



For Immediate Release
August 23, 2023

Media Contact: Maura Kownacki
Phone: 312-814-1777
E-mail: Maura.Kownacki@Illinois.gov

Back-to-School Tax Benefits Available for both Parents and Educators

CHICAGO - With back-to-school time upon us, the Illinois Department of Revenue (IDOR) is reminding taxpayers that they may be able to claim school expenses for their K-12 students on their 2023 Illinois individual income tax returns.

“Teachers and parents both invest a great deal in educational costs, so I encourage them to take advantage of the valuable savings offered through both the Illinois Educational Expense Credit (for parents) and the Instructional Materials and Supply Credit (for teachers),” **said IDOR Director David Harris.** “It is important that all receipts are saved for qualifying purchases, so they are accessible when it is time to file taxes.”

The Illinois Education Expense Credit allows parents or legal guardians of a full-time K-12 student under the age of 21, to take a 25% tax credit on qualified education expenses over \$250 this year. The total credit may not exceed \$750, regardless of the number of qualifying students. For tax years ending on or before December 31, 2017, the credit is *not* allowed if a taxpayer’s federal Adjusted Gross Income (AGI) exceeds \$500,000 for returns with a federal filing status of married filing jointly, or \$250,000 for all other returns.

Qualified educational expenses include tuition, book rental, and lab fees in excess of \$250 paid to the school where the student is enrolled on a full-time basis. For home schooled students - book rental and lab fees greater than \$250 are eligible when attending a qualified home school program.

Based on the latest final IL-1040 return data, over 207,000 taxpayers claimed the Illinois Education Expense Credit in Tax Year 2022. The total amount claimed was more than \$66 million, with an average credit of \$320.

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The K-12 Instructional Materials and Supplies Tax Credit allows eligible teachers of full-time K-12 students to receive a tax break for qualified expenses on classroom materials paid during the taxable year. To qualify, taxpayers must be teachers, instructors, counselors, principals, or aides in a qualified school for at least 900 hours during a school year. Increasing from last year, they can now claim a credit up to \$500 for qualified expenses they paid in the current taxable year. If spouses are both educators and are filing jointly, the maximum credit is \$1,000.

Based on the latest final IL-1040 return data, over 62,000 taxpayers claimed the Instructional Materials and Supply Tax Credit in Tax Year 2022. The total amount claimed was more than \$16.2 million.

To learn more about the Illinois Education Expense Credit, please read IDOR **Publication 132** and **Publication 119** (for home schooled students) located on IDOR's website tax.illinois.gov.

For additional information on the Instructional Materials Supply and Tax Credit, please see Schedule 1299-C Instructions and Schedule 1299-I.