Publication 112
Education Expense Credit General Rules and Requirements for Schools

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
**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.

  \[\text{Note}\] 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.

  \[\text{Note}\] 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.

  \[\text{Note}\] Only musical instruments rented from the school (not from a business) qualify as an education expense.

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).

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.

\[\text{Note}\] 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.
Sample Written Receipt for Schools

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
Recipient: 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.

<table>
<thead>
<tr>
<th>A</th>
<th>Name of Student</th>
<th>B</th>
<th>Social Security number (This required information may be provided by the recipient)</th>
<th>C</th>
<th>Grade (K-12 only)</th>
<th>D</th>
<th>Qualified Tuition Paid</th>
<th>E</th>
<th>Qualified Book Fees Paid</th>
<th>F</th>
<th>Qualified Lab Fees Paid</th>
<th>G</th>
<th>Total Amount of Qualified Expenses Paid by Parent or Guardian</th>
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<tbody>
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</tr>
</tbody>
</table>

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.

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