



APPLICATION — — CHECKLIST

BE READY TO APPLY

The 2026 application period runs from **January 15 at 12:01 a.m.** through **March 15 at 11:59 p.m.** You can apply for either the tax credit or advance payment for each eligible child.

WHAT TO DO NOW

Log on to your TAP account at tax.idaho.gov/gototap and make sure you can see a panel for Individual Income Tax.

On **January 15**, you will see a link to apply for the program in that panel.

Business, permitted, or tax professional TAP accounts will not be eligible for the link.

Call the Tax Commission if you have issues accessing your TAP account.

WHAT TO PREPARE NOW

Make sure you have these items before you apply:

- ✓ An electronic copy of a government-issued ID such as your driver's license. (You can scan documents or take a photo of them.)
- ✓ Your student's Social Security number.
- ✓ Proof of guardianship if you're divorced or a custodial grandparent, for example.
- ✓ Your student's school information.
- ✓ Electronic copies of invoices or receipts for expenses you paid in calendar year 2025, if you're applying for the tax credit.
- ✓ An estimate of expenses if you're applying for the advance payment. You'll later need to reconcile any money you got with paid invoices or receipts for qualifying expenses.
- ✓ If your student has a disability, you'll need **one** of these:
 - An electronic copy of documentation showing the student's diagnosis or other determination that an Idaho licensed health care provider made.
 - An electronic copy of documentation of the student's eligibility for services under an individualized education program (IEP) in accordance with the federal Individuals with Disabilities Education Act (IDEA).

Invoices or receipts must show what the expense was, how much it cost, and that you paid it. Something like a credit card statement isn't enough.

You'll also need these if you're audited, although you won't upload them when you apply:

- ✓ A portfolio of evidence or a learning record documenting your child's growth as a student if your child is in a nonaccredited program. This could include report cards, assessments, and standardized testing, among other things.
- ✓ A transportation log if you're planning on claiming mileage.
- ✓ If your child has a disability, documentation from the school that it has ancillary personnel providing special services for your child. Or, if you're homeschooling, receipts that show you're paying ancillary personnel to provide special services to your child.