

**Families of Faith Christian Academy**  
25124-A S. Fryer Street  
Channahon, IL 60410  
815-521-1381



**Subject: Illinois State Education Tax Credit Program**

**Program Type**

Personal Tax Credit

**Scholarship/Voucher Value**

Parents receive a tax credit worth 25 percent of their expenditures after the first \$250, up to a maximum credit of \$500 per family. To get the maximum \$500 credit, parents must spend \$2,250 in educational expenses; they also must have a state tax liability of at least \$500 because the credit is nonrefundable and thus cannot reduce an individual's tax burden to less than zero.

**Student or School Participation**

In 2009, an estimated 183,500 families saved over \$71 million by claiming the education tax credit.

**Student Eligibility**

To be eligible, a student need only be a resident of Illinois who is under 21 and enrolled full-time in kindergarten through 12th grade.

**Legal Status of Program**

In 1999, two separate suits were filed against the program, one by the Illinois Federation of Teachers and one by the Illinois Education Association and the People for the American Way. Both suits argued that the program violated the First Amendment of the U.S. Constitution and the religion clauses of the Illinois constitution, which includes both a Blaine Amendment and a "compelled support" clause. By the middle of 2000, Illinois appellate courts had upheld the constitutionality of school choice in both cases, under both the state and federal constitutions. Moreover, the Illinois Supreme Court refused to grant an appeal, thus letting the favorable appellate court decision stand.

**Regulations on the Program**

Parents must provide receipts for educational expenses. The school may not discriminate and must satisfy attendance requirements.

**Governing Statutes**

35 ILCS5/Art.2, Sec.201 (m), Illinois Compiled Statutes

We thank you for your understanding and continued support.

If you fall within the proper status/guidelines and would like a receipt for your last year's educational expenses, **please request a receipt from TMS (Tuition Management Systems) by calling 1-800-722-4867.**