

# Schedule M1READ, Reading Credit 2014

Sequence #9

**You must have proof of your qualifying expenses; keep with your tax records.**

Your First Name and Initial

Last Name

Social Security Number

Qualifying Child(ren)

**Qualifying Child(ren) Information**—See instructions.

- A** Number of children who were believed to have a specific learning disability and were evaluated for special education ..... **A** \_\_\_\_\_
- B** How many of the children in step A did **not** qualify for an Individualized Education Program (IEP)? ..... **B** \_\_\_\_\_
- C** Of the number of children in step B, how many were determined to have a reading deficiency that impaired their ability to meet expected age or grade level reading standards? ..... **C** \_\_\_\_\_

**Enter the requested information for each child included in step C. If you have more than 3 children, complete and attach an additional Schedule M1READ.**

	1st Child	2nd Child	3rd Child
Name of child evaluated for a specific learning disability			
Child's Social Security Number			
K-12 Grade(s) in Which Expenses Incurred			
School District that performed the evaluation (enter ISD number from instructions)			
Date of evaluation report			

Education Expenses

**Qualifying Education Expenses**—See instructions.

- 1** Fees for individual instruction by a qualified instructor (such as tutoring for reading) See instructions if you filed Schedule M1ED. .... **1**

- 1a** Name of each instructor or organization ..... **1a**

Type of class:

- 2** Fees for the child's treatment of any reading disorder, disability or difficulty that impairs your child from reading at expected age or grade level ..... **2**

- 2a** Name of organization providing treatment ..... **2a**

Type of treatment:

- 3** Add lines 1 and 2 ..... **3**

- 4** Add line 3 for all columns. If you filed more than one Schedule M1READ, enter the total of line 3 for all M1READ Schedules ..... **4**

- 5** Total reimbursements you received from insurance or a pre-tax health savings account that covered expenses included on line 4 ..... **5**

- 6** Subtract line 5 from line 4 ..... **6**

- 7** Multiply line 6 by 75% (.75). Do not enter more than \$2,000.

**Full-year residents:** Enter the amount here and on line 27 of Form M1. .... **7**

- 8 Part-year residents and nonresidents:** Multiply the amount on line 7 by line 25 of Schedule M1NR. Enter the result here and on line 27 of Form M1. However, if your Minnesota gross income is less than \$10,150, see instructions; enter the result from step 5 of the worksheet here: \_\_\_\_\_ and step 6 on line 8. .... **8**

Credit

# 2014 Schedule M1READ Instructions

**In 2014, the Minnesota legislature passed a law allowing this credit for tax year 2014 only.**

## Who is Eligible?

You may be able to receive a refundable credit for non-reimbursed expenses you paid to assist your qualifying child with meeting state-required academic standards. To be eligible for this credit, you must meet the following criteria:

- Your child has been evaluated for an Individualized Education Program (IEP) and does not qualify;
- Your qualifying child does not meet standards for reading competency;
- You paid a qualifying instructor to tutor your child in order to meet state academic standards in certain areas of study; and
- The expenses you paid to the instructor meet the criteria identified below.

## What is a Qualifying Child?

For purposes of this credit, a qualifying child:

- Is your child, grandchild, great-grandchild, brother, sister, niece or nephew;
- Is enrolled in a grade K-12;
- Lived with you for more than half the year in the United States;
- Is not claimed as a qualifying child by any other person;
- Was evaluated for, but found not to have, a specific learning disability; and
- Was found, as part of the school district's evaluation, to have a deficiency in basic reading skills, comprehension or fluency that impairs him or her to meet expected age or grade-level standards.

## What is a Qualifying Instructor?

A qualifying instructor is a person who is not a parent, grandparent, or sibling of the qualifying child and:

- Has a valid teaching license in the field and grade level taught (or is supervised by someone in this category);
- Has successfully completed a teacher competency evaluation;
- Teaches at an accredited private school; or
- Has a bachelor's degree

## What Expenses Qualify?

A qualifying expense is an expense that:

- You paid for qualified instruction, tutoring or treatment and can document;
- You did not receive reimbursement from insurance or a pretax medical account for; and
- Was not used to claim the K-12 education credit on Schedule M1ED or the K-12 education subtraction on Schedule M1M, line 17

## You Must Have Proof

Save records (such as itemized invoices and canceled checks) of all your expenses. You may be asked to show such records if there is any question concerning your reading credit.

## Penalty for Fraudulently Claiming a Credit

If you file a return that fraudulently claims a credit, you will be assessed a penalty equal to 50 percent of the fraudulently claimed credit.

## Line Instructions

*Round amounts to the nearest whole dollar.*

### Line 1

You cannot use the same expenses to claim the K-12 education credit and reading credit. If you claimed the K-12 education credit use the worksheet below to determine the instruction and tutoring fees you may use for the reading credit.

### What type of Tutoring Qualifies?

Tutoring by a qualified instructor to help the qualifying child meet state academic standards in school subjects such as Language Arts, Math, Science, Social Studies, History, Geography, Economics and Government.

## Line 2

To qualify, the treatment must be intended to improve your child's basic reading skills, reading comprehension and reading fluency.

### What type of Treatment Qualifies?

To qualify, the treatment must:

- Use a recognized diagnostic assessment to determine what intervention would be most appropriate for your child, and
- Use a research based method to teach language decoding skills in a systematic manner.

If you are unsure if your child's treatment qualifies, contact the treatment provider.

## Line 8

If your Minnesota gross income is below the filing requirement and you're filing Form M1 to claim this credit, you should have entered zero on line 23 of Schedule M1NR. However, to correctly determine this credit, you must first fully complete Schedule M1NR to determine what the amounts would have been, and then follow the Worksheet for Line 8 below.

### Worksheet for Line 1

- 1 Enter the amount from Schedule M1ED, line 15 .....
- 2 Enter the amount from Schedule M1ED, line 18 .....
- 3 Multiply step 2 by 1.333 .....
- 4 Subtract step 3 from step 1 .....
- 5 Enter the amount from Schedule M1ED, line 8 for your qualifying children for the Reading Credit .....
- 6 Enter the smaller of step 4 or step 5 here and on line 1 .....

### Worksheet for Line 8

- 1 Line 11, column B, of Schedule M1NR .....
- 2 Line 22, column B, of Schedule M1NR .....
- 3 Subtract step 2 from step 1 (*if zero or less, stop here; you don't qualify*) .....
- 4 Line 24 of Schedule M1NR .....
- 5 Divide step 3 by step 4 (*carry to five decimal places*). If step 3 is more than step 4, enter 1.0. Enter result on the space provided on line 8 of Schedule M1READ .....
- 6 Multiply step 5 by line 7 of Schedule M1READ .....

# 2014 Minnesota School Districts

1 - Minneapolis	277 - Westonka	577 - Willow River	881 - Maple Lake
1 - Aitkin	278 - Orono	578 - Pine City	882 - Monticello
2 - Hill City	279 - Osseo	581 - Edgerton	883 - Rockford
4 - McGregor	280 - Richfield	592 - Climax-Shelly	885 - St. Michael-Albertville
6 - South St. Paul	281 - Robbinsdale	593 - Crookston	891 - Canby
11 - Anoka-Hennepin	282 - St. Anthony-New Brighton	595 - East Grand Forks	911 - Cambridge-Isanti
12 - Centennial	283 - St. Louis Park	599 - Fertile-Beltrami	912 - Milaca
13 - Columbia Heights	284 - Wayzata	600 - Fisher	914 - Ulen-Hitterdal
14 - Fridley	286 - Brooklyn Center	601 - Fosston	2071 - Lake Crystal-Wellcome Memorial
15 - St. Francis	294 - Houston	621 - Mounds View	2125 - Triton
16 - Spring Lake Park	297 - Spring Grove	622 - North St Paul-Maplewood	2134 - United South Central
22 - Detroit Lakes	299 - Caledonia	623 - Roseville	2135 - Maple River
23 - Frazee-Vergas	300 - LaCrescent-Hokah	624 - White Bear Lake	2137 - Kingsland
25 - Pine Point	306 - Laporte	625 - St. Paul	2142 - St. Louis County
31 - Bemidji	308 - Nevis	630 - Red Lake Falls	2143 - Waterville-Elysian-Morristown
32 - Blackduck	309 - Park Rapids	635 - Milroy	2144 - Chisago Lakes
36 - Kelliher	314 - Braham	640 - Wabasso	2149 - Minnewaska
38 - Red Lake	316 - Greenway	656 - Faribault	2154 - Eveleth-Gilbert
47 - Sauk Rapids-Rice	317 - Deer River	659 - Northfield	2155 - Wadena-Deer Creek
51 - Foley	318 - Grand Rapids	671 - Hills-Beaver Creek	2159 - Buffalo Lake-Hector-Stewart
75 - St. Clair	319 - Nashwauk-Keewatin	676 - Badger	2164 - Dilworth-Glyndon-Felton
77 - Mankato	330 - Heron Lake-Okabena	682 - Roseau	2165 - Hinckley-Finlayson
81 - Comfrey	332 - Mora	690 - Warroad	2167 - Lakeview
84 - Sleepy Eye	333 - Ogilvie	695 - Chisholm	2168 - N.R.H.E.G.
85 - Springfield	345 - New London-Spicer	696 - Ely	2169 - Murray County Central
88 - New Ulm	347 - Willmar	698 - Floodwood	2170 - Staples-Motley
91 - Barnum	356 - Lancaster	700 - Hermantown	2171 - Kittson Central
93 - Carlton	361 - International Falls	701 - Hibbing	2172 - Kenyon-Wanamingo
94 - Cloquet	362 - Littlefork-Big Falls	704 - Proctor	2174 - Pine River-Backus
95 - Cromwell-Wright	363 - South Koochiching	706 - Virginia	2176 - Warren-Alvarado-Oslo
97 - Moose Lake	378 - Dawson-Boyd	707 - Nett Lake	2180 - M.A.C.C.R.A.Y.
99 - Esko	381 - Lake Superior	709 - Duluth	2184 - Luverne
100 - Wrenshall	390 - Lake of the Woods	712 - Mountain Iron-Buhl	2190 - Yellow Medicine East
108 - Central Schools	391 - Cleveland	716 - Belle Plaine	2198 - Fillmore Central
110 - Waconia	402 - Hendricks	717 - Jordan	2215 - Norman County East
111 - Watertown-Mayer	403 - Ivanhoe	719 - Prior Lake-Savage Area Schools	2310 - Sibley East
112 - Eastern Carver County	404 - Lake Benton	720 - Shakopee	2311 - Clearbrook-Gonvick
113 - Walker-Hackensack-Akeley	413 - Marshall	721 - New Prague Area Schools	2342 - West Central Area
115 - Cass Lake-Bena Schools	414 - Minneota	726 - Becker	2358 - Tri-County
116 - Pillager	415 - Lynd	727 - Big Lake	2364 - Belgrade-Brooten-Elrosa
118 - Northland Community Schools	423 - Hutchinson	728 - Elk River	2365 - G.F.W.
129 - Montevideo	424 - Lester Prairie	738 - Holdingford	2396 - A.C.G.C.
138 - North Branch	432 - Mahanomen	739 - Kimball	2397 - Lesueur-Henderson
139 - Rush City	435 - Waubun-Ogema-White Earth	740 - Melrose	2448 - Martin County West
146 - Barnesville	441 - Marshall County Central Schools	741 - Paynesville	2527 - Norman County West
150 - Hawley	447 - Grygla	742 - St. Cloud	2534 - Bird Island-Olivia-Lake Lillian
152 - Moorhead	458 - Truman	743 - Sauk Centre	2536 - Granada-Huntley-East Chain
162 - Bagley	463 - Eden Valley-Watkins	745 - Albany	2580 - East Central
166 - Cook County	465 - Litchfield	748 - Sartell-St. Stephen	2609 - Win-E-Mac
173 - Mountain Lake	466 - Dassel-Cokato	750 - Rocori	2683 - Greenbush-Middle River
177 - Windom	473 - Isle	756 - Blooming Prairie	2687 - Howard Lake-Waverly-Winsted
181 - Brainerd	477 - Princeton	761 - Owatonna	2689 - Pipestone Area Schools
182 - Crosby-Ironton	480 - Onamia	763 - Medford	2711 - Mesabi East
186 - Pequot Lakes	482 - Little Falls	768 - Hancock	2752 - Fairmont Area Schools
191 - Burnsville-Eagan-Savage	484 - Pierz	771 - Chokio-Alberta	2753 - Long Prairie-Grey Eagle
192 - Farmington	485 - Royalton	775 - Kerkhoven-Murdock-Sunburg	2754 - Cedar Mountain
194 - Lakeville	486 - Swanville	777 - Benson	2759 - Eagle Valley
195 - Randolph	487 - Upsala	786 - Bertha-Hewitt	2769 - Morris Area
196 - Rosemount-Apple Valley-Eagan	492 - Austin	787 - Browerville	2805 - Zumbrota-Mazeppa
197 - West St. Paul-Mendota Hts.-Eagan	495 - Grand Meadow	801 - Browns Valley	2835 - Janesville-Waldorf-Pemberton
199 - Inver Grove Heights	497 - Lyle	803 - Wheaton Area Schools	2853 - Lac Qui Parle Valley
200 - Hastings	499 - Leroy-Ostrander	811 - Wabasha-Kellogg	2854 - Ada-Borup
203 - Hayfield	500 - Southland	813 - Lake City	2856 - Stephen-Argyle Central Schools
204 - Kasson-Mantorville	505 - Fulda	818 - Verndale	2859 - Glencoe-Silver Lake
206 - Alexandria	507 - Nicollet	820 - Sebeka	2860 - Blue Earth Area Schools
213 - Osakis	508 - St. Peter	821 - Menahga	2884 - Red Rock Central
227 - Chatfield	511 - Adrian	829 - Waseca	2886 - Glenville-Emmons
229 - Lanesboro	514 - Ellsworth	831 - Forest Lake	2888 - Clinton-Graceville-Beardsley
238 - Mabel-Canton	518 - Worthington	832 - Mahtomedi	2889 - Lake Park-Audubon Schools
239 - Rushford-Peterson	531 - Byron	833 - South Washington County	2890 - Renville County West
241 - Albert Lea	533 - Dover-Eyota	834 - Stillwater	2895 - Jackson County Central
242 - Alden-Conger	534 - Stewartville	836 - Butterfield-Odin	2897 - Redwood Area Schools
252 - Cannon Falls	535 - Rochester	837 - Madelia	2898 - Westbrook-Walnut Grove Schools
253 - Goodhue	542 - Battle Lake	840 - St. James	2899 - Plainview-Elgin-Millville
255 - Pine Island	544 - Fergus Falls	846 - Breckenridge	2902 - RTR
256 - Red Wing	545 - Henning	850 - Rothsay	2903 - Ortonville Area
261 - Ashby	547 - Parkers Prairie	852 - Campbell-Tintah	2904 - Tracy Area
264 - Herman-Norcross	548 - Pelican Rapids	857 - Lewiston-Altura	2905 - Tri-City United
270 - Hopkins	549 - Perham-Dent	858 - St. Charles	2906 - Red Lake County Central
271 - Bloomington	550 - Underwood	861 - Winona Area Public Schools	2907 - Round Lake-Brewster
272 - Eden Prairie	553 - New York Mills	876 - Annandale	2908 - Brandon-Evansville
273 - Edina	561 - Goodridge	877 - Buffalo-Hanover-Montrose	
276 - Minnetonka	564 - Thief River Falls	879 - Delano	