



DIOCESE OF BOISE

Idaho School Choice – Refundable Tax Credit

FREQUENTLY ASKED QUESTIONS

When does the enrollment window open?

This law will go into effect in January 2026. The enrollment window opens on January 15 each year and remains open for a period of sixty (60) days.

Who is eligible?

Eligibility for the Idaho Parental Choice Tax Credit includes:

- Eligible Student:
 - A full-time resident of Idaho who is five (5) to eighteen (18) years of age.
 - A child with disabilities requiring ancillary personnel, who is five (5) to twenty-one (21) years of age.
- Parent:
 - The eligible student's parent, legal guardian, or foster parent (if the foster parent is licensed and in good standing).
 - Additionally, parents whose taxable income does not exceed [300% of the federal poverty level](#) may request an advance payment of the tax credit to cover qualified expenses.

What is the amount of tax credit a person may be eligible for?

- A person may be eligible for a refundable tax credit of up to five thousand dollars (\$5,000) per eligible student aged five (5) to eighteen (18) years of age.

- For each eligible student up to twenty-one (21) years of age who is also considered a child with disabilities requiring ancillary personnel, the refundable tax credit limit is increased to seven thousand five hundred dollars (\$7,500).
 - Students with disabilities are defined in [Section 33-2001](#) of Idaho Code, not the federal IDEA guidelines. Idaho defines "ancillary personnel" as those persons who render special services to exceptional children in regular classrooms or in addition to regular or special class instruction.
- There is no cap on the number of students per family who can receive the benefit.

What is a qualified expense?

- Qualified expenses for the Idaho Parental Choice Tax Credit include:
 - Kindergarten through grade 12 tuition or fees for attending a nonpublic school.
 - Tutoring.
 - Nationally standardized assessments.
 - Assessments used to determine college admission.
 - Advanced placement examinations.
 - Industry-recognized certification exams.
 - Preparatory courses for nationally standardized assessments.
 - Costs for textbooks and curricula used for kindergarten through grade 12 academic instruction.
 - Transportation costs to and from a facility for receiving kindergarten through grade 12 academic instruction, including public transportation, ridesharing, and the use of privately owned vehicles (reimbursed at the mileage rate applicable to state employee travel).
- Qualified expenses do not include expenses paid with funds received from a grant under section 33-1031, Idaho Code, or reimbursement pursuant to section 33-4603, Idaho Code.

What if a person has more than one child who is eligible for the credit?

- If a person has more than one child who is eligible for the Idaho Parental Choice Tax Credit, they can claim the credit for each eligible child. The credit is up to \$5,000 per eligible student for qualified expenses incurred during the tax year.
- For children with disabilities requiring ancillary personnel, the refundable tax credit limit is increased to \$7,500 per eligible student up to twenty-one (21) years of age.

Do I apply for the credit once a year, or before each semester?

- You apply for the Idaho Parental Choice Tax Credit once a year. The application period opens on January 15 and remains open for 60 days. If the total amount of credits claimed does not exceed the annual maximum limit, the application period may re-open until August 15 or until the limit is reached.

How will a parent be notified of the tax credit award?

- The state tax commission will notify parents whether they will receive a tax credit award within thirty (30) days of the close of the application period.

Since taxes have not been filed in January, can a parent receive an advanced sum to cover tuition?

- Yes, a parent can receive an advance payment of the Idaho Parental Choice Tax Credit to cover tuition and other qualified expenses. Parents whose modified adjusted gross income does not exceed 300% of the federal poverty level can elect to receive a one-time advance payment. This advance payment will be issued within sixty (60) days of notifying the parent of the credit award but not later than August 30. The advance payment can only be spent on qualified expenses, and parents can claim the tax credit for the expenditure in that year.

How much is the cap for the private school tax credit?

- The cap for the private school tax credit is fifty million dollars (\$50,000,000) each tax year.
- There is no limit per family

What happens if the total claims exceed the annual maximum limit?

- If the total amount of claims for the Idaho Parental Choice Tax Credit exceeds the annual maximum limit of \$50,000,000, the credits will be allowed in full to parents whose applications were properly and timely filed and who have priority status. Priority is given first to parents whose modified adjusted gross income does not exceed 300% of the federal poverty level, followed by parents who received a credit in the prior year. The remaining parents who filed complete applications will receive credits on a first-come, first-served basis until the annual maximum limit is reached. The state tax commission will maintain a waiting list for those who would be eligible if the annual maximum limit is increased.