

**Read this information first**

Complete this schedule only if you are eligible for the

- **Illinois Property Tax Credit** - See *Publication 108*.
- **K-12 Education Expense Credit** - See *Publication 112*.
- **Volunteer Emergency Worker Credit** - See *Instructions*.

- You must complete Form IL-1040 through Line 14 and Schedule CR, if applicable, before completing this schedule.
- The total amount of Illinois Property Tax Credit, K-12 Education Expense Credit, and Volunteer Emergency Worker Credit cannot exceed tax due.

**Step 1: Provide the following information**

Your name as shown on your Form IL-1040 \_\_\_\_\_

Your Social Security number \_\_\_\_\_

**Step 2: Figure your nonrefundable credit**

- |   |  |   |       |     |
|---|--|---|-------|-----|
| 1 | Enter the amount of tax from your Form IL-1040, Line 14.                                 | 1 | _____ | .00 |
| 2 | Enter the amount of credit for tax paid to other states from your Form IL-1040, Line 15. | 2 | _____ | .00 |
| 3 | Subtract Line 2 from Line 1.   | 3 | _____ | .00 |

**Section A - Illinois Property Tax Credit (See instructions for directions on how to obtain your property number)**

- |   |      |  |      |       |     |
|---|------|--|------|-------|-----|
| 4 | a    | Enter the total amount of Illinois Property Tax paid during the tax year for the real estate that includes your principal residence.                               | ◆ 4a | _____ | .00 |
|   | b    | Enter the county and property number of your principal residence. See instructions.  |      |       |     |
|   | ◆ 4b | _____  |      |       |     |
|   |      | County Property number   |      |       |     |
|   | c    | Enter the county and property number of an adjoining lot, if included in Line 4a.  |      |       |     |
|   | ◆ 4c | _____  |      |       |     |
|   |      | County Property number   |      |       |     |
|   | d    | Enter the county and property number of another adjoining lot, if included in Line 4a.   |      |       |     |
|   | ◆ 4d | _____  |      |       |     |
|   |      | County Property number   |      |       |     |
|   | e    | Enter the portion of your tax bill that is deductible as a business expense on U.S. income tax forms or schedules, even if you did not take the federal deduction. | ◆ 4e | _____ | .00 |
|   | f    | Subtract Line 4e from Line 4a.   | ◆ 4f | _____ | .00 |
|   | g    | Multiply Line 4f by 5% (.05).  | 4g   | _____ | .00 |
| 5 |      | Compare Lines 3 and 4g, and enter the lesser amount here.  | ◆ 5  | _____ | .00 |
| 6 |      | Subtract Line 5 from Line 3.   | 6    | _____ | .00 |

**Section B - K-12 Education Expense Credit**

**Note:** You must complete the **K-12 Education Expense Credit Worksheet** on the last page of this schedule and **attach** any receipt(s) you received from your student's school to claim an education expense credit.

- |   |   |   |      |       |               |
|---|---|---|------|-------|---------------|
| 7 | a | Enter the total amount of K-12 education expenses from Line 15 of the worksheet on Page 3 of this schedule. | ◆ 7a | _____ | .00           |
|   | b | You may not take a credit for the first \$250 paid.   | 7b   | _____ | <b>250.00</b> |
|   | c | Subtract Line 7b from Line 7a. If the result is negative, enter "zero."                                     | 7c   | _____ | .00           |
|   | d | Multiply Line 7c by 25% (.25). Compare the result and \$750, and enter the lesser amount here.              | 7d   | _____ | .00           |
| 8 |   | Compare Lines 6 and 7d, and enter the lesser amount here.   | ◆ 8  | _____ | .00           |
| 9 |   | Subtract Line 8 from Line 6.  | 9    | _____ | .00           |

**Continue on Page 2. →**

## Schedule ICR Illinois Credits

### Step 2: Figure your nonrefundable credit, continued

#### Section C - Volunteer Emergency Worker Credit - see instructions.

**Note:** This credit is only available if you received a Volunteer Emergency Worker Credit Certificate from the Illinois Department of Revenue.

**10 a** Enter your Volunteer Emergency Worker Credit Certificate Number.

◆ **10a** \_\_\_\_\_

**b** Enter your spouse's Volunteer Emergency Worker Credit Certificate Number.

◆ **10b** \_\_\_\_\_

**c** Enter \$500.00 if you, or your spouse if married filing jointly, were awarded the volunteer emergency worker credit. Enter \$1,000.00 if married filing jointly, and **both** you and your spouse were awarded the credit.

**10c** \_\_\_\_\_ .00

**11** Compare Lines 9 and 10c, and enter the lesser amount here.

◆ **11** \_\_\_\_\_ .00

**12** Subtract Line 11 from Line 9.

**12** \_\_\_\_\_ .00

#### Section D - Total Nonrefundable Credit

**13** Add Lines 5, 8, and 11. This is your nonrefundable credit amount. Enter this amount on Form IL-1040, Line 16.

➔ **13** \_\_\_\_\_ .00

Continue on Page 3. ➔



# K-12 Education Expense Credit Worksheet

**Note** → You must complete this worksheet and attach any receipt(s) you received from your student's school to claim an education expense credit.

**14** Complete the following information for each of your qualifying students. If a student attended more than one qualifying school during the calendar year, please list separately. If you need more space, attach a separate piece of paper following this format.

A Student's name	◆ B Social Security number	◆ C Grade (K-12 only)	◆ D School name (IL K-12 schools only or enter "home school," if applicable)	E School city (IL cities only)	◆ F School type (check only one) P = Public N = Non-public H = Home school	◆ G Total tuition, book/lab fees
a _____	____ - ____ - ____	_____	_____	_____	<input type="checkbox"/> P <input type="checkbox"/> N <input type="checkbox"/> H	_____
b _____	____ - ____ - ____	_____	_____	_____	<input type="checkbox"/> P <input type="checkbox"/> N <input type="checkbox"/> H	_____
c _____	____ - ____ - ____	_____	_____	_____	<input type="checkbox"/> P <input type="checkbox"/> N <input type="checkbox"/> H	_____
d _____	____ - ____ - ____	_____	_____	_____	<input type="checkbox"/> P <input type="checkbox"/> N <input type="checkbox"/> H	_____
e _____	____ - ____ - ____	_____	_____	_____	<input type="checkbox"/> P <input type="checkbox"/> N <input type="checkbox"/> H	_____
f _____	____ - ____ - ____	_____	_____	_____	<input type="checkbox"/> P <input type="checkbox"/> N <input type="checkbox"/> H	_____
g _____	____ - ____ - ____	_____	_____	_____	<input type="checkbox"/> P <input type="checkbox"/> N <input type="checkbox"/> H	_____
h _____	____ - ____ - ____	_____	_____	_____	<input type="checkbox"/> P <input type="checkbox"/> N <input type="checkbox"/> H	_____
i _____	____ - ____ - ____	_____	_____	_____	<input type="checkbox"/> P <input type="checkbox"/> N <input type="checkbox"/> H	_____
j _____	____ - ____ - ____	_____	_____	_____	<input type="checkbox"/> P <input type="checkbox"/> N <input type="checkbox"/> H	_____

**15** Add the amounts in Column G for Lines 14a through 14j (and the amounts from Column G of any additional pages you attached). This is the total amount of your qualified **education expenses** for this year. Enter this amount here and on Step 2, Line 7a of this schedule.

→ **15** \_\_\_\_\_ .00

**Warning:** Intentionally submitting false information is a crime under Section 1301 of the Illinois Income Tax Act.