

**Illinois Credits** 

### Illinois Department of Revenue **2023 Schedule ICR** Attach to your Form IL-1040

# 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, & 132.
- 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.

IL Attachment No. 23

# **Step 1: Provide the following information**

Your name as shown on your Form IL-1040 Your			our Social Security number					
S	te	p 2: Figure your nonrefundable cred	lit					
1		ter the amount of tax from your Form IL-1040, Line 14.		1	.00			
2					.00			
3		btract Line 2 from Line 1.	,	3	.00			
Se	ectio	on A - Illinois Property Tax Credit (See instructions for direct	ions on h	now to obtain your property numb	er)			
4	а	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.	ictions.					
		4b County Property number		_				
	с							
	Ŭ			та.				
		4c County Property number		-				
	d	<b>d</b> Enter the county and property number of another adjoining lot, if included in Line 4a.						
		4d County Property number		-				
	е	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.	<b>4e</b>	.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	Sul	btract Line 5 from Line 3.	6	.00				
Se	ectio	on B - K-12 Education Expense Credit						
of	this :	You must complete the <i>K-12 Education Expense Credit Workshee</i> schedule and attach any receipt(s) you received from your student's cation expense credit.						
7	а	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	250.00				
	С	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		mpare Lines 6 and 7d, and enter the lesser amount here.		8	.00			
9	Sul	btract Line 8 from Line 6.	9	.00				

#### Continue on Page 2. -





→ 13 \_\_\_\_\_

.00

## **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.

iu a	Enter your Volunteer Emergency Worker Credit Certificate Number.						
	10a						
b	Enter your spouse's Volunteer Emergency Worker Credit Certificate Number.						
	10b						
С	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 <b>both</b> you and your spouse were awarded						
	the credit.	10c	.00				
<b>11</b> Co	mpare Lines 9 and 10c, and enter the lesser amount here.		11	.00			
<b>12</b> Su	btract Line 11 from Line 9.	12	.00				

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

Continue on Page 3. ->



## K-12 Education Expense Credit Worksheet

<u>=Note</u> 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						
					р N Н	
b					_ LJ LJ LJ	
С						
•					P N H	
d						
<u>^</u>					р N Н	
e					_ L L L	
f						
					Р N Н	
g					_ LJ LJ LJ	
h						
					P N H	
i						
					Р N Н	
j					_ LJ LJ LJ	
	for Lines 14a through 14j (and th ). This is the total amount of you are and on Step 2, Line 7a of this	<sup>.</sup> qualified <b>edu</b>			→ <sup>15</sup>	.00

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