

# ELIGIBILITY — — CHECKLIST

- Parent and student are full-time Idaho residents in 2024 and 2025. Student is 5 to 18 years of age, or student with a disability requiring ancillary personnel 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. If you filed after that, the Tax Commission can't guarantee it can process the return in time for the January 15 to March 15 application period.
- Parent registered for a TAP account for individual income tax by December 1. If you requested an account after that, the Tax Commission can't guarantee you'll get it in time for the January 15 to March 15 application period.

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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.