

Illinois Department of Revenue  
**2021 Schedule ICR**  
 Attach to your Form IL-1040

**Illinois Credits**



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 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 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	_____	<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

**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
---	--	---	---	-------	-----