



For Immediate Release

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Illinois Department of Revenue Reminds Eligible Taxpayers to Take Advantage of Back-to-School Tax Benefits

CHICAGO – As the new school year gets underway, the Illinois Department of Revenue (IDOR) is reminding eligible taxpayers that they may claim back-to-school expenses for their K-12 students on their 2024 Illinois individual income tax returns.

“Both teachers and parents spend a lot of money in preparation for each school year and that is why I encourage them to utilize valuable savings offered through both the Illinois Educational Expense Credit (for parents) and the Instructional Materials and Supply Credit (for teachers),” **explained IDOR Director David Harris.** “It is important they keep receipts for all qualifying purchases in a safe place so they can be accessed when it is time to file their 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 after 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 203,000 taxpayers claimed the Illinois Education Expense Credit in Tax Year 2023. The total amount claimed was more than \$65.4 million, with an average credit of \$322.

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. They can claim a credit of 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 68,500 taxpayers claimed the Instructional Materials and Supply Tax Credit in Tax Year 2023. The total amount claimed was more than \$29.1 million.

Additional information regarding both tax credits may be found by visiting IDOR’s website at tax.illinois.gov and at [Pub-112, Education Expense Credit General Rules and Requirements for Schools, Home Schools, Parents, and Guardians.](#)