

ELIGIBILITY — — CHECKLIST

For the **2025 parental choice tax credit** or the
advance payment awarded in 2026



Parent and student must have been full-year Idaho residents in 2024 and 2025.



Parent must have submitted an Idaho Form 40, *Individual Income Tax Return*, for 2024. (Most full-year residents filed this by April 15, 2025.)



Parent must have claimed the children as their dependents on their Idaho Form 40 for 2024.



Parent must set up a TAP account using their Social Security number (or ITIN).



Student attends a full-year kindergarten through 12 (K-12) "nonpublic school," meaning a private school, homeschool, microschool, or learning pod.



K-12 instruction must include, at a minimum, English language arts, mathematics, science, and social studies.



For the 2025 parental choice tax credit: The child must be at least 5 and no older than 18 by December 31, 2025. If they have a qualifying disability, they must be no older than 21 by December 31, 2025.



For the advance payment awarded in 2026: The child must be 5 to 19 years old by December 31, 2026. A child with a qualifying disability must be no older than 22 by December 31, 2026.

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.