

# ELIGIBILITY — — CHECKLIST



Student is a full-time resident of Idaho who is 5 to 18 years of age, or student with a disability requiring ancillary personnel who is 5 to 21 years of age.



Student attending a nonpublic school meaning a private school, microschool, or learning pod.



Kindergarten through grade 12 instruction includes English language arts, mathematics, science, and social studies at a minimum.



Instruction is provided by an accredited school or the student's growth is documented in a portfolio or learning record.



Parent is able to provide receipts of qualifying expenses.



Parent filed a 2024 Form 40, *Individual Income Tax Return*, by November 1.



Parent registered for a TAP account for individual income tax by December 1.

---

*The program requires priority to be given to parents whose modified adjusted gross income doesn't exceed 300% of the federal poverty level. The Tax Commission will review applications on a first-come, first-served basis.*