

# Education Expense Credit

Illinois resident taxpayers who are parents or legal guardians may claim a credit for qualifying K-12 expenses for the education of their student (or students). Only kindergarten through 12th grade qualifies.

You may be allowed 25 percent of your family's qualifying K-12 education expenses in excess of \$250. Your total credit shall **not exceed** \$500 in any year, regardless of the number of qualifying students.

## Who may take this credit?

- You may take this credit if you
- are an Illinois resident,
- are the parent or legal guardian of a qualifying child, and
- pay qualifying K-12 education expenses to a qualifying school in which your child is enrolled.

## Who is a qualifying child?

A qualifying child is a student who, during the tax year, must have been

- an Illinois resident,
- under age of 21 at the close of the school year, and
- a full-time student enrolled in kindergarten (at a school that also has a first grade) through 12th grade at a qualifying school.

## What are K-12 qualifying expenses? Qualifying education expenses are

- tuition
- book fees, and
- lab fees.

## What is a qualifying school?

A qualifying school is a public or private educational facility in Illinois that meets the requirements of Section 26-1 of the School Code. Qualifying schools include both public and private

- elementary schools,
- middle schools, junior high schools, high schools, and
- home schools that meet the requirements under Section 26-1 of the School Code.

## What K-12 education expenses do not qualify?

Expenses that do not qualify for the education credit include expenses paid

- for students to attend daycares, preschools, colleges, universities, independent tutoring services, and trade schools,
- for students to attend kindergarten programs run by daycare or early childhood learning centers,
- for students who turned 21 years old before completing the school year,
- for before and after school child care,

- for the purchase of supplies, books or equipment that are not significantly used up during the school year,
- for the use of supplies, equipment, materials, or instruments if the program does not result in a credit towards completion of the school's education program,
- for items that are not required as part of the school's education program ( e.g., lunch fees, yearbooks, athletic passes, etc.),
- directly to a business ( e.g., renting a musical instrument from a music store),
- for summer school enrichment classes for yourself or your spouse.

**For more information, please see:**

- o Publication 112 (N-01/03) Education Expense Credit - General Rules and Requirements for Schools at <http://www.revenue.state.il.us/Publications/Pubs/Pub-112.pdf>
- o Publication 119 (R-07/07) Education Expense Credit - General Rules and Requirements for Home Schools at <http://www.revenue.state.il.us/Publications/Pubs/Pub-119.pdf>
- o Publication 132 (N-07/07) Education Expense Credit General Rules and Requirements for Parents and Guardians at <http://www.revenue.state.il.us/Publications/Pubs/Pub-132.pdf>
- o Schedule ED, Credit for K-12 Education Expenses at <http://www.revenue.state.il.us/taxforms/Incm2007/Individual/IL-1040-ED.pdf>