

General Information Letter: Taxpayer who is not required to obtain Social Security Number for dependent children in order to claim federal exemptions is allowed Illinois exemptions as well.

October 20, 2009

Dear:

This is in response to your letter dated July 20, 2009 in which you state the following:

We received the return correction notice which is not allowing our education expense credit for our children due to not furnishing our children's social security numbers.

We are members of the Mennonite church/community and have filed Form 4029 exemption from social security with the IRS. We do not have social security numbers for our children due to religious beliefs. We are allowed to claim our children as dependents on our federal return. We ask that you allow us this credit under the same circumstances.

We appreciate you providing copies of your federal return along with a statement signed by both of you regarding the approved Form 4029 exemption on file with the IRS. We have verified the information you provided and corrected your return showing an Education Expense Credit in the amount of \$217. Because you have paid this amount, you will receive a refund shortly for the above stated amount plus the interest and penalties you paid.

This is a general information letter which does not constitute a statement of policy that either applies, interprets or prescribes tax law. It is not binding on the Department. Should you have additional questions, please do not hesitate to contact our office.

Sincerely,

Heidi Scott  
Staff Attorney -- Income Tax