



Illinois Department of Revenue

2025 Schedule ICR



Illinois Credits

Attach to your Form IL-1040. Check if attaching to Amended Form IL-1040-X.

IL Attachment No. 23

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)

- Enter the total amount of Illinois Property Tax paid during the tax year for the real estate that includes your principal residence. ♦ 4a _____ .00
- Enter the county and property number of your principal residence. See instructions.
- ♦ 4b _____ County _____ Property number
- Enter the county and property number of an adjoining lot, if included in Line 4a.
- ♦ 4c _____ County _____ Property number
- Enter the county and property number of another adjoining lot, if included in Line 4a.
- ♦ 4d _____ County _____ Property number
- 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
- Subtract Line 4e from Line 4a. ♦ 4f _____ .00
- Multiply Line 4f by 5% (.05). 4g _____ .00
- Compare Lines 3 and 4g, and enter the lesser amount here. ♦ 5 _____ .00
- 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.

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