

General Information Letter: Criteria for determining whether a school qualifies for the education expense credit explained.

April 9, 2013

Dear:

This is in response to your letter dated February 16, 2013, in which you request a letter ruling. The nature of your request and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 86 Ill. Adm. Code 1200.120(b) and (c), which may be found on the Department's web site at www.tax.illinois.gov.

In your letter you have stated the following:

I request a Private Letter Ruling in regards to the Education Expense Credit.
Does the tuition for the following 2 institutions qualify for the Education Expense Credit?

(1) INSTITUTION1

(2) INSTITUTION2

Response

Under Section 201(m) of the Illinois Income Tax Act (35 ILCS 5/201), a school whose tuition may qualify for the education expense credit is:

any public or nonpublic elementary or secondary school in Illinois that is in compliance with Title VI of the Civil Rights Act of 1964 and attendance at which satisfies the requirements of Section 26-1 of the School Code.

Section 26-1 of the School Code is the mandatory school attendance provision, which means that, in order for either of the institutions to qualify, a student's attendance at the institution must be sufficient to fulfill the requirements that the student attend school. The institutions themselves should be able to provide that information.

As stated above, this is a general information letter which does not constitute a statement of policy that applies, interprets or prescribes the tax laws, and it is not binding on the Department. If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b). If you have any further questions, you may contact me at (217) 782-7055.

Sincerely,

Paul S. Caselton
Deputy General Counsel – Income Tax