



## K-12 Education Credit and Subtractions

August, 2018

### Certification Procedures

Educational providers need to follow these procedures to have their product/service certified by the Minnesota Department of Education so that families who use their product/service qualify for the education tax credit. This certification allows non-profit organizations and financial institutions to be certain that the product or service for which they are providing loans is eligible for the education tax credit.

1. Become familiar with the laws regarding the education tax credit and the “assignment of refund.” Information is posted on the [Minnesota Department of Revenue’s website](#).

2. Send a letter requesting certification to:

Commissioner of Education  
Minnesota Department of Education  
Attn: Chief Financial Officer  
1500 Highway 36 West  
Roseville, MN 55113

- Information to include with letter or in supplemental materials:
  - a. A description of the product or service offered by the educational provider.
  - b. If the service the educational provider offers includes instruction, such as a tutoring program, an explanation of how the educational provider’s instructors meet the definition of qualified instructors specified in the education tax credit law ([Minn. Stat. § 290.0674, subd. 1, para. 1](#)) and explained on the Minnesota Department of Revenue’s website.
  - c. An itemized description of how much each customer who purchases the product or service is charged and what they are being charged for.

Your certification materials will be reviewed and if your material is accepted, a recommendation to approve will be sent to the commissioner. If the commissioner agrees with the approval, the department will send a certification letter to the vendor. If the material is rejected, the department will either contact the educational provider for additional information, or recommend a denial to the commissioner. If the commissioner agrees with the denial, the educational provider may appeal the decision.

## For more information

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