

**CHAPTER 8009**  
**DEPARTMENT OF REVENUE**  
**INCOME TAX**  
**DEDUCTIONS**

**DEPENDENT EDUCATION EXPENSE**

**8009.3000 SCHOOL TUITION AND TRANSPORTATION.**

- 8009.0100** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.0200** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.0300** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.0400** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.0500** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.0600** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.0700** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.0800** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.0900** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.1000** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.1100** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.1200** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.1300** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.1400** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.1500** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.1600** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.1700** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.1800** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.1900** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.2000** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.2100** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.2200** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.2300** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.2400** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.2500** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.2600** [Repealed, L 1987 c 268 art 1 s 128]
- 8009.2700** [Repealed, L 1987 c 268 art 1 s 128]

**DEPENDENT EDUCATION EXPENSE**

**8009.3000 SCHOOL TUITION AND TRANSPORTATION.**

Subpart 1. **In general.** Subject to the following conditions, a deduction from gross income is allowed for amounts the taxpayer has paid to others during the taxable year for a de-

pendent's tuition and the cost of transportation in attending an elementary or secondary school.

**Subp. 2. Elementary or secondary school.** The dependent (as defined below) must have been enrolled in an elementary or secondary school at the time the tuition expense or cost of transportation was incurred. An "elementary or secondary school" is defined as:

- A. a kindergarten, grade, or high school in the Minnesota public school system; or
- B. a school which is part of another public school system or which is nonpublic, provided that such school is equivalent to one of the schools referred to in item A, in both purpose and scope of instruction given. (But see subpart 3 regarding schools for persons or students with developmental or physical disabilities.)

Limitation: The term "elementary or secondary school" does not include prekindergarten or post high school graduation grades.

**Subp. 3. Dependent with developmental or physical disability.** If the dependent is developmentally or physically disabled, the cost of tuition and transportation of such dependent in receiving instruction in courses similar in content to courses taught in elementary or secondary schools for normal children is deductible.

However, the cost of tuition and transportation expenses incurred to give such dependent other instruction, therapy, or medical care is not deductible under Minnesota Statutes, section 290.09, subdivision 22. Any amounts deducted under Minnesota Statutes, section 290.09, subdivision 10 cannot also be deducted under Minnesota Statutes, section 290.09, subdivision 22.

**Subp. 4. Dependent defined.** A dependent for the purposes of this rule is the same as a dependent for the purposes of Minnesota Statutes, section 290.06, subdivision 3, clause (3). See 2006 (3) (b).

**Subp. 5. In attending an elementary or secondary school defined.** For purposes of this rule, "in attending an elementary or secondary school" means:

- A. physically attending an elementary or secondary school;
- B. receiving instruction given by an elementary or secondary school to students who are unable to physically attend classes conducted at such school; or
- C. receiving instruction from a private teacher or school which is not an elementary or secondary school, provided that such instruction was acceptable for credit by the elementary or secondary school in which the dependent was enrolled.

**Subp. 6. Supplementary instruction.** No deduction is allowed for tuition or the cost of transportation paid to have a dependent receive instruction which is merely supplementary to class work taken by the dependent in an elementary or secondary school. Example: The taxpayer hires a private tutor to assist the taxpayer's child to receive a passing grade in the child's high school history class. Expenditures made to receive such instruction from the tutor are not deductible.

**Subp. 7. Extracurricular activities.** Amounts paid for the purpose of having the dependent attend extracurricular school activities such as sporting events, concerts, plays, dances, etc., are not deductible.

**Subp. 8. Tuition.** "Tuition" is defined as the charge made by an educational institution or individual to compensate such institution or individual for instruction given or to be given to the dependent. Thus, tuition does not include charges made to compensate for feeding, lodging, or clothing of the dependent, nor does it include separate charges for the purchase or use of books, supplies, or equipment.

**Subp. 9. Cost of transportation.** Unreimbursed amounts actually paid to a person or organization which provided the dependent with transportation in attending an elementary or secondary school are deductible. However, no deduction is permitted for any expense the taxpayer incurred in using the taxpayer's own car to provide such transportation for a dependent.

**Subp. 10. Limit on deduction.** The maximum amount a taxpayer may deduct for tuition and the cost of transportation for an individual dependent is limited to \$200. If the amounts paid for an individual dependent total less than \$200, the deduction with respect to such individual dependent is the total amount actually paid for such dependent.

Subp. 11. **Statement to be included in return.** The taxpayer must maintain a record or memorandum sufficient to substantiate the amounts claimed as tuition and transportation costs. A mere estimate of the amounts is not acceptable.

A statement must be included in the return listing, under the name of each dependent for whom the taxpayer paid tuition or transportation expenses, the following information:

- A. the amount paid for dependent's tuition and to whom paid; and
- B. the amount paid for the dependent's transportation and to whom paid.

**Statutory Authority:** *MS s 260C.06; 290.52*

**History:** *17 SR 1279; L 2005 c 56 s 2; L 2005 c 151 art 1 s 114*

**8009.4000** [Repealed, L 1987 c 268 art 1 s 128]

**8009.4100** [Repealed, L 1987 c 268 art 1 s 128]

**8009.4200** [Repealed, L 1987 c 268 art 1 s 128]

**8009.4300** [Repealed, L 1987 c 268 art 1 s 128]

**8009.4400** [Repealed, L 1987 c 268 art 1 s 128]

**8009.4500** [Repealed, L 1987 c 268 art 1 s 128]

**8009.4600** [Repealed, L 1987 c 268 art 1 s 128]

**8009.4700** [Repealed, L 1987 c 268 art 1 s 128]

**8009.4800** [Repealed, L 1987 c 268 art 1 s 128]

**8009.4900** [Repealed, L 1987 c 268 art 1 s 128]

**8009.5000** [Repealed, L 1987 c 268 art 1 s 128]

**8009.5100** [Repealed, L 1987 c 268 art 1 s 128]

**8009.5200** [Repealed, L 1987 c 268 art 1 s 128]

**8009.5300** [Repealed, L 1987 c 268 art 1 s 128]

**8009.5400** [Repealed, L 1987 c 268 art 1 s 128]

**8009.5500** [Repealed, L 1987 c 268 art 1 s 128]

**8009.5600** [Repealed, L 1987 c 268 art 1 s 128]

**8009.5700** [Repealed, L 1987 c 268 art 1 s 128]

**8009.5800** [Repealed, L 1987 c 268 art 1 s 128]

**8009.5900** [Repealed, L 1987 c 268 art 1 s 128]

**8009.6500** [Repealed, L 1987 c 268 art 1 s 128]

**8009.7000** [Repealed, L 1987 c 268 art 1 s 128]

**8009.7100** [Repealed, L 2003 c 127 art 3 s 24]

**8009.7200** [Repealed, L 2003 c 127 art 3 s 24]

**8009.7300** Subpart 1. [Repealed, 26 SR 435]

Subp. 2. [Repealed, L 2003 c 127 art 3 s 24]

**8009.7400** [Repealed, L 2003 c 127 art 3 s 24]