

MN Revenue K-12 Education Credit/Subtraction Qualified Instructor Affidavit

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 and 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

Qualified instructor

To be a qualified instructor, the person must meet one of the following requirements:

- be a Minnesota licensed teacher,
- be directly supervised by a Minnesota licensed teacher,
- have passed a teacher competency test,
- teach in an accredited private school,
- have at least a baccalaureate degree (the subject you teach need not have any relation to your academic training), **OR**
- be a member of the Minnesota Music Teachers Association.

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

Type of Instruction: _____

Dates of Instruction: _____

Amount Received: _____

Name of Student: _____

By signing I claim to meet the qualifications as an instructor and have received the amount listed above for instruction outlined above.

Print Name

Signature and Date

An itemized invoice/statement/receipt must accompany this Qualified Instructor Affidavit. The invoice/statement/receipt must indicate the type of instruction received, the dates received, and the amount paid for the service.