction or tuition.....	22
Qualified instructors.....	22
Required school materials.....	23
Transportation costs paid to others	23
Determining year of payment for financed expenses	25
Educational Expense Subtraction and Credit Limits	25

Table of Contents, Cont.

Minnesota K–12 Education Subtraction and Credit Eligibility Sheet..... 27
 Eligibility of expenses for both the education credit and subtraction..... 27
 Eligibility of expenses for the education subtraction only..... 29
 Sample questions about subtraction and credit expense claims: 30
Minnesota Statutes 2006 Table of Chapters, Chapter 120A .22 (Compulsory Education) 31
 Subdivision 1. Parental responsibility..... 31
 Subd. 2. Applicability. 31
 Subd. 3. Parent defined; residency determined..... 31
 Subd. 4. School defined. 31
 Subd. 5. Ages and terms. 31
 Subd. 6. Children under seven. 32
 Subd. 7. Education records. 32
 Subd. 8. Withdrawal from school. 32
 Subd. 9. Curriculum. 33
 Subd. 10. Requirements for instructors..... 33
 Subd. 11. Assessment of performance..... 33
 Subd. 12. Legitimate exemptions..... 34
 Subd. 13. Issuing and reporting excuses. 34
Minnesota Statutes 2006 Table of Chapters, Chapter 120A .24 (Reporting)..... 35
 Subdivision 1. Reports to superintendent. 35
 Subd. 2. Availability of documentation. 35
 Subd. 3. Exemptions. 35
 Subd. 4. Reports to the state..... 35
Minnesota Statutes 2006 Table of Chapters, Chapter 120A .26 (Enforcement & Prosecution)..... 36
 Subdivision 1. On-site visits. 36
 Subd. 2. Alternative to visits..... 36
 Subd. 3. Notice to parents..... 36
 Subd. 4. Fact-finding and mediation..... 36
 Subd. 5. Notice to county attorney..... 36
 Subd. 6. Criminal complaint; prosecution. 36
Home School Statutes 37
 Compulsory Instruction Law 37
 Health Standards and Immunization Requirements for School Children..... 37
 Aids for Nonpublic School Children 37

2006 Legislative Update

College-Level Examination Program (CLEP)

Sec. 5. Minnesota Statutes 2005 Supplement, section 120B.131, subdivision 2, amended to read:

Subd. 2. Reimbursement for examination fees. The state may reimburse college-level examination program (CLEP) fees for a Minnesota public or nonpublic high school student who has successfully completed one or more college-level courses in high school in the subject matter of each examination in the following subjects: composition and literature, mathematics and science, social sciences and history, foreign languages, and business and humanities. The state may reimburse each student for up to six examination fees. The commissioner shall establish application procedures and a process and schedule for fee reimbursements. The commissioner must give priority to reimburse the CLEP examination fees of students of low-income families. (passed 2005-06)

2007 Legislative Update

No changes.

Home Schooling in Minnesota : General Information

Home School

Home-schooling is a commitment of time, dollars and planning. It is suggested that parents and guardians research this option at the local public library (a selection of printed resources is provided on the following pages), with other home school families and with the Home School Associations (contact information is provided in the following pages).

Required Reporting

Contact the superintendent's office in the district where you live for the home school report forms. Reporting requirements are outlined in the enclosed *Nonpublic Schools' Reporting Responsibilities under the MN Compulsory Instruction Law and Health Standards Law*. Questions regarding reporting requirements should be directed to 651/582-8471.

Please note: Home schools can be started at any time. The law specifies that home schools starting before October 1st submit certain information to the district by October 1st. Home schools starting after October 1st, should submit the required information as soon as possible. Students between the ages of 7 and 16, if not reported in enrollment at a school, are subject to Minnesota's truancy laws.

Curriculum and Materials

Minnesota's Compulsory Instruction Law (M.S. 120A.22, Subdivision 9) specifies minimum curriculum requirements, see [*Nonpublic Schools' Reporting Responsibilities under the MN Compulsory Instruction Law and Health Standards Law*](#) (page 11). The Home School Associations and public library are valuable resources for identifying curriculum and materials.

Instructor Qualifications

M.S. 120A.22 subdivision 10 specifies six qualifying requirements for instructors. Reporting requirements vary according to qualifications and are detailed in the [*Nonpublic Schools' Reporting Responsibilities under the MN Compulsory Instruction Law and Health Standards Law*](#) (page 11).

Diploma

The home school, as a private school, provides the diploma.

Please note: We recommend that the home school keep extensive records of the child's coursework: a transcript showing subjects completed and grades earned and a portfolio of work accomplished in each subject area. Extensive records may be useful when the student moves on from the home school.



Home Education Resources from the Minnesota Department of Education (MDE):

Technical assistance is available from MDE:

- School Choice and Program Services: Sue Sattel, Enrollment Options Specialist; phone: 651/582-8471; E-mail: sue.sattel@state.mn.us
- Program Finance Division: Greg Sogaard, Finance Specialist (Nonpublic School Aid); phone: 651/582-8858; E-mail: greg.sogaard@state.mn.us

“Programs and Policies Affecting Nonpublic School Students, Parents, and Families”:

- A document summarizing key issues is available on MDE’s Website at: education.state.mn.us/html/intro_nonpublic_choice.htm

Minnesota Home Education Organizations

Minnesota Homeschoolers' Alliance
PO Box 40486
St. Paul, MN 55104
612/288-9662
1-888-346-7622
e-mail: mha@homeschoolers.org
WWW: <http://www.homeschoolers.org>

See *Additional Resource Information* sheet for a description of Minnesota Homeschool Alliance’s services and activities.

Minnesota Association of Christian Home Educators (MACHE)
PO Box 32308
Fridley, MN 55432
763/717-9070
e-mail: mache@isd.net
WWW: <http://www.mache.org>

Minnesota Association of Christian Home Educators (MACHE), pronounced ‘mah-shay’ is a statewide facilitating organization for those who are or have an interest in home educating. Membership is open regardless of religious belief, political persuasion or ethnic background.

Benefits include the Annual Conference at the St. Paul River Center: 70 workshops, 120+ exhibit booths and a used book sale; bi-monthly newspaper; statewide support group coordination; annual graduation ceremony; home page on the WWW and a 150 page notebook of resources and guides to successfully teach in compliance with the law. The voice mail and e-mail message centers answer basic home education questions and relay specific queries to appropriate resources.

Minnesota State Recognized Accrediting Agencies

Teaching Effective Academics and Character at Home (TEACH)
Robert Newhouse, Director
10250 Jody Avenue North
Stillwater, MN 55082
651/762-5600

A Christian-based organization with certified consultants assisting families in curriculum selection, record-keeping, home school organization, and training. TEACH also offers support groups and activities for children and teens. It has chapters in North Carolina, Indiana and New Jersey.

Home-Based Educators' Accrediting Association (HBEAA)
Michelle McCreedy, President
P.O. Box 93
Montgomery, MN 56069
651/223-0333

HBEAA provides accountability, guidance and encouragement to families who have a conviction to educate their children at home.

11th & 12th graders – Post-Secondary Enrollment Options Program (PSEO)

Application form is available on MDE's Website at: [PSEO Notice of Student Registration](#)
For assistance or questions, contact Sue Sattel at 651/582-8471.

Nonpublic Pupil Aids Reimbursement for 2007-08

Home school students, as well as other nonpublic students, are eligible for three forms of state aid. Included below are the authorized rates of entitlement per eligible pupil to be used in computing district allotments for nonpublic pupil aids for school year 2007-08 (subject to change once participation levels are determined):

Textbooks, Standardized Tests, & Individualized Instructional Materials \$74.98
Pupil Health Services \$53.71
Secondary Pupil Guidance & Counseling \$178.00

Forms for these aids must be obtained from the local public school serving the area within which the nonpublic student lives and returned to the school at a specified date each year (no later than October 1st, 2007 for the 2007-08 school year). Materials and services are provided by the local public schools which are reimbursed by the state. Questions regarding the nonpublic pupil aids should be directed to Greg Sogaard, 651/582-8858.

Education Tax Credits and Deductions

Information is available on the Website for the Minnesota Department of Revenue:
www.taxes.state.mn.us. (Go to "Individual Income Tax" and look for information on "education credit and subtraction.")

Home School Publications and Periodicals

Leppert and Leppert: *Homeschooling Almanac: 2002-2003*

Mary Pride, *Practical Homeschooling Magazine*
(bi-monthly publication that lists and reviews curriculum packages)
For more information, 1-800-346-6322

Donna Reed, *Homeschool Resource Book*

Holt Associates, *Growing Without Schooling* (homeschooling magazine)

Borg Hendrickson, [Home School the First Step and How to Write a No Cost, Low Cost Curriculum for Your Home School Child.](#)

Practical Homeschooling: Bimonthly publication that lists and reviews curriculum packages.
For information: 1/800/346-6322

Testing Materials

Minnesota Testing Center (U of M)
Testing Program
612/626-1803

Website Addresses for Home School Information

www.homeschool.com

www.home-school.com

www.arcamax.com

www.learninfreedom.org

www.homeschoolzone.com

www.kaleidoscapes.com

www.homes-cool.com

www.store.yahoo.com

This partial list of resources is provided as a service to customers of the Minnesota Department of Education (MDE). The listing of these resources does not constitute endorsement of either their content, which MDE does not control, or of services or products offered on commercial sites. The information and services offered by these organizations is not necessarily consistent with MDE or other Minnesota state government positions or policies.

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Additional Home School Resource Information

The resources provided in this package related to home-schooling are included as a service to MDE customers. Their presence in this packet does not constitute endorsement of either their content, which MDE does not control, or of services or products offered on commercial sites. The information/services offered by these organizations are not necessarily consistent with MDE or other Minnesota state government positions or policies.

Minnesota Homeschoolers' Alliance
P.O. Box 40486
St. Paul, MN 55104
(612)288-9662
1-888-346-7622
e-mail: mha@homeschoolers.org
WWW: <http://www.homeschoolers.org>

The Minnesota Homeschoolers' Alliance is a non-profit 501c(3), nonpolitical, nonsectarian organization committed to:

1. Encouraging and enabling homeschooling families through education, networking opportunities, activities, and guidance on homeschooling issues;
2. Providing information and support to families considering the homeschooling option; and
3. Raising community awareness, correcting misconceptions, and providing information about the legal option of home education.

You do not have to be currently homeschooling a child of school age to join. Parents of preschoolers, parents with children in public or private school, grandparents, libraries, churches and individuals seeking homeschooling information are welcome to join.

Membership is \$25 new or \$20 renewal for one year (2000 rate).

Join MHA and receive:

The homeschoolers' handbook featuring:

- ◆ Articles on learning styles and homeschooling approaches,
- ◆ Testing Information and contacts,
- ◆ Ideas for documenting the homeschool experience,
- ◆ Curriculum and supply resources.

A quarterly newsletter ~ The Grapevine ~ featuring:

legislative information, articles of interest to homeschoolers, an events and opportunities listings including: MHA events (members receive reduced fees for MHA events), businesses, museums, nature centers, class offerings and more.

A member directory

To help you connect with support groups, co-ops and other members with whom you share common interests.

MHA is committed to fulfilling its mission without discrimination based on race, religion or educational philosophy.

Additional Resource Information (cont.)

Christian Resource Center
1310 West County Road B2
Roseville, MN 55112
Phone: 651-633-6479 x303
Email: CRC@gracechurch
www.gracechurchroseville.org
Call for CRC's hours

Christian Resource Center, known as CRC, is a non-profit organization specializing in all types of resources for anyone considering the possibility of home education. There are two facets to CRC's ministry, the Curriculum Lab and the Lending Library. The Curriculum Lab houses more than 1000 examples of curriculum that can be used to educate children in the home. In addition, there are other resources such as book lists, standard scope and sequences and books containing pages and pages of publishers, distributors and organizations intended to help understand and aid in educating children at home. Anyone may visit CRC and look over these resources whenever CRC is open. These resources are never to leave the lab enabling everyone the chance to benefit from them.

The Lending Library houses more than 4000 resources ranging from phonics to biography, science to fiction. CRC does not try to imitate the public library, but attempts to fill the gap between what is found in a public library and what is found in the typical church library. These resources include videos, manipulatives, books and tapes. Home schooling resources ranging from how to begin through what college-bound home educated teens need to know about getting into the college of their choice. There is a charge to check out lending library resources.

In addition, the current membership packet from Minnesota Association of Christian Home Educators, MACHE, is on site. This packet includes a wealth of information pertaining to home educating in Minnesota.

CRC is located on the campus of Grace Church Roseville on the corner of Hamline Avenue and County Road B2 in Roseville, one mile east of the Rosedale Shopping Center.

Also, if you go to www.yahoo.com and enter homeschool in the search area it will bring up many different links on homeschool. You might also try Lycos, MSN, Infoseek, Altavista and other search engines.

These resources are included as a service to MDE customers. Their presence in this packet does not constitute endorsement of the content or of services or products on commercial sites.

Non-public Schools' Reporting Responsibilities Under the Minnesota Compulsory Instruction Law* and Health Standards Law

Nonpublic schools, including Home Schools, may be started at any time. However, for those that start in September, the following October 1st deadline applies. Students between the ages of 7 and 16 must be reported in attendance at a school or they are subject to Minnesota truancy laws (note that certain 16 and 17 year-old youth may also be declared truant if they have not followed the formal withdrawal procedures required by law – Minnesota Statutes § 120A.22, Subdivision 8).

Reporting Responsibilities of Accredited Schools

Nonpublic schools, persons or institutions that are accredited by a state recognized education accrediting agency must submit the following information to the superintendent of the district in which the child resides:

1. By October 1 of each year, the name, birth date and address of each child receiving instruction.
2. By October 1 of each year, the parent of persons receiving instruction in a home school shall submit immunization statements, as required by M.S. 121A.15, Subds. 1-9, the health standards law covering school children (other nonpublic schools submit immunization reports directly to the Commissioner of the Minnesota Department of Education within 60 days of the commencement of each new school term).

Reporting Responsibilities of Non-accredited Schools

Nonpublic schools, persons or institutions that are not accredited by a state recognized education accrediting agency must submit the following information to the superintendent of the district in which the child resides:

1. By October 1 of each year, the name, birth date and address of each child receiving instruction.
2. By October 1 of each year, the parent of persons receiving instruction in a home school shall submit immunization statements, as required by M.S. 121A.15, Subds. 1-9, the health standards law covering school children (other nonpublic schools submit immunization reports directly to the Commissioner of the Minnesota Department of Education within 60 days of the commencement of each new school term).
3. The name of each instructor and evidence of compliance with one of the six options for being qualified as an instructor:
 - (1) hold a valid Minnesota teaching license in the field and for the grade level taught;
 - (2) be directly supervised by a person holding a valid Minnesota teaching license;
 - (3) successfully complete a teacher competency examination;
 - (4) provide instruction in a school that is accredited by a state recognized accrediting agency;
 - (5) hold a baccalaureate degree; or
 - (6) be the parent of a child who is assessed yearly on a nationally norm-referenced standardized achievement examination.
4. An annual instructional calendar.
5. For each child instructed by a parent who meets none of the options for being a qualified instructor except the sixth option (being a parent of a child who is assessed), a quarterly report card on the achievement of the child in each required subject area (see ** below).

Assessment Responsibilities

In addition to the above reporting requirements, the law specifies that, "each year" the performance of every child enrolled in a nonpublic school must be assessed using a nationally norm-referenced standardized achievement examination. The specific exam used, method of administration and location is to be determined through a mutual agreement between the superintendent of the district in which the child receives instruction and the person in charge of the child's instruction.

If the results of the assessments indicate that the child's performance on the total battery score is at or below the 30th percentile or one grade level below the performance level for children of the same age, the parent shall obtain additional evaluation of the child's abilities and performance for the purpose of determining whether the child has learning problems.

To the extent the standardized examination does not provide assessment in all the subject areas required in Minnesota law (see ** below), the parent must assess the child's performance in the applicable subject area. This requirement applies only to a parent who provides instruction and does not meet one of the first three requirements for being qualified as an instructor (see 3 above).

In addition to the above items, which must be reported to appropriate school district superintendents, nonpublic schools, persons and institutions that are not accredited must make the following information available:

Documentation indicating that the subjects required by this law are, in fact, being taught. This documentation must include class schedules, copies of materials used for instruction and descriptions of methods used to assess student achievement.

*** In relation to the Compulsory Instruction Law, "nonpublic schools" include all methods used outside public education to comply with the law.**

**** For purposes of fulfilling Minnesota's Compulsory Instruction Law, instruction must be provided in at least the following subjects:**

- (1) basic communication skills including reading and writing, literature and fine arts;**
- (2) mathematics and science;**
- (3) social studies including history, geography and government; and**
- (4) health and physical education.**

The above is a summary of requirements specified in Minnesota's Compulsory Instruction Law, M.S. 120A.22-120A.26, as well as related provisions of other state laws.

For further information Regarding Reporting Responsibilities under the Compulsory Instruction Law, please contact Donna Swanson (651) 582-8663

For further information regarding Home School or to request a copy of the Compulsory Instruction Law, please phone Sue Sattel (651) 582-8471

or

[Http://education.state.mn.us](http://education.state.mn.us)

Minnesota Department of Education

<http://www.revisor.leg.state.mn.us>

Minnesota Office of the Revisor of Statues

Post-Secondary Enrollment Options (PSEO) for Parents and Students in Minnesota



Post-Secondary Enrollment Options (PSEO) allows high school juniors and seniors to take courses, full-or part-time, at a post-secondary institution, for high school credit.

The program provides students with a greater variety of class offerings and the opportunity to pursue more challenging coursework than may be available at the high school. The tuition, fees and required textbooks are available at no cost to students.

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Eligibility

Any public, nonpublic, home school or American Indian-controlled tribal contract or grant student classified as an 11th or 12th grader and accepted by a post-secondary institution, may enroll either full- or part-time in nonsectarian courses or programs at that post-secondary institution. Students participating in cultural exchange programs are not eligible. Nonpublic schools are not required to follow all sections of the PSEO law. Students and families attending nonpublic schools are encouraged to discuss the school's PSEO policy with a counselor or program advisor well in advance of participation in this program.

Eligible Institutions

Eligible institutions include the University of Minnesota and its branches; all state universities, community colleges and technical colleges; private, Minnesota, two- or four-year, residential, degree granting, liberal arts colleges; non-profit, degree granting trade schools; or accredited opportunities industrialization centers in Minnesota. If all colleges are 40 or more miles away, a student may request a college credit course be offered at the high school. Students should work with a high school counselor or principal to ensure courses taken fulfill credit requirements for graduation. Home school students work directly with the PSEO advisor at the college they plan to attend. Students will need to complete and sign the PSEO Notice of Student Registration form. A parent's signature is required unless the student is 18 years old or older.

Transportation

Students or their parents are responsible for transportation to the post-secondary institution. Students may be able to ride a scheduled school bus for a fee. If the student's family qualifies, their parent or guardian may apply for reimbursement for transportation costs. Public school students can obtain the reimbursement forms from their high school counselor or principal. Nonpublic and home schooled students can obtain their reimbursement forms from the post-secondary institution.

Involvement in High School Activities

High schools may not prohibit students from participating in school sponsored activities based on PSEO status.

Choosing to Participate

Students should start by planning early. The decision to participate is an important one. The student will be expected to be a responsible, self-starting, independent learner. Students should seek out additional information and counseling at the high school and at the post-secondary institution to ensure that they are making the best choice for themselves and their educational future.

PSEO Courses and Credits

When selecting courses, students must be careful to fulfill the subject areas required for high school graduation. The high school should allow students flexibility in choosing generally comparable courses to meet requirements. Students may choose any nonsectarian electives they desire. Students are not permitted to take remedial, developmental or other courses not considered college level.

Students may take one or more courses up to a full-time course load as defined by the post-secondary institution.

The high school determines the amount of credit to be awarded. However, no more than 7 quarter credits or 4 semester credits can be required to equal one year of high school credit in each subject.

Credits received at a post-secondary institution are on the student's record and count as courses completed at that institution. Transferring credits to another institution is dependent upon the transfer rules of that institution.

When public school students have a disagreement with their high school about course credits they may appeal that disagreement in writing to the Commissioner of Education. Nonpublic school students should inquire of their high school counselor or program advisor about an appeals process.

If students withdraw from a course, they must let the post-secondary institution and the high school know immediately. PSEO students should expect to be subject to the same procedures and/or penalties as any other high school student when withdrawing from or failing a course.

Students with PSEO status are high school students taking courses at another location for part or all of the day. Their grades should be recorded by the high school for the honor roll and other special awards. Students are responsible for delivering their post-secondary grades to the high school.

Many high schools are cooperating with colleges and universities to provide college courses at the high school. Students may wish to take these courses. Many Minnesota colleges accept credit transfers of these courses in the same manner they would accept credits from another college; some do not. Students should check that the college they plan to attend will apply these credits toward their chosen college degree.

How to Participate in PSEO

High schools are required to provide information to sophomores and juniors by **March 1** for the following fall.

Students are requested to inform the high school before **March 30** if considering participation in the program the following academic year. However, students are not bound by the March 30 deadline. If students qualify for the post-secondary institution they wish to attend, they do not need the permission of the high school to enroll.

Intermediate District

A student enrolled in a district that is a member of an intermediate district that operates a secondary vocational program at a college may access post-secondary courses and receive high school and college credit for courses successfully completed through that program. Students accessing those courses do not have PSEO status.

Graduation

If, at the date of the graduation ceremony the student has successfully completed all coursework and credit requirements for graduation, the student must be allowed to participate in the ceremony and receive a signed diploma along with the other graduates.

If the student is still in progress at the post-secondary institution toward completion of the graduation requirements, the student must be allowed to participate in the ceremony and receive an unsigned diploma. The signed diploma will be awarded after the college grades are received by the high school.

For Further Information

Contact the Department of Education:
Program questions: Sue Sattel 651/582-8471

For PSEO reporting and finance questions,
contact Steve Etheridge 651/582-8771

PSEO Registration and Reimbursement Procedures for Home School Students

July 2007

The Post-Secondary Enrollment Options (PSEO) program is available to juniors and seniors enrolled in non-public schools, including home schools elect to stop reporting students age 16 and older to the resident school district, which is allowed for in the compulsory instruction law (M.S. 120A.22).

This registration may be completed by obtaining a PSEO Notification of Student Registration form from the internet. At the MDE Website: <http://education.state.mn.us> click education programs, school choice, academic options, post-secondary enrollment options. The approved college, university, technical and community college will assist you with the admissions process should the student be a qualified 11th or 12th grader.

Home school students are eligible to register for the Nonpublic Pupil Aids program, which includes the provision of textbooks and individualized learning materials if they register with the school district by an early fall deadline. Textbooks required for PSEO courses are covered in the PSEO tuition bill paid by the state. PSEO course textbooks, whether required or not, may not be reimbursed under the Nonpublic Pupil Aids program. However, if the student is attending PSEO part-time and participating in additional home school courses, eligible textbooks and individualized learning materials may be provided through the Nonpublic Pupil Aids program for use in the home school course work. Note: textbooks are the property of the college and must be returned there after use.

Questions regarding **PSEO programming** should be directed to MDE, Sue Sattel, Enrollment Options Specialist at 651/582-8471. Questions regarding **PSEO reporting and finances** should be directed to Steve Etheridge at 651/582-8771. Questions regarding the **Nonpublic Pupil Aids** programs should be directed to Greg Sogaard at 651/582-8858.

Drivers Education Information

Minnesota Department of Public Safety
Driver and Vehicle Services
Minnesota Street, St. Paul, MN 55101
Phone: 651-296-6911 TTY 651-282-6555
Internet: <http://www.dps.state.mn.us>

To Home School Parents:

Effective August 1, 1999, the Minnesota legislature approved home school parents for teaching the classroom portion of driver education. In order for you to participate, the following requirements must be met:

1. Your son or daughter must be at least 15 years of age.
2. You must obtain a letter from the superintendent of schools in the district in which you live stating that your child is a full-time home school student.
3. The classroom materials that you use must be approved by this office. You must also comply with the Minnesota rules governing classroom instruction. Enclosed is a summary of these rules and a list of pre-approved textbooks and other resources that you may use. If you wish to use classroom materials other than those on the list, you must contact this office for approval.
4. When your child has completed the required 30 hours of classroom instruction, send a letter to this office stating that the instruction has been completed, which text was used, your child's full legal name (first, middle and last) and date of birth. Also, enclose the letter from the superintendent of schools.
5. Upon receipt of your letter, this office will send a proof of classroom completion document to you. This is the document that you must present to the behind-the-wheel instruction provider in order for the student to be issued a Certificate of Enrollment, also called the "blue card." The blue card is then brought to a state examining station along with a certified copy of the student's birth certificate, at which time the student may take the written test. When the test is passed, application may be made for an instruction permit.
6. Once the instruction permit has been obtained, the student must receive six hours of behind-the-wheel instruction from a licensed drive education instructor and 30 hours of supervised driving (ten of which must be at night) with an authorized licensed driver who is at least 21 years of age. After this practice driving, and after the permit has been possessed for at least six months with no moving violations, and the student is at least 16 years of age, they are eligible to take a road test and, when the test is passed, obtain their provisional driver's license.

If you have any further questions, you may contact this office at the above address, phone number, or Internet address.

Summary of Minnesota Rules 7411.0540 for Classroom Drivers Education

A written classroom curriculum guide (textbook) must be used by an instructor conducting classroom instruction.

The instructor must be physically present with the student during classroom instruction to instruct as well as to address the questions and comments of the student.

A student must receive a minimum of 30 hours of classroom instruction, with no more than three hours of class per day.

The curriculum presented to the student must include at least the following:

- Decision-making analysis and assessment.
- Information on the effects of alcohol, illegal drugs, prescription drugs and nonprescription drugs on a person's ability to drive.
- Legal penalties and financial consequences of operating a motor vehicle while under the influence of alcohol or drugs.
- Passenger restraint system or equipment usage.
- Roadway characteristics.
- Vehicle speed under different driving conditions.
- State traffic law (the Minnesota Driver's Manual will suffice).
- Vehicle ownership, leasing and maintenance.
- Driver's attitudes and emotions and their effect on safety.
- Driver's responsibility when around school buses.
- Safety at railroad crossings.
- The physics involving tires, traction and braking.
- Operating vehicles with both conventional and antilock (ABS brake systems).

Approved Sources for Driver Education Textbooks

AAA Traffic Safety Department
100 AAA Drive
Heathrow, FL 32746-5063
612-707-4200 in Minnesota

(How to Drive)

Glencoe/McGraw-Hill
2122 Your Rd., Ste 130
Oak Brook, IL 60521
1-800-762-4876
www.glencoe.com

*(Responsible Driving, Tomorrows Drivers,
Building Safe Driving Skills)*

Propulsion International, Inc.
3500 Boul. Matte, Ste 214
Brossard, Quebec J4Y 2Z2
223-444-7001

(Handbook Plus)

Scott Foresman – Addison Wesley
1900 E Lake Avenue
Glenview, IL 60025-9882
1-800-552-2259

(Drive Right)

Thomson Learning,
ITP Education Division
7625 Empire Drive
Florence, KY 41042
1-800-354-9706
www.licensetodrive.com

(License to Drive)

Indiana University – Bloomington
(correspondence course)
School of Continuing Studies
Division of Extended Studies
Own Hall 001
Bloomington, IN 47405
1-800-457-4434

(Includes “Drive Right” textbook, learning guide and videos)

Keystone National High School
(correspondence course)
420 West 5th Street
Bloomsburg, PA 17815
717-784-5520

(Includes “Responsible Driving”, learning guide and video)

Go to: MN Department of Revenue site for Education Fact Sheet #8 www.taxes.state.mn.us click individual taxes; click education for additional information

Minnesota K–12 Education Subtraction and Credit Application Information

Individual Income Tax Fact Sheet #8

This fact sheet is also available in a [printer-friendly English version](#) and Spanish version. You will need [Adobe Reader](#) to view and print this document.

[Eligibility requirements](#)

[Qualifying child](#)

[Qualifying expenses](#)

[Claim the expense in the year of payment](#)

[Limits](#)

[How to claim the subtraction and/or credit](#)

[Penalty for fraudulently claiming a refund](#)

[Questions you may have](#)

[For more information](#)

Minnesota has two programs—the [K–12 education subtraction](#) and the [K–12 education credit](#)—to help families pay expenses related to their child’s kindergarten through 12th grade (K–12) education. Both programs lower the tax you must pay and may even provide a larger refund when you file your Minnesota [Form M1](#), Individual Income Tax Return.

The amount of your subtraction or credit is based on the actual [qualifying expenses](#) you paid during the year for your child’s K–12 education—for which you have documentation—up to the maximums allowed by law. This fact sheet covers who qualifies for the subtraction or credit or both, what educational expenses qualify for each and which forms need to be filed.

Eligibility requirements

To claim either the subtraction or credit, you must have paid [qualifying expenses](#) during the year to help your [qualifying child’s](#) K-12 education. Part-year residents and nonresidents may also qualify for both the subtraction and credit.

What is the subtraction and who qualifies?

If you purchased educational material or services for your child’s K–12 education, you may be able to subtract your [qualifying expenses](#), up to the maximum amounts, from your taxable income when you file your Form M1.

Unlike the [education credit](#), there is no income limit to qualify for the K–12 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.

All tax credit and deduction information found here comes from the Minnesota Department of Revenue. For more information, their Website is www.taxes.state.mn.us .

What is the credit and who qualifies?

The education credit is a refundable credit that reduces your state income tax liability. If you meet the eligibility requirements provided below, you may claim a credit on your Form 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 amounts. (Prior to 2002, the amount of your K–12 education credit was 100 percent of your allowable expenses rather than 75 percent.)

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

In addition, your household income—your federal adjusted gross income plus most nontaxable income—must be below a certain limit for the year. The limits have changed in tax year 2005.

Beginning with tax year 2005. To qualify for the credit, your household income must be under a certain limit based on the number of qualifying children you have in grades K–12.

If your total number of qualifying children is:	Your household income limit is:
1 or 2	\$37,500
3	\$39,500
4	\$41,500
5	\$43,500
6 or more	*

For more than 5 children, the limit is \$43,500 plus \$2,000 for each additional qualifying child. **For years prior to 2005.** To qualify for the credit, your household income must have been less than \$37,500.

Required Documentation

To claim either the K–12 education subtraction or credit, you must have documentation—such as itemized cash register receipts and invoices—to prove any specific qualifying expense. Canceled checks alone may not be sufficient proof as to what you actually purchased. Also, be sure to save your receipts and other documentation; you may be asked to make these available to the department for review.

Keep in mind that the subtraction and credit may be claimed only to the extent of your actual expenses, and you cannot use the same expenses to claim both the subtraction and the credit.

We may require additional information, including the name of the organization or the qualified instructor to whom you paid fees for classroom or individual instruction.

Qualifying child

A qualifying child must meet the definition of a qualifying child for the federal earned income credit and must have been in grades K–12 during the year.

In other words, to qualify for either the subtraction or credit, the child must have lived with you in the United States for more than half of the year, been in grades K–12 during the year, attended a public, private or home school and must be:

- your child, adopted child, stepchild or grandchild, or
- your brother, sister, stepsibling or a descendant of your sibling or stepsibling whom you care for as your own child, or
- a foster child who was placed with you by an authorized placement agency and you care for the child as your own. (For years prior to 2002, your foster child must have lived with you in the United States for the entire year in order to qualify for either the education subtraction or credit.)

Beginning with tax year 2005, if the child is a qualifying child of more than one person and each person paid qualifying expenses, only one person may claim the qualifying expenses they paid for the child. You are not allowed to claim a subtraction or credit based on the qualifying expenses paid by another person for that child.

Qualifying expenses

In general, expenses that qualify for *either* the subtraction or the credit include:

- instructor fees and tuition for classes or instruction taken **outside** the normal school day or school year and the instructor is not the child's sibling, parent or grandparent,
- purchases of required educational materials for use **during** the normal school day,
- fees paid to others for transporting your child to and from school **for** the normal school day, and
- computer hardware for personal use in your home and educational software.

For expenses to qualify as a subtraction, your child must have attended a school located in the five-state area—Minnesota, Iowa, North Dakota, South Dakota or Wisconsin.

Qualifying expenses that apply *only for the subtraction* include private school tuition and tuition paid for college or summer school courses that are used to satisfy high school graduation requirements.

Expenses that *do not qualify for either* include purchases of materials for use **outside** the normal school day, and fees paid to others for transporting your child to and from activities **outside** the normal school day. If you home school your child, see [Fact Sheet 8a](#), Qualifying Home School Expenses, for more information about qualifying expenses.

Fees paid for instruction or tuition

Expenses that qualify for *either* the subtraction or the credit include fees and expenses paid for instruction or tuition taken **outside** the regular school day or school year for which your child is not required to attend, such as:

the instructional portion of fees and tuition paid for your child's after-school instruction, including tuition paid for a qualifying all-day *public* school kindergarten, if:

the after-school program or camp is through an enrichment (or fine and performing arts) program, academic summer camp, or other educational study, **and** the course is taught or instruction is provided by a qualified instructor.

fees paid for individual instruction by a qualified instructor, such as tutoring/music lessons
instructor fees for drivers education course if the school offers a class as part of the curriculum, regardless of where your child takes the class

The following expenses do not qualify for the credit or subtraction:

room and board

instructor fees paid for the teaching of religious beliefs

fees or tuition paid for programs that are not academic in nature, such as sport camps

Fees and expenses paid for instruction or tuition taken **during** the regular school day or school year, or for mandatory classes that are held outside the regular school day or school year, may only be claimed as a subtraction. These include:

private school tuition

tuition paid for college courses that are used to satisfy high school graduation requirements

instructor fees for drivers education course if the school offers a class as part of the curriculum

fees paid for individual instruction by a qualified instructor, such as band instructor fees paid for attending mandatory summer school

Qualified instructors

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, beginning with tax year 2002, a qualified instructor cannot be the child's sibling, parent or grandparent.

Required school materials

Generally, most expenses paid for required materials used for educational instruction **during** the regular school day or school year qualify. The material must be used in teaching subjects normally taught in public schools in grades K–12.

Qualifying expenses include:

- purchases of nonreligious textbooks
- purchases of required educational material, such as paper, pens, pencils, notebooks and rulers
- the purchase or rental fees of educational equipment, such as musical instruments and calculators
- expenses paid for field trips, including entrance fees to exhibits

Be sure to keep your itemized cash register receipts and invoices as documentation.

Do not include:

- materials purchased for use in extracurricular activities such as sporting events, musical or dramatic events, speech activities, etc.
- materials purchased or expenses incurred for after-school enrichment programs or summer camps
- books or materials used outside the normal school day
- required material that is not used for educational purposes, such as Kleenex and backpacks
- clothing worn to school and school uniforms, except for clothing required for physical education classes

Transportation costs paid to others

The *only* qualifying transportation expense is the amount you paid to others to transport your child to and from school or for field trips during the normal school day. However, to claim this expense as a subtraction or a credit, your child must have attended a school located in Minnesota, Iowa, North Dakota, South Dakota or Wisconsin.

Do not include costs for you or other members of your household to drive your child to school, the cost to transport your child to or from day care or to any program or camp that is not part of the normal school day. Also, you cannot include any travel expenses for overnight class trips.

Computer hardware and educational software

Personal computer hardware purchased during the year for use in your home qualifies, as long as it is not used in a trade or business. Examples of qualifying hardware can include a personal computer, printer, monitor, CD-ROM drive, modem, additional hard drives, memory upgrades or adaptive equipment for students with disabilities.

Software must have a clear educational purpose—computer games without educational value do not qualify. Software purchased to access the Internet qualifies. However, the monthly charges to a service provider for Internet access do not qualify. For limits to the computer expenses you may claim, see [Limits to computer expenses](#).

Examples of expenses that may qualify for the education credit and/or subtraction			
Educational expenses (Claim the expense in the year of payment)	Qualifies for:		
	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	
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	
Noneducational computer software			X
* <i>Study must be directed by a <u>qualified instructor</u>.</i>			

Determining year of payment for financed expenses

The year in which the payment was made determines when an expense qualifies. If the educational service or material was received in a year different than the year of payment, you may only claim the qualifying expense for the year in which the payment was made. This is true for both the education subtraction and credit.

If you receive a loan from your local bank or you use a VISA, MasterCard, AMEX or other third-party credit card to pay your qualifying expenses, your expenses are considered fully paid when you make the initial purchase.

However, the opposite is true if you purchased a qualifying expense on credit directly from the retail vendor. In this case, your purchase is not fully paid when you make the initial purchase. Rather, each payment you make to the vendor is considered a separate expense.

Example 1. Tammy bought a computer several years ago on credit using her VISA credit card, and she's still making payments on this purchase. In this case, because her initial purchase was made several years ago, it does not qualify for a credit or subtraction on this year's tax return.

Example 2. Charles received a loan from his local bank to pay educational expenses for his children. The expenses are considered to have been paid in the year they were made, regardless of when Charles paid back the loan.

Example 3. Last October, Don purchased a computer on credit directly from the computer store, and has made two payments during the year. Don may only include the amounts of the two payments, up to the maximums allowed, as qualifying expenses.

Example 4. Rita's daughter took tutored classes in the fall, but she didn't pay for the classes until January of the next year. For both the subtraction and credit, Rita's qualifying expenses must be claimed in the year in which the fee is paid, not when the class is taken.

Educational Expense Subtraction and Credit Limits

Subtraction limits

You may subtract your actual qualifying educational expenses, up to a maximum of \$1,625 per qualifying child in grades K–6, and \$2,500 for a qualifying child in grades 7–12. In the case where a child went from 6th grade to 7th grade during the calendar year, the maximum for that child is \$2,500. There is no family maximum subtraction, only a per-child maximum.

Credit limits

Your credit is limited to 75 percent of your qualifying expenses that you paid during the year for your qualifying child's K–12 education, up to the maximum amounts. The remaining 25 percent of qualifying expenses cannot be used to claim the subtraction. (Prior to 2002, you were able to claim up to 100 percent of your qualifying expenses.)

Beginning with tax year 2005, the maximum credit you may claim is based on your household income and the number of qualifying children you have in grades K–12.

Your maximum credit limit will be determined when you complete Schedule M1ED, K-12 Education Credit.

For years prior to 2005: If your household income is \$33,500 or less, the maximum credit you may claim is \$1,000 per child and \$2,000 per family. In no case will your credit be more than \$2,000.

If your household income is from \$33,501 to \$37,499, the maximum credit is reduced. Your maximum credit limit is determined when you complete Schedule M1ED.

Limits to computer expenses

If the qualifying computer expenses for your family exceed \$200, the most you can claim is:

- \$200 of the expenses for the subtraction, and
- \$200 of the expenses for the education credit (if your income qualifies).

If you qualify and claim your computer-related expenses for both the subtraction and credit, you cannot claim more than your actual computer expenses or \$400 total, whichever is less.

How to claim the subtraction and/or credit

Education subtraction

To claim the education subtraction, determine the amount of your qualifying expenses and fill in the amount on the appropriate line of your Form M1.

Keep in mind that your subtraction must be based on your actual expenses during the year for which you have proof to substantiate your claim, such as cash register receipts and canceled checks. You are not required to submit the documentation with your return, but you are required to show it if requested by the department.

Note: If you qualify for the subtraction and your household income is less than the income limit for the K-12 education credit, it is to your advantage to first determine your credit. Once your credit limits are reached, you may take the balance of your qualifying expenses, if any, as a subtraction.

Education credit

To determine your education credit, complete Schedule M1ED. Enter your credit amount on the appropriate line of your Form M1. You must include your completed Schedule M1ED when you file your Form M1.

If your credit is limited by the maximum amounts, you can then use the remaining qualifying expenses to claim the subtraction, up to the limits you can subtract. However, you cannot claim both the subtraction and credit using the same expenses. Also, even though your credit is limited to 75 percent of your qualifying expenses, you cannot claim the remaining 25 percent as a subtraction.

Penalty for fraudulently claiming a refund

If you file a return that fraudulently claims a credit or refund, including the K-12 education credit, you will be assessed a penalty. The penalty is 50 percent of the fraudulently claimed refund.

(For Legislation on Compulsory Instruction in Minnesota which authorizes Home Education, www.revisor.leg.state.mn.us Click Statutes Laws & Rules – upper left; Type 120A.22 in the rectangular box and click go; After printing, return to screen and type 120A.24 in the rectangular box, go, print; After printing, return to screen and type 120A.26 in the rectangular box, go, print.

Minnesota K–12 Education Subtraction and Credit Eligibility Sheet

Taxpayers who home school their children may be eligible for the Minnesota K-12 Education Credit and Subtraction. The credit and subtraction apply to home schooling education expenses required as part of a "normal school day" – that is, expenses for subjects normally taught in public school grades K-12. The education credit is limited to 75 percent of a taxpayer's qualifying expenses. This limit does not apply to the education subtraction.

The following table outlines the eligibility of expenses for both the credit and subtraction. This Home School Expense Sheet is also available in a [printer-friendly version](#). You will need [Adobe Acrobat Reader](#) to view and print this document.

More information

For more information, see the [education credit and subtraction](#) area of our [Tax information for individuals](#) section. You may also want to see [Individual income tax fact sheet #8: K-12 Education credit and subtraction](#) and [fact sheet #8a: Qualifying Home School Expenses](#).

Eligibility of expenses for both the education credit and subtraction	
<p>Instructional materials required for and used in class during the normal school day</p>	<p>The following expenses qualify:</p> <ul style="list-style-type: none"> Paper and notebooks, including computer paper Pens, pencils, chalk and erasers Rulers Home economics, shop and art supplies Science beakers and test tubes Sheet music and other music or dance supplies <p>The following expenses <i>do not</i> qualify:</p> <ul style="list-style-type: none"> Materials for setting up a home school – desks, blackboards, maps, etc.
<p>Books required for and used in the class during the normal school day</p>	<p>The following expenses qualify:</p> <ul style="list-style-type: none"> Textbooks Academic books Art and music books Math and science books Reading books Teacher's editions <p>The following expenses <i>do not</i> qualify:</p> <ul style="list-style-type: none"> Reference books – encyclopedias, dictionaries, thesauruses, etc. Books or materials used to teach religion or fees and materials for a program that teaches religious beliefs

Eligibility of expenses for both the education credit and subtraction (cont.)

<p>Fees paid to others for class trips taken during the normal school day</p>	<p>The following expenses qualify:</p> <p style="padding-left: 40px;">Instructor fees for direct academic instruction and transportation to/ from school.</p> <p>The following expenses do not qualify:</p> <p style="padding-left: 40px;">Food, lodging, travel expenses or other nonacademic class trip expenses</p>
<p>Purchase or rental of educational equipment required for and used in class during the normal school day</p>	<p>The following expenses qualify:</p> <p style="padding-left: 40px;">Musical instruments, calculators, and other educational equipment not normally provided by a public school</p> <p>The following expenses do not qualify:</p> <p style="padding-left: 40px;">Any equipment normally provided by a public school, such as a piano, major shop equipment, and major kitchen appliances</p>
<p>Purchase or rental of physical education equipment</p>	<p>The following expenses qualify:</p> <p style="padding-left: 40px;">Tennis shoes, gym clothes, and other gym class equipment that is not normally provided by the school</p> <p>The following expenses do not qualify:</p> <p style="padding-left: 40px;">Sporting expenses, such as football or hockey equipment</p>
<p>After-school enrichment programs (these expenses are the same as in a public school setting and must be taught by a qualified instructor)</p>	<p>The following expenses qualify:</p> <p style="padding-left: 40px;">Instructor fees paid for direct academic instruction during after-school enrichment programs such as science exploration; study habits or academic tutoring; music, voice and dance lessons; driver education courses if offered as part of the curriculum in the local public schools; etc.</p> <p style="padding-left: 40px;">Expenses paid for summer-school classes that are used to fulfill normal school-year class requirements are allowed to the same extent as expenses paid during the course of a normal school day.</p> <p>The following expenses do not qualify:</p> <p style="padding-left: 40px;">Fees paid to a student's sibling, parent or grandparent for extracurricular academic instruction</p> <p style="padding-left: 40px;">Books, materials and miscellaneous expenses paid as part of any extracurricular or after-school program, tutoring or academic camp, such as sporting events, music, drama, speech, sports camps or sports lessons and driver education</p>

Eligibility of expenses for both the education credit and subtraction (cont.)

<p>Required testing fees</p>	<p>The following expenses qualify:</p> <p style="padding-left: 40px;">Testing fees for grade advancement</p> <p>The following expenses <i>do not</i> qualify:</p> <p style="padding-left: 40px;">Fees for the PSAT, SAT or ACT</p> <p style="padding-left: 40px;">Diagnostic fees to determine what assistance the student needs</p>
<p>Computer hardware and educational software</p>	<p>The following expenses qualify:</p> <p style="padding-left: 40px;">Computer expenses up to \$200 (if income requirements are met) qualify for the education credit and/or \$200 as an education subtraction – not to exceed actual expenses paid</p> <p style="padding-left: 40px;">Hardware, including the personal computer, printer, monitor, CD-ROM drive, modem, additional hard drives, memory upgrades, and adaptive equipment for students with disabilities</p> <p style="padding-left: 40px;">Software that has a clear educational purpose, such as encyclopedic CDs or Internet access installation</p> <p>The following expenses <i>do not</i> qualify:</p> <p style="padding-left: 40px;">Computer games without educational value</p> <p style="padding-left: 40px;">Monthly Internet access fees or Web TV</p> <p style="padding-left: 40px;">Computers used for business purposes or business expense purposes</p>

Eligibility of expenses for the education subtraction only

<p>Tuition and fees</p>	<p>The following expenses qualify:</p> <p style="padding-left: 40px;">College tuition for courses for which the student receives high school credit and that satisfy high school graduation requirements</p> <p style="padding-left: 40px;">Private school tuition</p> <p style="padding-left: 40px;">Tuition and fees paid to others to provide instruction to a student during the normal school day for physical education classes, such as tennis lessons</p> <p>The following expenses <i>do not</i> qualify:</p> <p style="padding-left: 40px;">Fees paid for membership or facility use at a YMCA or other such organization</p> <p style="padding-left: 40px;">Correspondence school fees or tuition</p> <p style="padding-left: 40px;">Nonacademic programs such as sports camps or lessons</p> <p style="padding-left: 40px;">Pre-kindergarten classes or nursery school</p> <p style="padding-left: 40px;">Any class expenses incurred after the student has left high school</p> <p style="padding-left: 40px;">Seminars or classes for the parent</p>
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Sample questions about subtraction and credit expense claims:

I home school my child. Am I eligible to claim the subtraction and credit?

As long as your qualifying child is in kindergarten through 12th grade, it doesn't matter if he or she is attending a public, private, parochial or home school—you may claim your qualifying expenses. As a home school, you must annually report information regarding your program with your local public school district and your program must meet the reporting requirements of Minnesota's compulsory attendance laws.

For more information about qualifying home school expenses, see Fact Sheet 8a, Qualifying Home School Expenses.

My child's Social Studies class is taking a trip to Washington, D.C. to study our national government. What expenses qualify?

The amount paid for instruction qualifies if it is provided by a qualified instructor. Travel expenses, lodging and meals do not qualify.

Can I claim expenses for my son who graduated from high school and entered college during the year?

Yes, but only the qualifying education expenses paid for the time he was in the 12th grade.

Can I claim the full fee for sending my child to an academic camp?

No, only the fee paid for instruction at the camp qualifies. However, for the instruction fee to qualify, your bill must separately list the qualifying expense (instruction fee) from the non-qualifying expenses, such as food, lodging and transportation.

My daughter is taking dance classes from a qualified instructor. Do the fees qualify?

Yes, fees paid for performing arts instruction qualify.

For more information

Information and forms are available on our website at www.taxes.state.mn.us, or you may call us at 651-296-3781.

This fact sheet is intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the laws. Nothing in this fact sheet supersedes, alters or otherwise changes any provisions of the tax law, administrative rules, court decisions or revenue notices.

Minnesota Statutes 2006 Table of Chapters, Chapter 120A .22 (Compulsory Education)

120A.22 Compulsory instruction.

Subdivision 1. Parental responsibility. The parent of a child is primarily responsible for assuring that the child acquires knowledge and skills that are essential for effective citizenship.

Subd. 1a. Noncustodial parent access to records.

Upon request, a noncustodial parent has the right of access to, and receive copies of, school records and information, to attend conferences, and to be informed about the child's welfare, educational progress, and status, as authorized under section [518.17](#), subdivision 3. The school is not required to hold a separate conference for each parent.

Subd. 2. Applicability.

This section and sections [120A.24](#); [120A.26](#); [120A.28](#); [120A.30](#); [120A.32](#); and [120A.34](#) apply only to a child required to receive instruction according to subdivision 5 and to instruction that is intended to fulfill that requirement.

Subd. 3. Parent defined; residency determined.

- (a) In this section and sections [120A.24](#) and [120A.26](#), "parent" means a parent, guardian, or other person having legal custody of a child.
- (b) In sections [125A.03](#) to [125A.24](#) and [125A.65](#), "parent" means a parent, guardian, or other person having legal custody of a child under age 18. For an unmarried pupil age 18 or over, "parent" means the pupil unless a guardian or conservator has been appointed, in which case it means the guardian or conservator.
- (c) For purposes of sections [125A.03](#) to [125A.24](#) and [125A.65](#), the school district of residence for an unmarried pupil age 18 or over who is a parent under paragraph (b) and who is placed in a center for care and treatment, shall be the school district in which the pupil's biological or adoptive parent or designated guardian resides.
- (d) For a married pupil age 18 or over, the school district of residence is the school district in which the married pupil resides.

Subd. 4. School defined.

For the purpose of compulsory attendance, a "school" means a public school, as defined in section [120A.05](#), subdivisions 9, 11, 13, and 17, or a nonpublic school, church or religious organization, or home-school in which a child is provided instruction in compliance with this section and section [120A.24](#).

Subd. 5. Ages and terms.

- (a) Every child between seven and 16 years of age must receive instruction. Every child under the age of seven who is enrolled in a half-day kindergarten, or a full-day kindergarten program on alternate days, or other kindergarten programs shall receive instruction. Except as provided in subdivision 6, a parent may withdraw a child under the age of seven from enrollment at any time.
- (b) A school district by annual board action may require children subject to this subdivision to receive instruction in summer school. A district that acts to require children to receive instruction in summer school shall establish at the time of its action the criteria for determining which children must receive instruction.

Subd. 6. Children under seven.

- (a) Once a pupil under the age of seven is enrolled in kindergarten or a higher grade in a public school, the pupil is subject to the compulsory attendance provisions of this chapter and section [120A.34](#), unless the board of the district in which the pupil is enrolled has a policy that exempts children under seven from this subdivision.
- (b) In a district in which children under seven are subject to compulsory attendance under this subdivision, paragraphs (c) to (e) apply.
- (c) A parent or guardian may withdraw the pupil from enrollment in the school for good cause by notifying the district. Good cause includes, but is not limited to, enrollment of the pupil in another school, as defined in subdivision 4, or the immaturity of the child.
- (d) When the pupil enrolls, the enrolling official must provide the parent or guardian who enrolls the pupil with a written explanation of the provisions of this subdivision.
- (e) A pupil under the age of seven who is withdrawn from enrollment in the public school under paragraph (c) is no longer subject to the compulsory attendance provisions of this chapter.
- (f) In a district that had adopted a policy to exempt children under seven from this subdivision, the district's chief attendance officer must keep the truancy enforcement authorities supplied with a copy of the board's current policy certified by the clerk of the board.

Subd. 7. Education records.

- (a) A district from which a student is transferring must transmit the student's educational records, within ten business days of a request, to the district in which the student is enrolling. Districts must make reasonable efforts to determine the district in which a transferring student is next enrolling in order to comply with this subdivision.
- (b) A school district that transmits a student's educational records to another school district or other educational entity to which the student is transferring must include in the transmitted records information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon.
- (c) Notwithstanding section [138.17](#), a principal or chief administrative officer must remove from a student's educational record and destroy a probable cause notice received under section [260B.171](#), subdivision 5, or paragraph (d), if one year has elapsed since the date of the notice and the principal or chief administrative officer has not received a disposition or court order related to the offense described in the notice. This paragraph does not apply if the student no longer attends the school when this one-year period expires.
- (d) A principal or chief administrative officer who receives a probable cause notice under section [260B.171](#), subdivision 5, or a disposition or court order, must include a copy of that data in the student's educational records if they are transmitted to another school, unless the data are required to be destroyed under paragraph (c) or section [121A.75](#).

Subd. 8. Withdrawal from school.

Any student between 16 and 18 years old who seeks to withdraw from school, and the student's parent or guardian must:

- (1) attend a meeting with school personnel to discuss the educational opportunities available to the student, including alternative educational opportunities; and
- (2) sign a written election to withdraw from school.

Subd. 9. Curriculum.

Instruction must be provided in at least the following subject areas:

- (1) basic communication skills including reading and writing, literature, and fine arts;
- (2) mathematics and science;
- (3) social studies including history, geography, and government; and
- (4) health and physical education.

Instruction, textbooks, and materials must be in the English language. Another language may be used pursuant to sections [124D.59](#) to [124D.61](#).

Subd. 10. Requirements for instructors. A person who is providing instruction to a child must meet at least one of the following requirements:

- (1) hold a valid Minnesota teaching license in the field and for the grade level taught;
- (2) be directly supervised by a person holding a valid Minnesota teaching license;
- (3) successfully complete a teacher competency examination;
- (4) provide instruction in a school that is accredited by an accrediting agency, recognized according to section [123B.445](#), or recognized by the commissioner;
- (5) hold a baccalaureate degree; or
- (6) be the parent of a child who is assessed according to the procedures in subdivision 11.

Any person providing instruction in a public school must meet the requirements of clause (1).

Subd. 11. Assessment of performance.

- (a) Each year the performance of every child who is not enrolled in a public school must be assessed using a nationally norm-referenced standardized achievement examination. The superintendent of the district in which the child receives instruction and the person in charge of the child's instruction must agree about the specific examination to be used and the administration and location of the examination.
- (b) To the extent the examination in paragraph (a) does not provide assessment in all of the subject areas in subdivision 9, the parent must assess the child's performance in the applicable subject area. This requirement applies only to a parent who provides instruction and does not meet the requirements of subdivision 10, clause (1), (2), or (3).
- (c) If the results of the assessments in paragraphs (a) and (b) indicate that the child's performance on the total battery score is at or below the 30th percentile or one grade level below the performance level for children of the same age, the parent must obtain additional evaluation of the child's abilities and performance for the purpose of determining whether the child has learning problems.
- (d) A child receiving instruction from a nonpublic school, person, or institution that is accredited by an accrediting agency, recognized according to section [123B.445](#), or recognized by the commissioner, is exempt from the requirements of this subdivision.

Subd. 12. Legitimate exemptions. A parent, guardian, or other person having control of a child may apply to a school district to have the child excused from attendance for the whole or any part of the time school is in session during any school year. Application may be made to any member of the board, a truant officer, a principal, or the superintendent. The school district may state in its school attendance policy that it may ask the student's parent or legal guardian to verify in writing the reason for the child's absence from school. The board of the district in which the child resides may approve the application upon the following being demonstrated to the satisfaction of that board:

(1) that the child's bodily or mental condition is such as to prevent attendance at school or application to study for the period required, which includes:

- (i) child illness, medical, dental, orthodontic, or counseling appointments;
- (ii) family emergencies;
- (iii) the death or serious illness or funeral of an immediate family member;
- (iv) active duty in any military branch of the United States; or
- (v) other exemptions included in the district's school attendance policy;

(2) that the child has already completed state and district standards required for graduation from high school; or

(3) that it is the wish of the parent, guardian, or other person having control of the child, that the child attend for a period or periods not exceeding in the aggregate three hours in any week, a school for religious instruction conducted and maintained by some church, or association of churches, or any Sunday school association incorporated under the laws of this state, or any auxiliary thereof. This school for religious instruction must be conducted and maintained in a place other than a public school building, and it must not, in whole or in part, be conducted and maintained at public expense. However, a child may be absent from school on such days as the child attends upon instruction according to the ordinances of some church.

Subd. 13. Issuing and reporting excuses. The clerk or any authorized officer of the board must issue and keep a record of such excuses, under such rules as the board may from time to time establish.

HIST: Ex1959 c 71 art 1 s 10 subds 2,3; 1961 c 567 s 1; 1967 c 82 s 1; 1969 c 161 s 1,2; 1974 c 326 s 1; 1975 c 162 s 3; 1977 c 306 s 14; 1977 c 447 art 7 s 2,3; 1978 c 616 s 2; 1978 c 706 s 1; 1980 c 609 art 3 s 2; 1Sp1985 c 12 art 7 s 3; 1986 c 444; 1986 c 472 s 1-3; 1987 c 178 s 1,9; 1988 c 718 art 7 s 19,20; 1989 c 296 s 1,2; 1991 c 265 art 7 s 2; 1993 c 224 art 9 s 13,14; 1994 c 465 art 2 s 9,10; 1994 c 647 art 4 s 1; art 9 s 3; 1Sp1995 c 3 art 9 s 3,4; 1Sp1997 c 4 art 6 s 1-2; art 7 s 3; 1998 c 397 art 1 s 29-35,58; art 11 s 3; 1998 c 398 art 2 s 5; art 5 s 4; art 5 s 55; 2000 c 489 art 10 s 1,21; 2002 c 352 s 8; 1Sp2005 c 5 art 2 s 3

Minnesota Statutes 2006 Table of Chapters, Chapter 120A .24 (Reporting)

120A.24 Reporting.

Subdivision 1. Reports to superintendent. The person in charge of providing instruction to a child must submit the following information to the superintendent of the district in which the child resides:

- (1) by October 1 of each school year, the name, birth date, and address of each child receiving instruction;
- (2) the name of each instructor and evidence of compliance with one of the requirements specified in section [120A.22](#), subdivision 10;
- (3) an annual instructional calendar; and
- (4) for each child instructed by a parent who meets only the requirement of section [120A.22](#), subdivision 10, clause (6), a quarterly report card on the achievement of the child in each subject area required in section [120A.22](#), subdivision 9.

Subd. 2. Availability of documentation. The person in charge of providing instruction to a child must make available documentation indicating that the subjects required in section [120A.22](#), subdivision 9, are being taught. This documentation must include class schedules, copies of materials used for instruction, and descriptions of methods used to assess student achievement.

Subd. 3. Exemptions. A nonpublic school, person, or other institution that is accredited by an accrediting agency, recognized according to section [123B.445](#), or recognized by the commissioner, is exempt from the requirements in subdivisions 1 and 2, except for the requirement in subdivision 1, clause (1).

Subd. 4. Reports to the state. A superintendent must make an annual report to the commissioner of education. The report must include the following information:

- (1) the number of children residing in the district attending nonpublic schools or receiving instruction from persons or institutions other than a public school;
- (2) the number of children in clause (1) who are in compliance with section [120A.22](#) and this section; and
- (3) the number of children in clause (1) who the superintendent has determined are not in compliance with section [120A.22](#) and this section.

HIST: 1987 c 178 s 2; 1993 c 224 art 9 s 15; 1Sp1995 c 3 art 16 s 13; 1998 c 397 art 1 s 37-39,58; art 11 s 3; 1998 c 398 art 5 s 55; 1999 c 241 art 6 s 1; 1Sp2003 c 9 art 2 s 2

Minnesota Statutes 2006 Table of Chapters, Chapter 120A .26 (Enforcement & Prosecution)

120A.26 Enforcement and Prosecution.

Subdivision 1. On-site visits. A superintendent or the superintendent's designee may make an annual on-site visit, at a mutually agreed upon time, to an unaccredited nonpublic school, home, or other institution where children are receiving instruction. Upon mutual agreement between the parties, the superintendent or the superintendent's designee may also visit an accredited nonpublic school, person, or other institution providing instruction. The purpose of these visits shall be limited to monitoring compliance with the requirements of section [120A.22](#). If the superintendent determines that there is evidence of noncompliance with the requirements of sections [120A.22](#) and [120A.24](#), the superintendent may make additional visits during the school year.

Subd. 2. Alternative to visits. In lieu of the visit authorized in subdivision 1, a parent who is providing instruction may present the documentation required in section [120A.24](#), subdivision 2, to the superintendent.

Subd. 3. Notice to parents. The superintendent must notify the parent, in writing, if a child is alleged to be receiving instruction in violation of sections [120A.22](#) and [120A.24](#). The written notification must include a list of the specific alleged violations.

Subd. 4. Fact-finding and mediation. If the specified alleged violations of the compulsory attendance requirements are not corrected within 15 days of receipt of the written notification, the superintendent must request fact-finding and mediation services from the commissioner.

Subd. 5. Notice to county attorney. If the alleged violations are not corrected through the fact-finding and mediation process under subdivision 4, the superintendent must notify the county attorney of the alleged violations. The superintendent must notify the parents, by certified mail, of the superintendent's intent to notify the county attorney of the alleged violations.

Subd. 6. Criminal complaint; prosecution. The county attorney in the county in which the alleged violations have occurred has jurisdiction to conduct a prosecution for violations of this section, section [120A.22](#), or section [120A.24](#). A criminal complaint may be filed in any court in the county exercising criminal jurisdiction and must name the persons neglecting or refusing to comply with this section, section [120A.22](#), or section [120A.24](#). After the complaint has been filed, a warrant must be issued and proceedings in trial must commence as provided by law in misdemeanor cases.

HIST: 1987 c 178 s 3; 1Sp1995 c 3 art 16 s 13; 1998 c 397 art 1 s 40-43,58; art 11 s 3

Home School Statutes

Minnesota Statutes may be accessed and downloaded from the Minnesota Revisor of Statutes Website at: <http://www.leg.state.mn.us/leg/statutes.asp> OR by linking to the Minnesota Department of Education home school Website at: <http://www.education.state.mn.us>. Academic Excellence; School Choice; Non-public Schools; Homeschooling.

Relevant Home School Statutes Are:

Compulsory Instruction Law

- 120A.22 Compulsory Instruction
- 120A.24 Reporting
- 120A.26 Enforcement and prosecution
- 123B.03 Background check
- 120A.35 Absence from school for religious observance
- 120A.28 School Boards, duties
- 120A.30 Attendance officers

Health Standards and Immunization Requirements for School Children

- 121A.15 Health standards; immunizations; school children
- 121A.16 Early childhood health and development screening; purpose
- 121A.17 School Board responsibilities
- 121A.18 Data use
- 121A.19 Developmental screening aid

Aids for Nonpublic School Children

- 123B.40 Declaration of policy
- 123B.41 Definitions
- 123B.42 Textbooks; individual instruction or cooperative learning material; standard tests
- 123B.43 Use of individualized instructional materials
- 123B.44 Provision of pupil support services
- 123B.45 Payments for contractual obligations
- 123B.46 Administrative costs
- 123B.47 Notice to districts; proration
- 123B.48 Limit on district obligations