



# Publication 119

February 2018

## *Education Expense Credit General Rules and Requirements for Home Schools*

The information in this publication is current as of the date of the publication. Please visit our website at [tax.illinois.gov](http://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, and 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 119, Education Expense Credit General Rules and Requirements for Home Schools, provides home schools the requirements for qualified education expenses.

The objectives of Publication 119 are to

- identify who may take an education expense credit for a home schooled child.
- identify qualified education expenses for home schooled students.
- identify education expenses that do not qualify for home schooled students.
- list required attachments to Form IL-1040, Individual Income Tax Return, for parents or guardians of home schooled children who are claiming an education expense credit.

### ***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](http://tax.illinois.gov)**

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## General Information

### **May I claim an education expense credit for my home schooled child?**

You may figure a credit for qualified education expenses, in excess of \$250, you paid for your home schooled child during the tax year if

- you were the parent or legal guardian of a full-time student who was under the age of 21 at the close of the school year,
- you and your student were Illinois residents when you paid the expenses, and
- your student attended a school providing educational instruction in a home that satisfies the requirements of the truancy law in Section 26-1 of the School Code [105 ILCS 5/26-1].

**Note** → If you are the parents or legal guardians of a qualified student and you are filing separate Illinois returns, you may each claim an education expense credit. However, you both may not claim a credit for the same expenses, and the total amount of credit claimed between both parents or guardians may not exceed \$750 for tax years ending on or after December 31, 2017 or \$500 for tax years ending prior to December 31, 2017, regardless of the number of qualifying students.

**Note** → For tax years ending on or after December 31, 2017, an education expense credit is not allowed if the taxpayer's adjusted gross income for the taxable year exceeds \$500,000 for returns with a federal filing status of married filing jointly, or \$250,000 for all other returns.

## What are qualified education expenses for home schooled students?

In general, qualified education expenses are the amounts paid in excess of \$250 for tuition, book rental, and lab fees for a student who is in the equivalent of kindergarten through twelfth grade at a home school during the regular school year.

Specifically, qualified education expenses for home schooled children include the amount of

- **tuition** paid for a student who was in the equivalent of kindergarten through twelfth grade. This includes fees paid for the child to satisfy physical education class requirements at a private facility such as a health club.
- **fees for the purchase of student's workbooks or teacher's grade books** that are significantly used up during the activities of the class. These expenses qualify even if they were paid to an out-of-state company.
- **book rental fees** paid for the rental of books that were required as part of the student's education program.
- **curriculum rental fees** paid for the rental of educational items such as lectures or class lessons on DVD or tape.
- **lab fees** paid for the use of supplies, equipment, materials, or instruments that were required as part of a lab course in the student'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** → Any purchased equipment, materials, or instruments that are significantly used up by the assignments and activities of the lab are considered qualified lab fees.

- **shipping charges** paid to receive a qualified item.
- **sales or use taxes** paid when purchasing a qualified item.

## What home school education expenses do not qualify for an education expense credit?

Education expenses that do not qualify for an education expense credit include the amount of

- **expenses paid to purchase** items that are not significantly used up during the student's participation in the class (*e.g.*, non-consumable textbooks, flash cards, wall maps, calculators, etc.).
- **expenses paid to purchase** an item that will remain the personal property of the student, parent, or legal guardian at the end of the school year (*e.g.*, payments made toward the purchase of a band instrument or athletic equipment).
- **mileage or travel expenses** paid to travel to school, lab activities, or field trips.
- **expenses paid for tutoring or enrichment classes** that do not count toward meeting the required curriculum.

## How much credit will I be allowed?

You will be allowed 25 percent of your student's qualified education expenses after the first \$250. Your total credit may not exceed \$750 for tax years ending on or after December 31, 2017 or \$500 for tax years ending prior to December 31, 2017, regardless of the number of qualifying students.

## How should I figure a credit for education expenses, and what must I attach to my Form IL-1040 when I claim this credit?

For tax year

- 2017 and after, you must complete Schedule ICR, Illinois Credits, including the K-12 Education Expense Credit Worksheet, Lines 10 and 11, to figure a credit for education expenses.

**Attach** Schedule ICR.

- 2008 - 2016, you must complete Schedule ICR, Illinois Credits, including Section B, Lines 12 and 13, to figure a credit for education expenses.

**Attach** Schedule ICR.

- 2007 and earlier, you must complete Schedule ED, Credit for K-12 Education Expenses, to figure a credit for education expenses.

**Attach** Schedule ED.

**Note** → Write "home school" as the school name in Column D of Schedule ICR or Schedule ED.

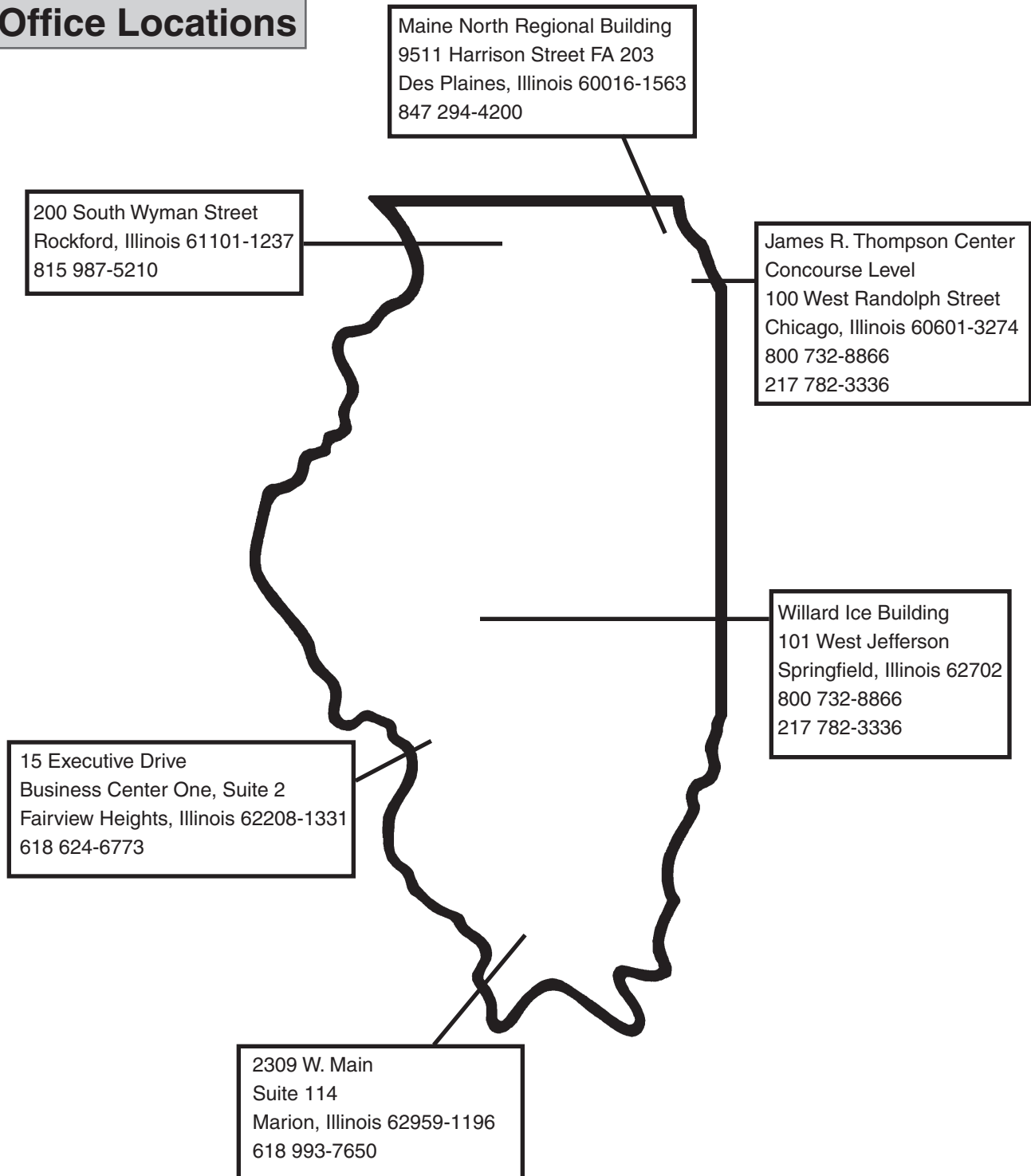
You **must also attach** receipts for education expenses paid for the qualifying student(s) during the **calendar** year. We will not accept a cancelled check as a receipt.

The receipts must show

- the type and amount of education expenses paid for each qualifying student during the calendar year,
- the **calendar** year during which the education expenses were paid,
- the name and address of the business to whom the expenses were paid, and
- the name of the parent or guardian who paid.

**Note** → All information on the receipts is confidential information for use only as supporting documentation of the education expense credit claimed and shall not be used for any other purpose.

## Office Locations



### For Information or Forms

Visit our website at [tax.illinois.gov](http://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**.