



Publication 112

Education Expense Credit General Rules and Requirements for Schools, Home Schools, Parents, and Guardians

About this publication

Publication 112, Education Expense Credit General Rules and Requirements for Schools, Home Schools, Parents and Guardians, provides

- all Illinois public and nonpublic schools the requirements for written receipts for qualified education expenses;
- home schools the requirements for qualified education expenses; and
- parents and guardians the requirements for qualified education expenses.

The objectives of Publication 112 are to

- identify who may take an education expense credit.
- identify qualified education expenses.
- identify qualified education expenses for home schooled students.
- identify education expenses that do not qualify.
- identify Illinois schools.
- list requirements for written receipts and attachments to Form IL-1040, Individual Income Tax Return, for parents or guardians who are claiming an education expense credit.
- provide a sample of a written receipt.

Please visit our website at tax.illinois.gov to verify you have the most current revision. This publication is written so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes and the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions. For many topics covered in this publication, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Illinois Administrative Code.

Taxpayer Bill of Rights

You have the right to call the Illinois Department of Revenue (IDOR) for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond, within specified time periods, to IDOR notices by asking questions, paying the amount due, or providing proof to refute the IDOR's findings.

You have the right to appeal IDOR decisions, in many instances, within specified time periods, by asking for department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.

If you have overpaid your taxes, you have the right, within specified time periods, to a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other IDOR procedures, you may write us at the following address:

Problems Resolution Division
Illinois Department of Revenue
PO Box 19014
Springfield, IL 62794-9014

Get forms and other information faster and easier at tax.illinois.gov

General Information

Who may claim an education expense credit?	2
What are qualified education expenses?	2
What education expenses do not qualify?	3
What schools qualify as Illinois schools?	3
How much credit will I be allowed?	3
How should I figure a credit for education expenses, and what must I attach to my Form IL-1040 when I claim this credit?	4
Are Illinois schools required to provide a written receipt for education expenses?	4
Contact Information	4
Sample Written Receipt for Schools	5

General Information

Who may claim an education expense credit?

You may figure a credit for qualified education expenses, in excess of \$250, you paid during the tax year if

- ▶ you were the parent or legal guardian of a full-time student who was under the age of 21 at the close of the school year,
- ▶ you and your student were Illinois residents when you paid the expenses, and
- ▶ your student attended
 - kindergarten through twelfth grade at a public or nonpublic school in Illinois during the tax year, or
 - a school providing educational instruction in a home that satisfies the requirements of the truancy law in Section 26-1 of the School Code [105 ILCS 5/26-1].

Note: If you are the parents or legal guardians of a qualified student and you are filing separate Illinois returns, you may each claim an education expense credit. However, you both may not claim a credit for the same expenses, and the total amount of credit claimed between both parents or guardians may not exceed \$750 for tax years ending on or after December 31, 2017 or \$500 for tax years ending prior to December 31, 2017, regardless of the number of qualifying students.

Note: For tax years ending on or after December 31, 2017, an education expense credit is not allowed if the taxpayer's adjusted gross income for the taxable year exceeds \$500,000 for returns with a federal filing status of married filing jointly, or \$250,000 for all other returns.

What are qualified education expenses?

For Public and Nonpublic Schools Only —

In general, qualified education expenses are the amounts paid in excess of \$250 for tuition, book fees, and lab fees at the school where the student is enrolled during the regular school year.

Specifically, qualified education expenses include the amount of

- **tuition** paid for a student who was enrolled in kindergarten through twelfth grade. **Note:** This does not include summer school enrichment classes unless they are required for elementary or secondary graduation requirements.
- **book fees** paid for the rental of books that were required as part of the student's participation in the school's education program. **Note:** This does not include books purchased by the student.
- **lab fees** paid for the use of supplies, equipment, materials, or instruments that were required as part of the student's participation in a lab course in the school's education program.

Lab courses include those courses, for which the student will receive credit toward graduation, that provide an environment for organized activity involving observation, experimentation, or practice, (*i.e.*, science, music, art, or language).

Note: Only musical instruments rented from the school (not from a business) qualify as an education expense.

Any purchased supplies, equipment, materials, or instruments that are substantially consumed (*i.e.*, it essentially has no remaining value) by the assignments and activities of the lab are considered qualified lab fees.

Any amount paid for the purchase of an item that will remain the personal property of the student, parent, or legal guardian at the end of the school year, is not considered a qualified education expense (e.g., payments made toward the purchase of a band instrument or athletic equipment).

Any expense paid with a scholarship is not considered a qualified education expense.

For Home Schools Only —

Specifically, qualified education expenses for home schooled children include the amount of

- **tuition** paid for a student who was in the equivalent of kindergarten through twelfth grade. This includes fees paid for the child to satisfy physical education class requirements at a private facility such as a health club.
- **fees for the purchase of student’s workbooks or teacher’s grade books** that are significantly used up during the activities of the class. These expenses qualify even if they were paid to an out-of-state company.
- **book rental fees** paid for the rental of books that were required as part of the student’s education program.
- **curriculum rental fees** paid for the rental of educational items such as lectures or class lessons on DVD or tape.
- **lab fees** paid for the use of supplies, equipment, materials, or instruments that were required as part of a lab course in the student’s education program. **Note:** Any purchased equipment, materials, or instruments that are significantly used up by the assignments and activities of the lab are considered qualified lab fees.
- **shipping charges** paid to receive a qualified item.
- **sales or use taxes** paid when purchasing a qualified item.

What education expenses do not qualify?

For Public and Nonpublic Schools Only —

Education expenses that do not qualify for an education expense credit include expenses paid

- to a daycare, preschool, college, university, independent tutoring service, or trade school.
- for the purchase of supplies, books or equipment that are not significantly used up during the school year (e.g., purchasing musical instruments, costumes for a play).
- for the use of supplies, equipment, materials, or instruments if the program does not result in a credit toward completion of the school’s education program.
- directly to a business (e.g., renting a musical instrument from a music store).
- for tutoring or enrichment classes that do not count toward meeting the required curriculum.
- for after school care, even if paid to the school.
- for yourself or your spouse.
- with a scholarship.

For Home Schools Only —

Education expenses that do not qualify for an education expense credit for home schools include the amount of expenses paid

- **to purchase** items that are not significantly used up during the student’s participation in the class (e.g., non-consumable textbooks, flash cards, wall maps, calculators, etc.).
- **to purchase** an item that will remain the personal property of the student, parent, or legal guardian at the end of the school year (e.g., payments made toward the purchase of a band instrument or athletic equipment).
- **for mileage or travel** to travel to school, lab activities, or field trips.
- **for tutoring or enrichment classes** that do not count toward meeting the required curriculum.

What schools qualify as Illinois schools?

For the purpose of the education expense credit, public or nonpublic elementary or secondary schools in Illinois that satisfy the requirements of the truancy law in Section 26-1 of the School Code [105 ILCS 5/26-1] and, if required, are in compliance with Title VI of the Civil Rights Act of 1964 qualify as Illinois schools.

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

How much credit will I be allowed?

You will be allowed 25 percent of your student’s qualified education expenses after the first \$250. Your total credit may not exceed \$750 for tax years ending on or after December 31, 2017, regardless of the number of qualifying students. See the Instructions for the year you are filing.

How should I figure a credit for education expenses, and what must I attach to my Form IL-1040 when I claim this credit?

You must complete Schedule ICR, Illinois Credits, including the K-12 Education Expense Credit Worksheet, Lines 14 and 15, to figure a credit for education expenses. See the Instructions for the year you are filing.

Attach: Schedule ICR.

For Public and Nonpublic Schools Only —

Any receipt you received from the school and are attaching to your Form IL-1040 (see “Are Illinois schools required to provide a written receipt for education expenses?” section below) must contain the following information:

- the **calendar** year during which you paid the education expenses,
- the name and address of the school,
- the name and address of the parent or guardian who paid,
- the name and Social Security number (SSN) of each qualifying student,
- the grade in which each student was enrolled during the calendar year, and
- the total education expenses paid for each student for tuition, book fees, and lab fees during the calendar year.

If the receipt does not contain all the information required, you should contact the school for a proper receipt. In addition, if the receipt you received from the school does not contain the Social Security number of the parent or guardian, or the Social Security number for each qualifying student, you should provide the information on the receipt yourself.

Note: All information on the receipt is confidential information for use only as supporting documentation of the education expense credit claimed and shall not be used for any other purpose.

For Home Schools Only —

Attach: Schedule ICR.

You **must also attach** receipts for education expenses paid for the qualifying student(s) during the **calendar** year. We will not accept a cancelled check as a receipt.

The receipts must show

- the type and amount of education expenses paid for each qualifying student during the calendar year,
- the **calendar** year during which the education expenses were paid,
- the name and address of the business to whom the expenses were paid, and
- the name of the parent or guardian who paid.

Are Illinois schools required to provide a written receipt for education expenses?

Illinois schools are encouraged to provide a written receipt for education expenses paid at the school for the qualifying student(s) during the **calendar** year. The school should provide this receipt on or before January 31 of the following calendar year.

When a school provides a written receipt, the written receipt must be in the format prescribed by the Illinois Department of Revenue. An example of the receipt is shown on Page 5.

The written receipt must include the

- **calendar** year during which the education expenses were paid,
- name and address of the school,
- name and address of the parent or guardian who paid,
- name and Social Security number (SSN) of each qualifying student,
- the grade in which each student was enrolled during the calendar year,
- total* amount of education expenses paid to the school for each qualifying student’s tuition, book fees, and lab fees during the calendar year.

*The person who paid the education expenses will use the total of the expenses minus \$250 to calculate the allowable credit.

Note: All information on the receipt is confidential information for use only as supporting documentation of the education expense credit claimed and shall not be used for any other purpose.

Contact Information



Visit our website at tax.illinois.gov.

For specific phone number and email contacts see our [Contact Us](#) page.

Call us at **1 800 732-8866** or **217 782-3336**. (TTY **1 800 544-5304**)

Write us at Illinois Department of Revenue, PO Box 19001, Springfield, IL 62794-9001.

Call our 24-hour Forms Order Line at **1 800 356-6302**.



Illinois Department of Revenue Receipt for Qualified K-12 Education Expenses

To be completed by school personnel and distributed to parents or guardians

Calendar year

Read this information first

Recipients: Do not attach this receipt to your Form IL-1040, Individual Income Tax Return. Keep this receipt with your income tax records. You must send us this information if we request it.

Note → To figure the amount of your education credit, you must complete Schedule ICR, Illinois Credits.

Step 1:

Payments received from: _____

Name of parent or guardian

Social Security number of parent or guardian

(This required information may be provided by the recipient)

Payments paid to: _____

Name of school

Address of school

City, State, ZIP of school

Step 2: To be completed by authorized school personnel

Complete the table below. For column G, provide only the amount of qualified expenses paid to the school by the parent or guardian named in Step 1 during the calendar year indicated at the top of this form. See Publication 112 for a list of qualified expenses.

Do not include any amounts paid by scholarship, grant, or another entity. Also, do not include any balances not paid during the calendar year.

A	B	C	D	E	F	G
Name of Student	Social Security number (This required information may be provided by the recipient)	Grade (K-12 only)	Qualified Tuition Paid	Qualified Book Fees Paid	Qualified Lab Fees Paid	Total Amount of Qualified Expenses Paid by Parent or Guardian
1 _____	____ - ____ - _____	____	\$ _____	\$ _____	\$ _____	\$ _____
2 _____	____ - ____ - _____	____	\$ _____	\$ _____	\$ _____	\$ _____
3 _____	____ - ____ - _____	____	\$ _____	\$ _____	\$ _____	\$ _____
4 _____	____ - ____ - _____	____	\$ _____	\$ _____	\$ _____	\$ _____
5 _____	____ - ____ - _____	____	\$ _____	\$ _____	\$ _____	\$ _____

Add the amounts in the "Total Amount of Qualified Expenses Paid by Parent or Guardian" column for each student. Use this total to complete the K-12 Education Expense Credit Worksheet on Schedule ICR.

Total \$ _____

Step 3: Signature of authorized school personnel

I state that I have prepared this receipt and, to the best of my knowledge, it is true, correct, and complete.

Name

Title

Signature

() _____

Phone Number

Date

This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.

Reset

Print