Illinois Department of Revenue

2019 Schedule ICR Illinois Credits

Attach to your Form IL-1040

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 Publications 112, 119, and 132.*

- 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 and K-12 Education Expense Credit cannot exceed tax.

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 back 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 11 of the worksheet on the back of this schedule. **7a** _____.00

  b You may not take a credit for the first $250 paid. **7b** **250.00**

  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

Section C - Total Nonrefundable Credit

9 Add Lines 5 and 8. This is your nonrefundable credit amount. Enter this amount on Form IL-1040, Line 16. **9** _____.00

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.

10 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	_____	___-__-____	_____	_____	_____	☐ P ☐ N ☐ H	_____
b	_____	___-__-____	_____	_____	_____	☐ P ☐ N ☐ H	_____
c	_____	___-__-____	_____	_____	_____	☐ P ☐ N ☐ H	_____
d	_____	___-__-____	_____	_____	_____	☐ P ☐ N ☐ H	_____
e	_____	___-__-____	_____	_____	_____	☐ P ☐ N ☐ H	_____
f	_____	___-__-____	_____	_____	_____	☐ P ☐ N ☐ H	_____
g	_____	___-__-____	_____	_____	_____	☐ P ☐ N ☐ H	_____
h	_____	___-__-____	_____	_____	_____	☐ P ☐ N ☐ H	_____
i	_____	___-__-____	_____	_____	_____	☐ P ☐ N ☐ H	_____
j	_____	___-__-____	_____	_____	_____	☐ P ☐ N ☐ H	_____

11 Add the amounts in Column G for Lines 10a through 10j (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.

➡ **11** _____ .00

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