

Idaho Parental Choice Tax Credit

Information Sheet for Families - Diocese of Boise Office of Catholic Schools

What is the Idaho Parental Choice Tax Credit?

The Idaho Parental Choice Tax Credit (HB 93) is a refundable Idaho state income tax credit that helps families with K–12 education costs for students not enrolled in public school. Families may receive up to \$5,000 per eligible student, or \$7,500 if the student has a qualifying disability. Parents may also apply for advance payments to cover upcoming education expenses. Learn more: [Idaho State Tax Commission FAQs](#)

Who's Eligible?

- Parent(s) and students must be full-time Idaho residents in 2024 and 2025.
- Parents must file a 2024 Idaho Individual Income Tax Return (Form 40).
- Parents will be able to access applications for reimbursement for 2025 and Advanced Payment for 2026
 - Applications will be open on January 15, 2026 through TAPS:
 - All income levels can apply with priority given to families at or below 300% of the Federal Poverty Level.
- Students must attend a nonpublic (private/Catholic) school offering core academics.

What Parents Should Do Now (Steps for Families)

File your 2024 Idaho Tax Return (Form 40) by November 1, 2025.

Register or verify your Taxpayer Access Point (TAP) account by December 1, 2025.

Save receipts for 2025 qualifying expenses (tuition, textbooks, tutoring, transportation, etc.).

Apply online January 15 – March 15, 2026. Funding is first-come, first-served.

Watch for notification by April 15, 2026, and update/amend your 2025 tax return if needed.

Action steps and FAQs: [Idaho State Tax Commission](#)

Timeline / Important Dates

November 1, 2025	Deadline to file 2024 Idaho Tax Return (Form 40)
December 1, 2025	Register for TAP account
January 15, 2026	Application window opens
March 15, 2026	Application window closes
April 15, 2026	Notification of award & Idaho tax return due