MY SCHOOL CHOICE

APPLICATION — CHECKLIST

The application period for the 2026 parental choice tax credit or advance payment awarded in 2027 runs from **Jan. 1** at 8:30 a.m. Mountain Time (7:30 a.m. Pacific) to **Mar. 15** at 11:59 p.m. Mountain Time (10:59 p.m. Pacific). **The application period might close sooner if the Tax Commission awards all funds before then.**

WHAT TO DO NOW

If you don't have a TAP account get one at tax.idaho.gov/newTAP using your Social Security number or ITIN. Then, sign in at tax.idaho.gov/gototap and make sure you see a panel for Individual Income Tax. You'll see a link for the **Parental Choice Tax Credit Dashboard** in that panel when the application period is open, if you're eligible to apply.

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

WHAT TO HAVE READY TO APPLY

You can take photos of paper documents or scan them.

- ☑ A government-issued ID such as your driver's license.
- ☑ Your student's Social Security number or ITIN and, if applicable, driver's license number.
- ☑ A copy of your federal Form 1040 for 2025 if you're new to Idaho, you were a full-year resident in 2026, and you didn't file an Idaho return yet. Needed if you're applying for the advance payment awarded in 2027 or to be considered for a higher priority for the 2026 tax credit.
- ☑ Proof of guardianship if you're divorced or a custodial grandparent. Or, your Idaho foster care license and letter of good standing, if you're a foster parent.
- ☑ Your student's school information.
- ☑ Invoices or receipts for expenses you paid in calendar year 2026, if you're applying for the tax credit. (If you got an advance payment in 2026, you can also include receipts from early 2027.)
- ☑ An estimate of expenses if you're applying for the advance payment awarded in 2027. 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:
  - Documentation showing the student's diagnosis or other determination that an Idaho licensed healthcare provider made.
  - 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).

  AND, you need proof that ancillary personnel are providing special services to your child. Get documentation from the school. If you're homeschooling, get it from the ancillary personnel. As a homeschooler, you'll eventually need receipts showing you paid them if you're audited.

Paid invoices or receipts must show which child the expense was for, the business's information, what the expense was, how much it was, that you paid it, and when you paid it.

You'll also need this if you're audited, *although you won't upload it when you apply:*

- ☑ If you're child is in an unaccredited program, a portfolio of evidence or a learning record documenting your child's growth as a student. This could include report cards, assessments, and standardized testing, among other things.