



It is the intent of Elgin Community College to comply with 110 ILCS 990/1 et seq., Senior Citizens Courses Act. Persons who are 65 years of age or older by the first day of the term, and whose annual household income is less than the threshold amount provided in Section 4 of the "Senior Citizens and Disabled Persons Property Tax Relief Act", approved July 17, 1972, as amended, will be entitled to a full tuition waiver for all regularly scheduled credit courses, other than courses designed specifically for senior citizens, provided that available classroom space exists and tuition paying students enrolled constitute the minimum number required for the course. Eligible persons are expected to pay any applicable fees, and book and classroom supplies costs.

View this act (110 ILCS 990/) in its entirety:

<https://www.ilga.gov/Legislation/ILCS/Articles?ActID=1172&ChapterID=18&Print=True>

1. STUDENT INFORMATION (Please print clearly)

NAME: _____ STUDENT ID: _____

Did you or will you file Federal Income Tax for 2025? Yes _____ No _____

2. ELIGIBILITY REQUIREMENTS

In accordance with the provisions of Senior Citizen Courses Act (110 ILCS 990), you must meet the following requirements: *(Please see next page for definition of terms)*

- ☐ Age 65 or over at the beginning of the term of enrollment: Date of Birth: ____/____/____
- ☐ Resident of Illinois (Waiver is for in district tuition only)
- ☐ Annual 2025 **household income** at or below 200% of the 2026 federal poverty level which is:

☐ 31,920 for a household of one	☐ 66,000 for a household of four
☐ 43,280 for a household of two	☐ 77,360 for a household of five
☐ 54,640 for a household of three	☐ 88,720 for a household of six

- ☐ Enrolled at ECC for the following terms:
 - ☐ Summer 2026
 - ☐ Fall 2026
 - ☐ Spring 2027

The following three documents must be submitted to:

Elgin Community College Student Accounts Office, B151, 1700 Spartan Drive, Elgin, IL 60123-7193.

- ☐ Completed 2026-2027 Senior Citizen Tuition Waiver Application
- ☐ Proof of age and Illinois Residency (Waiver is for **in-district tuition only**)
(Acceptable documentation: Legible copy of driver's license/State ID Card)
- ☐ Copy of 2025 Federal Income Tax Return

Tuition waivers will not be processed until all documentation is received by the Student Accounts Office.

3. CERTIFICATION

I declare under penalties of law that the information supplied in this application is true, correct, and complete to the best of my knowledge and belief. Further, I authorize any person having any records of the information reported herein to disclose to the College, if requested, all information and substantiation for the documentation provided.

Signature: _____ Date: _____
Student's Signature

Student Accounts Staff Initials _____

SA Senior Citizen Waiver 04/26

SENIOR CITIZEN TUITION WAIVER INCOME GUIDELINES & DEFINITIONS

The following section from the Senior Citizen Courses Act describes the manner in which qualified “senior citizens” are determined:

1801 Senior Citizen defined

1 (c) "Senior citizen" means any person 65 years or older whose annual household income is less than the threshold amount provided in Section 4 of the "Senior Citizens and Disabled Persons Property Tax Relief Act", approved July 17, 1972, as amended.

The following sections from the Senior Citizens and Disabled Persons Property Tax Relief Act describe the manner in which “household income” is to be determined:

403.05 Household defined

3.05 “Household” means a claimant or claimant and spouse living together in the same residence.

403.06 Household income defined

3.06 “Household income” means the **combined income of the members of a household**.

403.07 Income defined

3.07 “Income” means adjusted gross income, properly reported for federal income tax purposes under the provisions of the Internal Revenue Code, modified by adding thereto the sum of the following amounts to the extent deducted or excluded from gross income in the computation of adjusted gross income:

(A) An amount equal to all amounts paid or accrued as interest or dividends during the taxable year.

(B) An amount equal to the amount of tax imposed by the Illinois Income Tax Act paid for the taxable year.

(C) An amount equal to all amounts received during the taxable year as an annuity, under an annuity, endowment or life insurance contract or under any other contract or agreement.

(D) An amount equal to the amount of benefits paid under the Federal Social Security Act during the taxable year.

(E) An amount equal to the amount benefits paid under the Railroad Retirement Act during the taxable year.

(F) An amount equal to the total amount of cash public assistance payments received from any governmental agency during the taxable year other than benefits received pursuant to this Act.

(G) An amount equal to any net operating loss carryover deduction or capital loss carryover deduction during the taxable year.

(H) An amount equal to any benefits received under the Worker’s Compensation Act or the Workers’ Occupational Diseases Act during the taxable year.

“Income” does not include any distributions or items of income described under subparagraph (X) of paragraph (2) of subsection (a) of Section 203 of the Illinois Income Tax Act or any payments under Section 2201 or Section 2202 of the American Recovery and Reinvestment Act of 2009.

404 Maximum household income defined

4 (7) as of September 1, 2025, have a maximum household income at or below 200% of the federal poverty level