



Publication 119

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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 web site at 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 or the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, or 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 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 qualified home schools.
- 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 or by taking the issue to 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 Office
Illinois Department of Revenue
PO Box 19014
Springfield, IL 62794-9014

Get forms and other information faster and easier at tax.illinois.gov