ELIGIBILITY CHECKLIST

*For the **2026** parental choice tax credit or advance payment awarded in **2027***

- [x] Parent and student must have been full-year Idaho residents in 2026.
- [x] Parent must file an Idaho Form 40, *Individual Income Tax Return*, for 2026.
- [x] Parent must be claiming the children as their dependents on their Idaho Form 40 for 2026.
- [x] Parent must have filed their Idaho Form 40 for *2025* if applying for advance payment. Also needed if applying for tax credit, income is no more than 300% of 2025 federal poverty level, and they want a higher application priority. (If new to Idaho, must upload a 2025 federal Form 1040 when applying.)
- [x] Parent must set up a TAP account using their Social Security number (or ITIN).
- [x] Student attends a kindergarten through 12 (K-12) "nonpublic school," meaning a private school, homeschool, microschool, or learning pod.
- [x] K-12 instruction must include, at a minimum, English language arts, mathematics, science, and social studies.
- [x] **For the 2026 parental choice tax credit:** The child must be 5 to no older than 19 years old by Dec. 31, 2026. If they have a qualifying disability, they must be no older than 22 by Dec. 31, 2026.
- [x] **For the advance payment awarded in 2027:** The child must be 5 to no older than 19 years old by Dec. 31, 2027. A child with a qualifying disability must be no older than 22 by Dec. 31, 2027.

The program gives priority to children who received an award last year and whose parent completed the satisfaction survey by March 15, 2027. After that, it's parents whose MAGI doesn't exceed 300% of the federal poverty level. The Tax Commission reviews applications on a first-come, first-served basis.

MY SCHOOL CHOICE