


Welcome to Idaho Parental Choice Tax Credit Program



Chat's on the right.

Use it to ask questions.

Don't see Chat? Click the
 icon at the bottom
of the screen.

Make sure your Chat says:

Send to: Everyone



or

Send to: All Attendees

Trouble hearing?

Make sure you've clicked:

Call Using Computer

 Use computer for audio 

Connect

In app: On the **Audio** menu (at top), choose **Audio Conference**.

In browser: Click the  icon (at bottom).

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State Tax Commission



Idaho State Tax Commission

Idaho Parental Choice Tax Credit program

Benefit the people of Idaho with courteous customer service and education
by providing fair, efficient, and effective revenue and tax administration.

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State Tax Commission

Great people. Helping you. Serving Idaho.

What is the Idaho Parental Choice Tax Credit Program?

- Enacted in 2025 and provides nearly \$50 million in state funds
- Funds Parental Choice tax credit and advance payment
- For full-time Idaho residents
- Pays for qualifying nonpublic-school expenses for:
 - K-12 students
 - Students up to 21 years old with qualifying disability who require ancillary personnel

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Idaho Parental Choice Tax Credit Program

- Refundable tax credit
- Allows parents to apply for tax credit of:
 - Up to \$5,000 for each eligible student
 - Up to \$7,500 for each eligible student with a qualifying disability

Idaho Parental Choice Tax Credit Program

- This program requires that parents with modified adjusted income not exceeding 300% of federal poverty level must get priority
- We're using [2024 federal poverty level](#) numbers this application season
- Applications will be reviewed on first-come, first-served basis
- No one guaranteed to get it

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Preparing To Apply for Credit or Advance Payment

- **Carefully read all FAQs to ensure you and your potential expenses qualify.**
 1. By **Nov. 1, 2025**, ensure you've filed 2024 Form 40, Idaho Individual Income Tax Return
 2. By **Dec. 1, 2025**, register for a TAP account:
tax.idaho.gov/NewTAP
 3. **Start saving receipts for qualifying expenses**

Submitting application doesn't guarantee you'll get credit or advance payment

Is this a Voucher Program?

No. Credit or advance payment goes to parent, guardian, or foster parent.

What's the Timeline?

- **By Nov. 1, 2025:** File a 2024 Idaho Form 40
- **By Dec. 1, 2025:** Register for TAP account
- **Jan. 15, 2026:** First day you can apply for the credit and advance payment
- **Mar. 15, 2026:** Last day to apply for the credit and advance payment
- **Apr. 15, 2026:** We'll notify parents of awards
- **To be determined:** We might reopen the application process if any funds remain.

Do We Have to be Idaho Residents?

- Yes
- Parents and children must be full-time Idaho residents
- Parent must have filed 2024 Form 40, *Idaho Individual Income Tax Return*, that lists children as dependents

What are Qualified Expenses?

- Can include costs for eligible student's nonpublic academic instruction in core subjects of **English language arts, mathematics, science, social studies**
- Purchases must be:
 - Directly related to the education of the eligible student
 - Reasonable and necessary for requirements of academic instruction

What are Qualified Expenses?

Examples that might qualify

- School tuition or fees
- Curriculum including core subjects, at minimum
- Textbooks
- Tutoring
- Courses associated with nationally standardized assessments
- Transportation

Examples that won't qualify

- Expenses for anyone except eligible students
- Vacations
- Big-screen televisions
- Gaming computers
- Vehicles
- Entertainment

Homeschooling and Qualified Expenses

- Could qualify: Materials such as textbooks and curricula
- Won't qualify: Fee for instruction a parent provides

Tracking Expenses for Application

Keep receipts for expenses paid in 2025:

- To your nonpublic school
- Incurred for homeschool instruction

Nonpublic Schools Without Required Core Subjects

To qualify for tax credit, academic instruction for eligible students must include the core subjects of **English language arts, mathematics, science, and social studies**, at a minimum

What if Nonpublic School Isn't Accredited?

You must document student's growth using a portfolio of evidence or learning record

What if My Expenses Don't Qualify?

- Must produce receipts of qualifying expenses
- Can't get tax credit if you don't show qualifying expenses

What if My Expenses Don't Qualify?

- Must repay funds spent outside provisions of the law. Financial penalty and interest might apply.
- Providing false information when applying is tax fraud. Civil and criminal penalties – up to felony charges – might apply.

Is My School Nonpublic?

- Nonpublic is a private school, microschool, or learning pod that provides academic instruction to eligible students
- Can be in person, online, virtually, or a combination
- Charges tuition while a public school doesn't
 - Example: Idaho Home Learning Academy or Idaho Virtual Academy **don't** qualify

Using Public School Amenities

- If your student is enrolled in any public school for academic instruction, you can't claim the credit for that semester.
- Students **can't** be enrolled:
 - Full time or part time in public school, public charter school, public virtual charter school, or public magnet school
 - Part-time kindergarten

Why Do I Have to File an Idaho Tax Return?



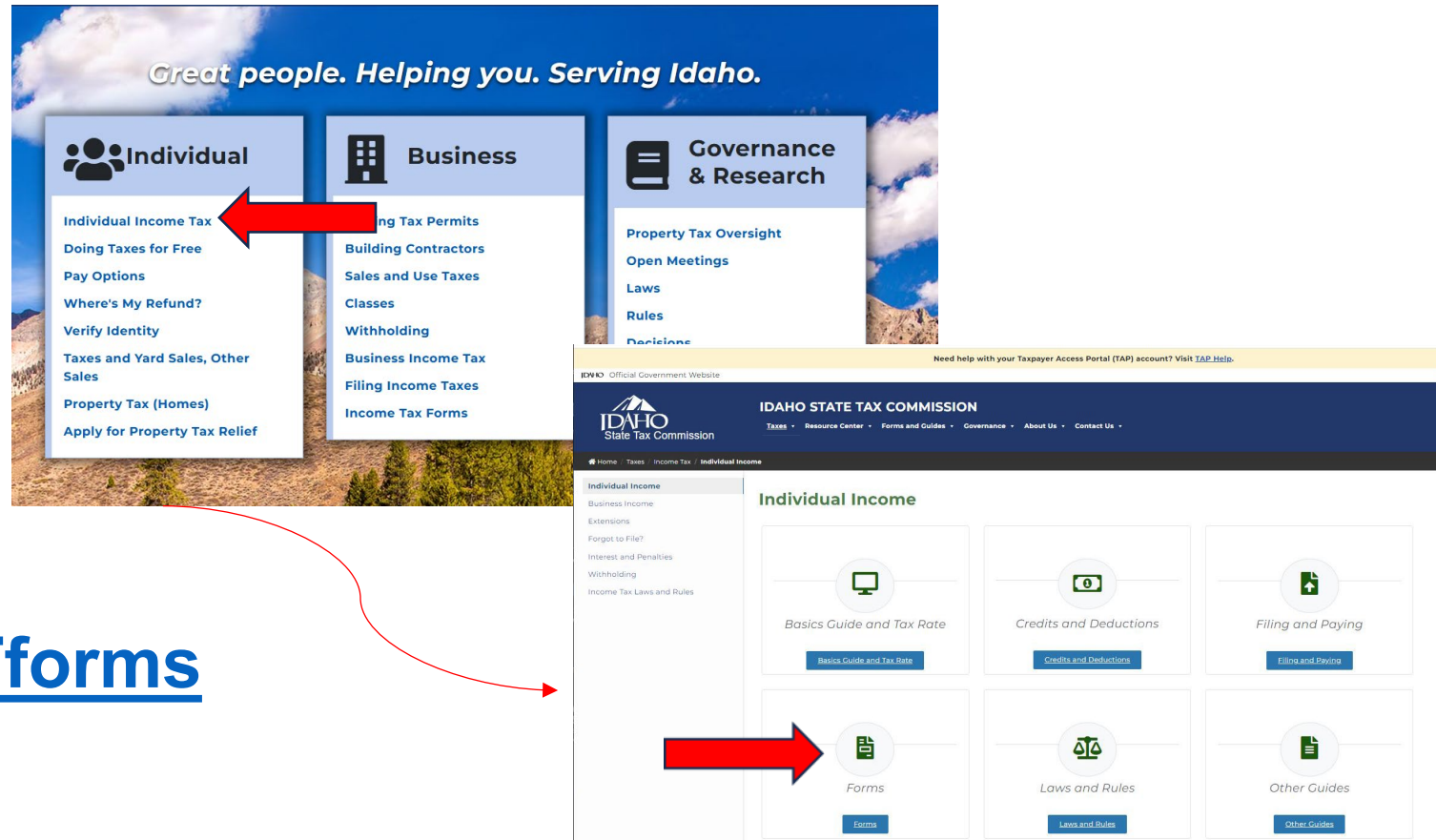
We use it to:

- Create an individual tax account for you in our system if this is your first time filing in Idaho.
- Determine if your income exceeds 300% of the federal poverty level.
- If this is your first time filing, it will allow you to register for a TAP account.

What if I Didn't Have To File in 2024?

- Must file an Idaho Form 40 anyway
 - We've provided these special filing instructions. (FAQ #7)
- File ASAP to allow time for processing

Where Do I Get Form 40?



tax.idaho.gov/IIForms

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State Tax Commission

Where Do I Get Form 40?

At any of our offices

Boise

Monday – Friday
8 a.m. to 5 p.m. MT
(Closed 8 a.m. to 9:30 a.m. for training on the 2nd and 4th Wednesdays of the month.)

11321 W. Chinden Blvd.
Boise, ID 83714-1021
[View Map](#)

Coeur d'Alene

Monday – Thursday
9 a.m. to 4 p.m. PT
On Fridays, ring the doorbell for service.

1910 Northwest Blvd., Ste. 100
Coeur d'Alene, ID 83814-2371
[View Map](#)

Idaho Falls

Monday – Thursday
9 a.m. to 4 p.m. MT
On Fridays, ring the doorbell for service.

150 Shoup Ave., 3rd Floor
Idaho Falls, ID 83402-3657
[View Map](#)

Lewiston

Open on the 20th of each month
9 a.m. to 4 p.m. PT
Open the next business day if the 20th falls on a weekend or holiday.
All other business days, ring the doorbell for service.

1118 F St
Lewiston, ID 83501-1930
[View Map](#)

Pocatello

Monday – Thursday
9 a.m. to 4:30 p.m. MT
On Fridays, ring the doorbell for service.

1111 N. 8th Ave.
Pocatello, ID 83201-5789
[View Map](#)

Twin Falls

Monday – Friday
9 a.m. to 4 p.m. MT

440 Falls Ave.
Twin Falls, ID 83301-3320
[View Map](#)

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Where Do I Get Form 40?

We'll mail if you call:

- [\(208\) 334-7660](tel:(208)334-7660) in the Boise area
- [\(800\) 972-7660](tel:(800)972-7660) toll free
- [\(800\) 377-3529](tel:(800)377-3529) Idaho Relay Service (TDD) for hearing-impaired callers

How Do I File?

1. Write “**Parental Choice**” at top of completed return
2. Drop it in the drop box at one of our offices or mail it *certified mail* to:

Idaho State Tax Commission
PO Box 56
Boise ID 83756-0056

TAP Registration

1. tax.idaho.gov/newTAP
2. Choose one:
 - Take a quiz for same-day access
 - Receive letter with reg. code

Registration Options

Completing this request will grant you access to Idaho's Taxpayer Access Point (TAP).

Select 1 of the following registration options below *

☐ Take a quiz for same-day access

You may be able to register and receive immediate access to file returns and make payments if you have the following information:

- Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Federal Employer Identification Number (FEIN)
- First/Last Name or Business Name
- ZIP Code
- Most Recent Tax Return Information (If you have a processed Amendment use that amount)
- Account Permit Number (If registering as business or third-party)

☐ Receive a letter with your registration code

Receiving your registration code by mail may take up to **10** business days.

The following information is required:

- Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Federal Employer Identification Number (FEIN)
- First/Last Name or Business Name
- ZIP Code

☐ Already have your registration Code? [Click Here](#) and continue with your registration.

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TAP Registration

Take quiz method: We must have processed at least one of your returns

Take a quiz for same-day access

You may be able to register and receive immediate access to file returns and make payments if you have the following information:

- Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Federal Employer Identification Number (FEIN)
- First/Last Name or Business Name
- ZIP Code
- Most Recent Tax Return Information (If you have a processed Amendment use that amount)
- Account Permit Number (If registering as business or third-party)

Registration

Registration Options

Registration Information

Registration Information

Are you a third-party tax preparer who plans on filing taxes for someone besides yourself?

No Yes

Cancel

< Previous Next >

Registration

Registration Options

Registration Information

Taxpayer Information

Taxpayer Information

New to Idaho?

You must have an active Idaho tax account in order to register for TAP. When signing up for TAP, your information must match your Idaho Tax Commission registration. [Contact us](#) if you have questions.

Select your ID Type

SSN

ITIN

FEIN

Your SSN *

Required

First Name *

Required

Last Name *

Required

Zip Code *

Required

- If your address is outside the U.S., enter 99999 for your Zip Code.
- Use your Location Address Zip Code for the purpose of this registration

Cancel

< Previous Next >



TAP Registration

Registration

Registration

✓

✓

✓

➤

Registration OptionsRegistration InformationTaxpayer InformationRegistration Questions

Registration Quiz

Select Form Type You've Filed

☒ Individual Income Tax (Form 40)

☐ Part-Year Resident and Non-Resident Income Tax Return (Form 43)

Select Filing Period End

Tax Year 2024

Enter **Total Tax** amount found on **Line 33** for the selected filing period (must be a non-zero value, if you have a processed amendment use that amount)

278.00

Other Taxes. See instructions, page 10.

28. Fuels use tax due. Include Form 75	28	00
29. Sales/use tax due on untaxed purchases (online, mail order, and other)	29	00
30. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44	30	00
31. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	31	00
32. Permanent building fund tax.	32	10 00
Check the box if you received Idaho public assistance payments for 2024		
33. Total Tax. Add lines 27 through 32	33	00

Cancel

< Previous

Next >

Registration

✓

✓

✓

✓

➤

Registration OptionsRegistration InformationTaxpayer InformationRegistration QuestionsComplete Registration

TAP Logon Creation

Email

Required

Re-enter Email

Required

Username

Required

Password

Required

Confirm Password

Required

Recovery Question

Required

Answer

Required

Your Name

Required

Your Phone Number

Required

Alternate Phone Number

Your password length must be at least 10 characters and include the following:
1. Alphanumeric (use a combination of letters and numbers).
2. Both upper and lower case letters.
3. At least one special character.
Passwords are case sensitive and cannot be the same as your Username.

Cancel

< Previous

Next >

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TAP Registration

☒ Receive a letter with your registration code

Receiving your registration code by mail may take up to **10** business days.

The following information is required:

- Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Federal Employer Identification Number (FEIN)
- First/Last Name or Business Name
- ZIP Code

☐ Already have your registration Code? [Click Here](#) and continue with your registration.

Registration Information

Are you a third-party tax preparer who plans on filing taxes for someone besides yourself?

No

Yes

TAP Registration

Taxpayer Information

New to Idaho?
You must have an active Idaho tax account in order to register for TAP.
When signing up for TAP, your information must match your Idaho Tax Commission registration.
[Contact us](#) if you have questions.

Select your ID Type

SSN	ITIN	FEIN
-----	------	------

Your SSN *

Required

First Name *

Required

Last Name *

Required

Zip Code *

Required

- If your address is outside the U.S., enter 99999 for your Zip Code.
- Use your Location Address Zip Code for the purpose of this registration

Email *

Required

Re-enter Email *

Required

Cancel

Confirmation

Thank you for signing up for Taxpayer Access Point.

We will send a letter containing your TAP registration code to the address we have on file for you.

The registration code **will expire 45 days after** the date of the letter.

Once you receive this code, you will need to follow the provided instructions to complete your registration.

Your confirmation number is 0-674-010-752.

If you'd like to make a payment, please visit [Quick Pay](#).

Printable View

OK

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TAP Registration

Requesting a code method

Once you get the letter with the code:

1. Go to tax.idaho.gov/newTAP
2. Choose **Already have your registration code?**



☐ **Receive a letter with your registration code**

Receiving your registration code by mail may take up to **10** business days.

The following information is required:

- Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Federal Employer Identification Number (FEIN)
- First/Last Name or Business Name
- ZIP Code

☐ **Already have your registration Code?** Click Here and continue with your registration.

[Cancel](#)

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Is There a Limit to How Many Kids in my Family Can Qualify?

- There's no limit to number of your children you can apply for
- Apply for all your eligible children on one application

Can Nonpublic School Be Out of State?

- Yes, if school meets the law's requirements
- If nonpublic school isn't accredited, you must document student's growth using a portfolio of evidence or learning record

Do Empowering Parents Grant Funds Qualify for This Program?

No. You can't claim the credit or advance payment for items bought with the Empowering Parents grant.

Using Idaho Ideal 529 Plans

You can use funds from Idaho Ideal 529 plans to pay qualified tuition expenses and still claim the Parental Choice credit

Find More Information

- Stay up on the latest information at the FAQ page
tax.idaho.gov/ParentalChoiceCredit
- Sign up for the Parental Choice Tax Credit newsletter
- Additional questions please send an email to:
parentalchoice@tax.Idaho.gov

Questions?

Contact Us



- Call us:
 - Boise area: (208) 334-7660
 - Toll free: (800) 972-7660
- Visit us: **tax.idaho.gov**
- Fax Taxpayer Services: (208) 334-7846



IDAHO STATE TAX COMMISSION

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Individual

- Individual Income Tax
- Doing Taxes for Free
- Pay Options
- Where's My Refund?
- Verify Identity
- Taxes and Yard Sales, Other Sales
- Property Tax (Homes)
- Apply for Property Tax Relief

Business

- Getting Tax Permits
- Building Contractors
- Sales and Use Taxes
- Classes
- Withholding
- Business Income Tax
- Filing Income Taxes
- Income Tax Forms

Governance & Research

- Property Tax Oversight
- Open Meetings
- Laws
- Rules
- Decisions
- Policy Documents
- Reports and Statistics



Tax Refunds



*Log in to
Taxpayer
Access Point*



TAP Help



Tax Insider: Great people. Helpin...
Events
Tax Insider: Great people. Helpin...
Contact Us | Idaho State Tax Com...

tax.idaho.gov/contact-us/

Tax Insider: Great p...
Tax HR Central: Gre...
Welcome to Trainin...
Blue Extras! | Blue C...
Medical | Office of...
Cisco Webex Meeti...
Idaho State Tax Co...
Small Business Own...
Register for a Tax Cl...
Online Sellers - Ida...
All Bookmarks

Having trouble getting the security code to log onto TAP? Find help.

IDVHO Official Government Website
Log in to Taxpayer Access Point (TAP)
A | A

IDVHO State Tax Commission
Taxes
Resource Center
Forms and Guides
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About Us
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Mailing Addresses
Office Locations and Hours
Payment Plans and Liens (Compliance)
TAP Help (E-File and E-Pay)
Reporting Tax Fraud
Property Tax
CP2000 Assistance
Fuels Tax and IFTA
Voluntary Disclosure Agreements
Software Developers Assistance
Reporting Website Issues
Administrative Contacts

Contact Us

You have several ways to get help.

Self-help tools

Check your refund status	tax.idaho.gov/refund
Make a one-time payment from your bank account	tax.idaho.gov/quickpay
See all payment options	tax.idaho.gov/epay
Respond to an identity verification letter	tax.idaho.gov/idverify
Set up or access a TAP account	tax.idaho.gov/gototap
Apply for a tax permit (businesses)	tax.idaho.gov/IBR
Change your address, individuals	Change it on your next income tax return or contact us (see below).
Request copies of your own tax returns	Submit a Form STC-06, <i>Request for Copies of Idaho Tax Returns</i>
Get a Power of Attorney form	tax.idaho.gov/poaform
See property-tax relief programs for homeowners	tax.idaho.gov/homeowners
Ask about property tax bills or assessments	Contact your county assessor
See what to do if you forgot to file a tax return	tax.idaho.gov/forgot
Learn what to do if you're a victim of identity theft	tax.idaho.gov/idtheft
Report suspected tax fraud	tax.idaho.gov/fraud

On This Page

- Self-help tools
- Submit a question
- Call us

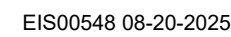
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tax.idaho.gov/contact-us/

Tax Insider: Great p... Tax HR Central: Gre... Welcome to Trainin... Blue Extras | Blue C... Medical | Office of... Cisco Webex Meeti... Idaho State Tax Co... Small Business Own... Register for a Tax Cl... Online Sellers - Ida... All Bookmarks

Call us

What we need to discuss tax records

We're committed to protecting you by sharing your sensitive information only with you or your legal representative. So, we'll ask for information to verify your identity.

You'll get faster service if you have the following information ready:

- Any letter we recently sent or that you're calling about
- Spouse's SSN (if applicable)
- Refund amount of most recent return filed (if applicable)
- For businesses, your EIN and any permit numbers (e.g. seller's permit number or withholding account number)
- Signed, valid Power of Attorney (POA) on file if you're representing someone else

Customer service hours

Monday-Friday
Mountain Time: 8 a.m. to 5:30 p.m.
Pacific Time: 7 a.m. to 4:30 p.m.

- To speak to a specific Tax Commission employee, call that person directly.
- For payment plans and overdue accounts, see Compliance.
- For general questions, call:
 - (208) 334-7660 in the Boise area
 - (800) 972-7660 toll free
 - (800) 377-3529 Idaho Relay Service (TDD) for hearing-impaired callers

Media contact

Visit our newsroom at tax.idaho.gov/newsroom.

What should I expect when I call the Tax Commission?



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On This Page

- Self-help tools
- Submit a question
- Call us

This information is for general guidance only. Tax laws are complex and change regularly. We can't cover every circumstance in our guides. This guidance may not apply to your situation. Please contact us with any questions. We work to provide current and accurate information. But some information could have technical inaccuracies or typographical errors. If there's a conflict between current tax law and this information, current tax law will govern.

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