



# Publication 112

January 2020

## *Education Expense Credit General Rules and Requirements for Schools*

The information in this publication is current as of the date of the publication. Please visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify you have the most current revision.

This publication is written in the plain English style 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.

### ***About this publication***

Publication 112, Education Expense Credit General Rules and Requirements for Schools, provides all Illinois public and nonpublic schools the requirements for written receipts for qualified education expenses.

The objectives of Publication 112 are to

- identify qualified education expenses.
- identify Illinois schools.
- list requirements for written receipts.
- provide a sample of a written receipt.

### ***Related publications***

- [Publication 119, Education Expense Credit General Rules and Requirements for Home Schools](#)
- [Publication 132, Education Expense Credit General Rules and Requirements for Parents and Guardians](#)

### ***Taxpayer Bill of Rights***

You have the right to call the Department of Revenue 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 Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.

You have the right to appeal Department 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 Department 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](http://tax.illinois.gov)**

## General Information

What are qualified education expenses? .....	2
What schools qualify as Illinois schools? .....	2
Are Illinois schools required to provide a written receipt for education expenses? .....	2
<b>Sample Written Receipt for Schools</b> .....	3
<b>Office Locations</b> .....	4
<b>For Information or Forms</b> .....	4

## General Information

### What are qualified education expenses?

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.

- **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 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.

### 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 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. See Publication 119, Education Expense Credit General Rules and Requirements for Home Schools, for more information.

### 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 3.

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 the student,
- grade level of the student,
- 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.



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

Payments paid to: \_\_\_\_\_

Name of school

\_\_\_\_\_  
Social Security number of parent or guardian

(This required information may be provided by the recipient)

\_\_\_\_\_  
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

\_\_\_\_\_  
Signature

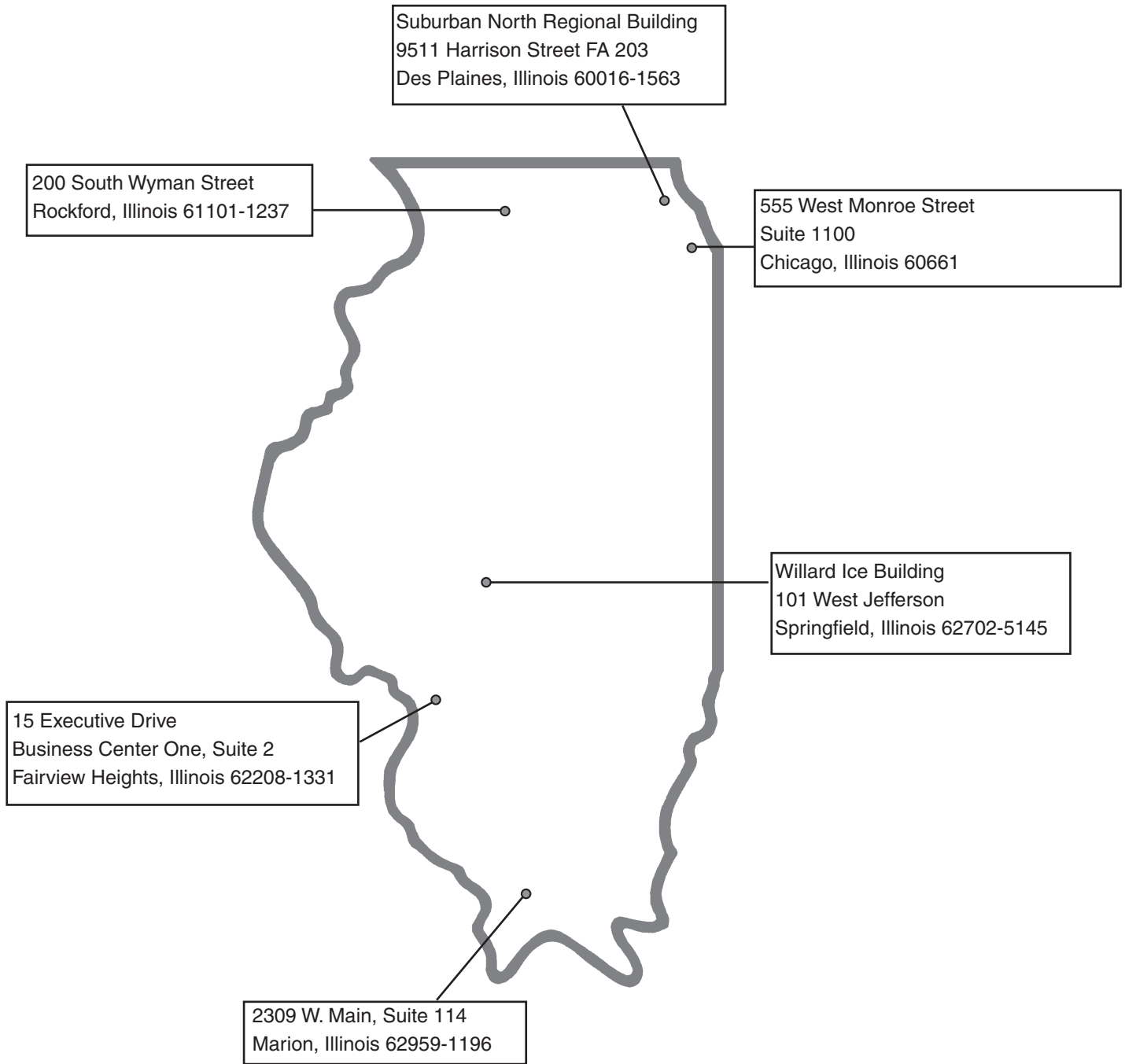
\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

( ) \_\_\_\_\_  
Phone Number

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.

## Office Locations



## Contact Information

Visit our website at [tax.illinois.gov](http://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**.  
Call our TDD (telecommunications device for the deaf) at **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**.