



Schedule ED Credit for Qualified Education Expenses

Attach to your Form IL-1040

Read this information first. This schedule must be completed if you did not receive a Receipt for Qualified Education Expenses from your school and want to take a credit for qualified education expenses on Form IL-1040. Qualified expenses are the amounts you paid during the tax year in excess of \$250 for tuition, book fees, and lab fees at

the school where your student or students were enrolled. You must be an Illinois resident and the parent or legal guardian of a child

- who is an Illinois resident,
- under the age of 21,
- a full-time student, and
- enrolled in kindergarten through twelfth grade in any Illinois school.

Step 1: Provide the following information

Write your name as shown on Form IL-1040 _____

Write your Social Security number _____

Step 2: Figure your credit

1 Complete the following information for each of your qualifying students.

Student's name	Social Security no.	Tuition	Book fees	Lab fees	Total
a _____	_____ - _____ - _____	_____	_____	_____	_____
b _____	_____ - _____ - _____	_____	_____	_____	_____
c _____	_____ - _____ - _____	_____	_____	_____	_____
d _____	_____ - _____ - _____	_____	_____	_____	_____
e _____	_____ - _____ - _____	_____	_____	_____	_____

Add the amounts in the "Total" column for Line 1a through Line 1e. This is the total amount of qualified education expenses for your family this year. Write this amount here and on the line after the arrow on Form IL-1040, Line 21.

1 _____

2 You may not take a credit for the first \$250 paid for your family's education expenses.

2 **\$250.00**

3 Subtract Line 2 from Line 1.

3 _____

4 Multiply the amount on Line 3 by 25% (.25).

4 _____

5 Write the amount of your tax from Form IL-1040, Line 16.

5 _____

6 Write the amount of credit for tax paid to other states from Form IL-1040, Line 19.

6 _____

7 Write the amount of property tax credit from Form IL-1040, Line 20.

7 _____

8 Add Lines 6 and 7.

8 _____

9 Subtract Line 8 from Line 5.

9 _____

10 Your credit is limited to \$500. Compare the amounts on Line 4 and Line 9. Write the lesser amount of Line 4, Line 9, or \$500 here and on your Form IL-1040, Line 21.

10 _____

Step 3: Write your qualifying student's school information

11 _____
Name of school

12 _____
Name of school

Address of school

Address of school

City, state, ZIP of school

City, state, ZIP of school

Schedule ED Instructions

General Information

What is the purpose of Schedule ED?

Schedule ED allows you to figure the amount of credit that you may claim for qualified education expenses on your Form IL-1040, Illinois Individual Income Tax Return.

Note → For more detailed information about this credit, see our informational bulletins FY 2000-17, Education Expense Credit for Schools, and FY 2000-19, Education Expense Credit for Individuals. To obtain copies of these schedules, see the question, "What if I need additional forms or schedules?"

What are qualified education expenses?

Qualified education expenses are the amounts paid in excess of \$250 for

- **tuition** you paid for your student's enrollment in kindergarten through twelfth grade;
- **book fees** you paid for the use of books that were required as part of your student's participation in a course in the school's education program; and
- **lab fees** you paid for the use of supplies, equipment, materials, or instruments that were required as part of your student's participation in a lab course in the school's education program.

What schools qualify as Illinois schools?

Any public or nonpublic elementary or secondary school in Illinois that satisfies the requirement of Section 26-1 of the School Code and, if required, is in compliance with Title VI of the Civil Rights Act of 1964 qualifies as an Illinois school.

Private schools providing educational instruction in the home that satisfy the requirements of Section 26-1 of the School Code also qualify as Illinois schools.

When should I claim the education expense credit?

You may claim the education expense credit only in the tax year in which the expenses were actually paid beginning with tax years ending after December 31, 1999. Any part of the education expense credit not claimed or allowed in the tax year **shall not** be claimed in any other tax year.

Note → We will not allow any education expense credit if you do not attach a Receipt for Qualified Education Expenses or a Schedule ED to your Form IL-1040.

What if I need additional forms or schedules?

If you need additional forms or schedules, visit our Web site at www.revenue.state.il.us; call our Illinois Tax Fax at **217 785-3400**; call our 24-hour Forms Order Line at **1 800 356-6302**; or write to us at P.O. Box 19010, Springfield, Illinois 62794-9010. You may use our toll-free number or our Illinois Tax Fax to order forms 24 hours a day, 7 days a week.

What if I need additional assistance?

If you need assistance,

- visit our Web site at www.revenue.state.il.us;
- call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**; or
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Our office hours are 8 a.m. to 5 p.m Monday through Friday.

Specific Instructions

Step 1: Provide the following information

Write your name and Social Security number as shown on your Form IL-1040.

Step 2: Figure your credit

Line 1 – Complete Lines 1a through 1e for each of your qualifying students. Write that student's

- name,
 - Social Security number,
 - total amount of tuition,
 - total amount of book fees, and
 - total amount of lab fees
- for the tax year.

If you need more lines, please attach a separate sheet of paper with this same information.

Add the amounts in the "**Total**" column for Line 1a through Line 1e. This is the total amount of qualified education expenses for your family this year. Write the total amount on this line and on the line after the arrow on Form IL-1040, Line 21.

Line 2 – The amount of \$250 is written on Line 2 because you must deduct the first \$250 in education expenses, when figuring your family's education expense credit.

Line 3 – Follow the instructions on the form.

Line 4 – Multiply the amount on Line 3 by 25 percent. You are allowed 25 percent of the remaining education expenses you paid during the tax year.

Lines 5 through 10 – Follow the instructions on the form.

Note → Your total credit amount shall not exceed \$500 in any tax year, regardless of the number of qualifying students. Any credit amount that exceeds your tax liability will not be refunded.

Step 3: Write your qualifying student's school information

Lines 11 and 12 – Write the name, address, city, state, and ZIP of the Illinois schools where your qualified student or students were enrolled during the tax year.

If you need more lines, please attach a separate sheet of paper with this same information.

Note → Attach this completed schedule to your Form IL-1040 to receive your Illinois Income Tax credit.