



Publication 112

April 2018

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 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.

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

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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

Parents or Guardians: Attach this receipt to your Form IL-1040, Individual Income Tax Return, if you figure an Illinois Income Tax credit for education expenses.

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

Step 1: School Information

Name of school

Address of school

City, State, ZIP of school

Step 2: Parent or Guardian Information

Name of parent or guardian

Address of parent or guardian

City, State, ZIP of parent or guardian

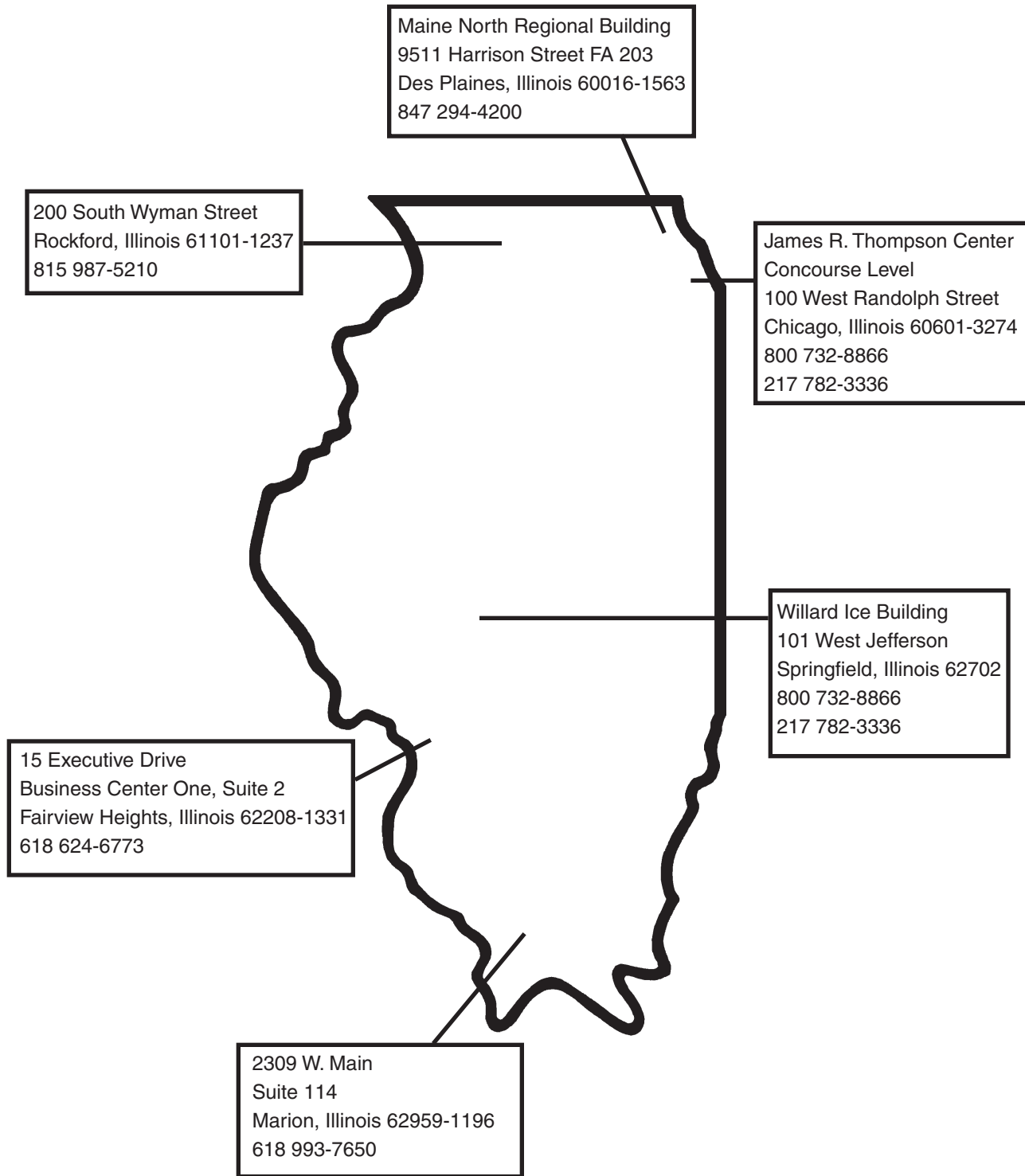
Step 3: Student Information

1 Complete the following information for each qualifying student from the family listed above. Please list each student on a separate line.

	Column A Student's name	Column B Social Security number	Column C Grade (K-12 only)	Column D Total tuition, book/lab fees
a	_____	_____	_____	_____
b	_____	_____	_____	_____
c	_____	_____	_____	_____
d	_____	_____	_____	_____
e	_____	_____	_____	_____
f	_____	_____	_____	_____
g	_____	_____	_____	_____

2 Add the amounts in Column D for Lines 1a through 1g. This is the total amount of qualified education expenses paid to this school for the calendar year. **2** _____

Office Locations



For Information or Forms

Visit our website at tax.illinois.gov.
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 19044, Springfield, IL 62794-9044.
Call our 24-hour Forms Order Line at **1 800 356-6302**.