Introduction

The Idaho Parental Choice Tax Credit was created by House Bill 93 (HB93) during the 2025 legislative session and updated with House Bill 934 (HB934) during the 2026 legislative session. The statute created by HB93 and updated by HB934 is Idaho Code 63-3029N. The law created a tax credit that parents applied for. The credit could come in one of two ways; if the parent was at or below 300% of the Federal Poverty Level (FPL), they could request the credit be advanced to them. All others received the credit when they filed their 2025 income tax return in 2026. This report, where possible, divides the data between advance payment and tax credit.

The law required the Idaho State Tax Commission to begin administering the program on January 15, 2025, and to begin reporting to the Legislature and Governor on the program annually starting in 2027. The Governor and the Tax Commission are dedicated to transparency whenever public money is spent. To support this effort, this report provides comprehensive program information while maintaining the confidentiality of taxpayer information.

Funding

The program has a maximum annual benefit of $50,000,000, less administrative costs as created in the Tax Commission's budget during the 2025 legislative session. Administrative costs for the 2026 program were limited to $674,900 in the agency budget, as reflected in Senate Bill 1219. $49,325,100 was then available for distribution through the Idaho Refund Fund.

The Applications

The program was set up to allow a single point of entry for applications. This was the Tax Commission's online portal known as the Taxpayer Access Point (TAP). To the applicant it was a single application process. In the background it was one application for the parent, separate applications for each student, and a final section for attestation and submission of the application. That allowed the Tax Commission, based on program requirements, to make eligibility decisions on parents and individual students, with a total of 6,875 parent awards for 12,238 students.

The Data

The parent and student data in this report is as of November 6, 2026.

The parent and student data might be limited by how many parents have filed tax year 2025 returns. Idaho filers with a valid extension have until October 15 to submit their returns. Once submitted, these can take up to 60 days to fully process. In some instances, parents filed their returns before their application approval. These parents have been notified of their approval and the need to amend their return if they want to claim their approved credit.

The parent data currently represents both awards of the tax credit and the advance payment. The Tax Commission has distributed all the advance payments. At the end of the parent data is some data based on those parents who've been awarded the credit and filed their 2025 return claiming their approved credit. This information will change daily as the Tax Commission processes returns. Final numbers will be available when we complete return processing for 2025, likely in late December. Student data also reflects awarded amounts

and, for those students whose parents have filed tax year 2025 returns, claimed amounts as well. This is also where the data is captured for current school, award type, disability claimed, and the three following question responses:

1. Are you homeschooling or planning to homeschool? If yes, is it parent-led?
2. Was your student ever enrolled in an Idaho public school?
3. Was the student enrolled in public school for the full year in 2025?

The responses to the three questions are reported directly from the parent/student application.

Additional information includes a status of awarded, denied, or waitlisted applications. A few advance payments were returned. These are also reflected here.

Please note that the receipts section doesn't directly match any of the other data points. This happens because parents who received advance payments can submit their receipts early, but they don't have to submit them until June 2027.

The term median in the data means the middle value of the set of numbers when sorted from lowest to highest. It's the value that divides the data in half.

Note

The application used free-form fields to collect the school data, including school name and address information. Misspellings, transpositions, and variations in school name (e.g. saint tom's school or st tom's school or st. tom's school) made it challenging to report on. Going forward, the Tax Commission will normalize data for reporting. This might lead to a few errors, but it's easier to navigate and substantially correct for reporting.

Application and Tax Return Privacy

The Tax Commission is prohibited by law from disclosing tax returns or return information about a taxpayer to any person other than the taxpayer without express written permission. Parental Choice application data falls under this law. However, the Tax Commission is dedicated to reporting as much information as possible without compromising taxpayer confidentiality. What that means is we've aggregated and shared the data by county, city, ZIP code, school, and legislative district. For all aggregated data, if the result was less than three records, we combined it with other data to prevent unlawful disclosure.

Parent Data

Parent applications

- 8,287 Parental Choice Tax Credit applications started.
    - 1,232 applications not completed or submitted.
        - These applicants were notified they needed to complete and submit the application if they wanted to be considered for the award.
    - 7,056 applications submitted for review.
        - 6,875 parents awarded at least one award.
            - 5,529 parents received the tax credit(s) only ($37.3M).
                - 42 of these had at least one student denied and also received a tax credit.
            - 1,254 parents received an advance payment(s) only ($10.8M).
                - 21 of these had at least one student denied and also received an advance payment.
            - 92 parents received both a tax credit and advance payment.
                - $470K tax credit.
                - $727K advance payment.
                - To receive both, the family must have multiple approved students.
                - No student can receive both an advance payment and tax credit in the same year.
        - 90 parent applications were denied entirely.
        - 77 parent applications are approved but on the waitlist.
            - 34 of these are from Ada County, 13 each from Canyon County and Kootenai County, and 5 from Latah County. No other county had more than 3.
        - 14 parents returned the advance payment award (forfeited).
            - This money was put back in the pool and distributed to the next eligible applicants.
            - 4 of these were from Ada County and 3 were from Canyon County. No other county had more than 1.

Parent awards and the Federal Poverty Level

- 6,875 parents awarded.
    - 3,075 were at or below the 300% federal poverty level (FPL) on their 2024 return (44.7%).
    - 3,800 were above 300% of the FPL on their 2024 return (55.3%).

Parent awards that filed 2025 tax returns

- 6,717 of those awarded (6,875) have filed their 2025 tax return.
    - The average household size is 4.
    - The average adjusted gross income is $178K.
    - 2,992 were at or below the 300% FPL on their 2024 return.
        - On their 2025 tax return:
            - Their average household size is 5.
            - The average adjusted gross income is $66K.
            - 2,622 remained at or below 300% FPL.
            - 370 were over 300% FPL.
                - The average adjusted gross income is $139K.
                - The average household size is 4.
                - The median amount these parents were over the FPL is $16K.

Parent awards that filed a 2025 return and didn't take their credit

- 430 parents have filed their 2025 return and didn't take an approved credit.
    - The approved amount is $2.1M.
    - 8 received advance payments as well.
- We're reaching out to all these parents to confirm their intentions.

Qualified expense categories claimed to date

Qualified Expense		Amount	Percent
Tuition	$	36,296,925.37	93.5%
Curricula	$	1,069,111.56	2.8%
Tutoring	$	599,822.62	1.5%
Transportation	$	543,706.42	1.4%
Textbooks	$	246,403.35	0.6%
Prep courses	$	24,549.97	0.1%
College placement	$	10,900.62	0.0%
Nationally standardized assessments	$	6,768.21	0.0%
Advanced placement exams	$	1,826.00	0.0%
Industry recognized certification exams	$	486.75	0.0%
Total	**$**	**38,800,500.87**	**100.0%**

Student Data

Student applications

- 12,562 student applications.
    - 12,238 students awarded.
        - 12,216 final awarded.
            - 600 claimed disabled.
        - 22 returned the award.
    - 187 denied.
        - 17 claimed disabled.
    - 137 waitlisted.
        - 4 claimed disabled.

Final awards ($49,325,100)

- 12,216 final awards.
    - 2,488 students – advance payments $11,574,918 (23.5%).
        - The average advance payment is $4,652.
        - The median advance payment is $5,000.
        - The average number of students per parent application is 1.8.
        - 673 or 27% of applications had only 1 student.
        - For the top 10 parent applications with the most students, the student application average is 6.3.
    - 9,728 students – tax credit $37,750,182 (76.5%).
        - The average tax credit approved is $3,880.
        - The median tax credit approved is $5,000.
        - The average number of students per parent application is 1.7.
        - 2,840 or 29% of applications had only 1 student.
        - For the top 10 parent applications with the most students, the student application average is 7.4.

Claimed awards

- 11,359 students have claimed their advance payment or tax credit.
    - 2,488 students received advance payments ($11.6M).
        - The average advance payment is $4,652.
        - All advance payments have been distributed.

- 8,871 students received their tax credit ($34.7M).
  - The average tax credit claimed is $3,909.
  - 857 students are approved pending the filing of their parent's 2025 tax return ($3.0M).

Student with a declared disability

- 600 students with a disability were awarded either a tax credit or advance payment ($3.5M).
  - 218 were awarded an advance payment ($1.5M).
    - The average advance payment was $6,857.
  - 382 were awarded a tax credit ($2.0M).
    - The average tax credit was $5,154.
- 17 were denied.
- 4 are on the waitlist.

The student application questions (12,216 students)

The three questions below were required to be answered before submission. The data was submitted by the applicant and is presumed to be correct at the time of application.

- To the question "Are you homeschooling or planning to homeschool?"
  - 9,863 (80.7%) answered no.
  - 2,353 (19.3%) answered yes.
    - 1,179 or 50.1% of the 2,353 answered yes to "Is it parent-led?"
- To the question "Was the student ever enrolled in public school?"
  - 3,092 (25.3%) answered yes.
    - 2,222 or 71.9% of the 3,092 answered no to the homeschool question.
    - 870 or 28.1% of the 3,092 answered yes to the homeschool question.
- To the question "Was the student enrolled in public school for the full year in 2025?"
  - 520 (4.3%) answered yes.
    - 321 or 61.7% of the 520 answered no to the homeschool question.
    - 199 or 38.3% of the 520 answered yes to the homeschool question.
- 7,641 or 62.5% of the 12,216 awarded students answered no to all three questions.

Additional Data - Demographics

The following charts show the application data by various categories, including county, ZIP code, city, legislative district, and schools where parents used the award. County, ZIP code, city, and legislative district charts are taken from the 6,875 applications with an approved tax credit or advance payment.

Top 30 counties ranked by the number of parent applications. This reflects 99% of the 6,875 applications that were awarded.

RANK	COUNTY	APPLICATIONS	CREDIT AMT	ADVANCE AMT
1	ADA	2563	16,467,386	2,675,747
2	CANYON	1009	5,021,320	2,544,061
3	KOOTENAI	955	5,200,840	1,602,181
4	TWIN FALLS	307	1,222,071	578,881
5	LATAH	257	1,778,440	786,239
6	BONNER	243	1,278,084	403,138
7	BANNOCK	236	1,202,530	367,280
8	BONNEVILLE	225	1,029,138	388,569
9	NEZ PERCE	174	793,856	114,384
10	IDAHO	129	685,261	234,530
11	BLAINE	82	480,889	66,256
12	GEM	66	248,336	206,152
13	JEROME	65	317,856	138,827
14	BOUNDARY	58	233,432	84,994
15	MINIDOKA	51	185,466	59,599
16	BINGHAM	48	196,230	196,200
17	PAYETTE	46	144,929	177,447
18	JEFFERSON	45	189,897	42,000
19	MADISON	34	95,428	108,330
20	CASSIA	31	103,468	73,100
21	TETON	31	207,099	EXCLUDED
22	SHOSHONE	26	54,067	90,277
23	OWYHEE	20	70,620	86,550
24	BOISE	19	70,928	55,045
25	VALLEY	19	61,201	33,400
26	GOODING	17	54,839	49,225
27	POWER	16	111,020	57,250
28	BENEWAH	15	32,482	87,212
29	FRANKLIN	12	15,841	62,500
30	ELMORE	10	21,842	32,026
	SUBTOTAL	6,809	37,574,795	11,401,399

Data for Teton County advance payments fell below the 3-record requirement for confidentiality and was excluded.

Top 45 ZIP codes ranked by the number of parent applications. This reflects 87.1% of the 6,875 applications that were awarded.

RANK	ZIP	APPLICATIONS	CREDIT AMT	ADVANCE AMT
1	83646	546	3,756,364	547,843
2	83854	385	2,245,566	594,676
3	83642	344	2,031,898	407,422
4	83616	323	2,395,729	291,650
5	83686	260	1,428,137	516,582
6	83709	253	1,334,205	389,768
7	83843	218	1,579,533	677,739
8	83301	216	855,383	363,271
9	83687	191	964,062	473,481
10	83815	190	992,337	281,027
11	83607	187	939,306	524,169
12	83501	165	805,523	89,984
13	83713	145	919,663	159,499
14	83714	140	937,499	106,915
15	83864	131	732,365	182,388
16	83702	128	946,672	52,500
17	83651	125	576,327	298,500
18	83704	119	685,817	166,355
19	83201	117	618,924	165,630
20	83605	114	478,182	388,370
21	83634	113	576,804	172,717
22	83835	109	597,555	219,250
23	83669	108	648,429	132,879
24	83814	105	606,748	109,504
25	83716	104	762,477	67,500
26	83858	104	467,024	187,500
27	83706	88	561,653	82,000
28	83401	76	305,584	152,777
29	83644	74	362,451	185,215
30	83404	69	381,266	45,000
31	83338	64	312,856	118,827
32	83703	64	388,604	70,000
33	83705	61	320,280	40,000
34	83617	59	210,697	198,652
35	83204	54	290,050	92,500
36	83333	53	315,772	40,256
37	83202	52	221,079	61,150
38	83530	49	213,217	68,458
39	83801	48	240,405	100,250
40	83805	45	166,028	34,994
41	83712	43	281,757	18,700
42	83402	38	133,608	71,500
43	83406	38	194,917	59,292
44	83442	38	161,993	37,000
45	83316	33	113,602	99,500
	SUBTOTAL	5986	34,058,352	9,143,188

Top 50 cities ranked by the number of parent applications. This reflects 93% of the 6,875 applications that were awarded.

RANK	CITY	APPLICATIONS	CREDIT AMT	ADVANCE AMT
1	BOISE	1108	6,944,247	1,105,738
2	MERIDIAN	890	5,770,762	960,264
3	NAMPA	575	2,968,526	1,281,063
4	POST FALLS	372	2,105,147	589,676
5	EAGLE	325	2,413,229	301,650
6	CALDWELL	302	1,417,489	920,039
7	COEUR D ALENE	282	1,531,367	368,031
8	MOSCOW	218	1,579,533	677,739
9	TWIN FALLS	215	855,383	353,271
10	POCATELLO	193	971,429	299,280
11	IDAHO FALLS	187	905,311	264,757
12	LEWISTON	165	805,523	89,984
13	SANDPOINT	131	732,365	182,388
14	KUNA	113	576,804	172,717
15	STAR	108	648,429	132,879
16	HAYDEN	103	563,467	219,250
17	RATHDRUM	103	457,024	187,500
18	MIDDLETON	74	362,451	185,215
19	JEROME	64	312,856	118,827
20	EMMETT	59	210,697	198,652
21	HAILEY	53	315,772	40,256
22	GRANGEVILLE	48	211,945	68,458
23	ATHOL	47	240,405	95,250
24	BONNERS FERRY	44	164,028	34,994
25	RIGBY	38	161,993	37,000
26	AMMON	34	110,064	63,812
27	GARDEN CITY	34	192,141	32,500
28	BUHL	33	113,602	99,500
29	REXBURG	32	86,245	108,330
30	RUPERT	32	118,012	29,599
31	SAGLE	31	220,093	47,000
32	CHUBBUCK	30	158,624	20,000
33	KIMBERLY	29	136,354	47,500
34	BURLEY	25	87,544	33,600
35	WILDER	25	119,585	52,245
36	SPIRIT LAKE	24	66,672	114,064
37	PRIEST RIVER	22	102,668	41,585
38	FILER	21	88,983	55,210
39	PAYETTE	21	74,879	50,030
40	BLACKFOOT	20	83,171	60,000
41	KAMIAH	20	70,454	25,000
42	VICTOR	19	133,174	5,000
43	COTTONWOOD	17	168,718	23,572
44	KETCHUM	17	112,630	-
45	SHELLEY	17	67,319	111,500
46	TROY	17	95,801	30,000
47	PARMA	15	56,979	66,500
48	AMERICAN FALLS	14	103,520	29,750
49	GREENLEAF	14	50,985	30,000
50	FRUITLAND	13	36,364	84,100
	SUBTOTAL	6,393	35,880,764	10,145,273

Legislative districts for parent applications ranked by the number of applications.

RANK	DISTRICT	APPLICATIONS	CREDIT AMT	ADVANCE AMT
1	20	451	3,183,012	416,894
2	14	412	2,867,896	507,802
3	5	397	2,292,142	644,074
4	10	343	1,918,515	700,635
5	22	327	1,946,443	365,427
6	19	323	2,291,876	163,115
7	6	315	2,041,181	838,139
8	3	281	1,546,913	459,750
9	1	271	1,391,027	393,032
10	12	269	1,297,710	610,501
11	21	250	1,355,750	377,338
12	7	230	1,142,590	257,013
13	4	215	1,073,413	340,513
14	15	204	1,186,574	308,665
15	23	199	1,071,442	413,767
16	13	188	966,886	490,671
17	18	173	1,181,211	122,500
18	25	172	605,186	310,572
19	24	156	685,324	327,534
20	26	155	826,931	243,021
21	17	153	805,788	208,268
22	16	152	868,679	181,295
23	2	151	557,417	455,433
24	11	151	571,095	483,570
25	29	131	646,563	230,000
26	9	128	508,602	375,173
27	28	124	627,851	257,030
28	32	98	443,899	163,812
29	35	93	540,601	105,000
30	27	84	299,913	142,699
31	33	78	316,617	114,757
32	31	62	245,648	104,500
33	8	51	148,760	127,945
34	30	48	179,106	220,144
35	34	35	100,428	108,330
36	Not Idaho	5	17,193	6,000
	TOTAL	6,875	37,750,182	11,574,918

The 5 “Not Idaho” are in review. They will be valid if, for example, they are members of the Armed Forces with Idaho as their home of record.

Legislative districts for parent applications sorted by legislative district.

RANK	DISTRICT	APPLICATIONS	CREDIT AMT	ADVANCE AMT
9	1	271	1,391,027	393,032
23	2	151	557,417	455,433
8	3	281	1,546,913	459,750
13	4	215	1,073,413	340,513
3	5	397	2,292,142	644,074
7	6	315	2,041,181	838,139
12	7	230	1,142,590	257,013
33	8	51	148,760	127,945
26	9	128	508,602	375,173
4	10	343	1,918,515	700,635
24	11	151	571,095	483,570
10	12	269	1,297,710	610,501
16	13	188	966,886	490,671
2	14	412	2,867,896	507,802
14	15	204	1,186,574	308,665
22	16	152	868,679	181,295
21	17	153	805,788	208,268
17	18	173	1,181,211	122,500
6	19	323	2,291,876	163,115
1	20	451	3,183,012	416,894
11	21	250	1,355,750	377,338
5	22	327	1,946,443	365,427
15	23	199	1,071,442	413,767
19	24	156	685,324	327,534
18	25	172	605,186	310,572
20	26	155	826,931	243,021
30	27	84	299,913	142,699
27	28	124	627,851	257,030
25	29	131	646,563	230,000
34	30	48	179,106	220,144
32	31	62	245,648	104,500
28	32	98	443,899	163,812
31	33	78	316,617	114,757
35	34	35	100,428	108,330
29	35	93	540,601	105,000
36	Not Idaho	5	17,193	6,000
	TOTAL	6,875	37,750,182	11,574,918

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Awards and schools - Where parents used their awards. Ranked by award count.

RANK	SCHOOL	AWARDS	AWARD AMT	% OF TOTAL	AVG AWARD
1	Homeschooled	2354	6,533,995	13.25%	2,776
2	COLE VALLEY CHRISTIAN SCHOOL - MERIDIAN	642	3,126,280	6.34%	4,870
3	THE AMBROSE SCHOOL - MERIDIAN	572	2,676,712	5.43%	4,680
4	BISHOP KELLY HIGH SCHOOL - BOISE	406	1,882,323	3.82%	4,636
5	NAMPA CHRISTIAN SCHOOLS - NAMPA	373	1,739,227	3.53%	4,663
6	LOGOS CLASSICAL CHRISTIAN SCHOOL - MOSCOW	343	1,446,559	2.93%	4,217
7	GRACE LUTHERAN SCHOOL - POCATELLO	257	1,188,122	2.41%	4,623
8	SAINT IGNATIUS CATHOLIC SCHOOL - MERIDIAN	248	1,049,407	2.13%	4,231
9	COLE VALLEY CHRISTIAN ELEMENTARY - BOISE	232	1,130,678	2.29%	4,874
10	SAINT JOSEPH'S CATHOLIC SCHOOL - BOISE	218	994,382	2.02%	4,561
11	WATERSPRINGS CHRISTIAN SCHOOL - IDAHO FALLS	196	827,948	1.68%	4,224
12	NAMPA CHRISTIAN ELEMENTARY - NAMPA	189	857,729	1.74%	4,538
13	GREENLEAF FRIENDS ACADEMY - GREENLEAF	185	799,993	1.62%	4,324
14	CHRISTIAN CENTER SCHOOL - HAYDEN	175	762,331	1.55%	4,356
15	LEGACY ACADEMY - NAMPA	164	757,617	1.54%	4,620
16	SAINT MARK'S CATHOLIC SCHOOL - BOISE	158	723,048	1.47%	4,576
17	CENTENNIAL BAPTIST SCHOOL - CALDWELL	158	720,620	1.46%	4,561
18	IMMACULATE CONCEPTION ACADEMY - POST FALLS	144	503,594	1.02%	3,497
19	RIVERSTONE INTERNATIONAL SCHOOL - BOISE	141	704,822	1.43%	4,999
20	CALVARY MERIDIAN PREP ACADAMY - MERIDIAN	133	621,364	1.26%	4,672
21	GENESIS PREP ACADEMY - POST FALLS	133	507,377	1.03%	3,815
22	SACRED HEART CATHOLIC SCHOOL - BOISE	125	529,636	1.07%	4,237
23	HOLY FAMILY CATHOLIC SCHOOL - COEUR D ALENE	117	506,355	1.03%	4,328
24	LIGHTHOUSE CHRISTIAN SCHOOL - TWIN FALLS	113	492,552	1.00%	4,359
25	ST. DOMINIC'S GIRLS SCHOOL - POST FALLS	111	300,564	0.61%	2,708
26	CALVARY CHRISTIAN SCHOOL BOISE - BOISE	110	518,633	1.05%	4,715
27	ALL SAINTS CATHOLIC SCHOOL - LEWISTON	106	392,904	0.80%	3,707
28	CHALLENGER SCHOOL MERIDIAN - EVEREST CAMPUS - MERIDIAN	95	460,203	0.93%	4,844
29	SAINT EDWARD'S CATHOLIC SCHOOL - TWIN FALLS	93	273,247	0.55%	2,938
30	ST NICHOLAS CATHOLIC SCHOOL - RUPERT	92	314,468	0.64%	3,418
31	SANDPOINT WALDORF SCHOOL - SANDPOINT	81	385,912	0.78%	4,764
32	SAINT MARY'S CATHOLIC SCHOOL - BOISE	80	370,004	0.75%	4,625
33	SAINT JOHN BOSCO ACADEMY - COTTONWOOD	78	364,059	0.74%	4,667
34	COEUR D ALENE CLASSICAL CHRISITAN SCHOOL - COEUR D ALENE	77	337,863	0.68%	4,388
35	IMMANUEL LUTHERAN SCHOOL - TWIN FALLS	76	343,944	0.70%	4,526
36	SAINTS PETER AND PAUL CATHOLIC SCHOOL - GRANGEVILLE	74	233,419	0.47%	3,154
37	THE AMBROSE SCHOOL - BRIDGE CAMPUS - GARDEN CITY	72	293,917	0.60%	4,082
38	SAINT PAUL'S CATHOLIC SCHOOL - NAMPA	71	295,539	0.60%	4,163
39	CANYON SIDE CHRISTIAN SCHOOL - JEROME	69	319,699	0.65%	4,633
40	LAKE CITY ACADEMY - COEUR D ALENE	68	331,205	0.67%	4,871
41	NORTH IDAHO CHRISTIAN SCHOOL - HAYDEN	67	300,361	0.61%	4,483
42	CALVARY CHRISTIAN ACADEMY EMMETT - EMMETT	65	273,028	0.55%	4,200
43	FOOTHILLS SCHOOL OF ARTS & SCIENCES - BOISE	64	331,514	0.67%	5,180
44	CORNERSTONE CHRISTIAN SCHOOL - LEWISTON	63	183,291	0.37%	2,909
45	FREEDOM ACADEMY - EAGLE	61	303,919	0.62%	4,982
46	CORNERSTONE CHRISTIAN ACADEMY - POST FALLS	61	245,970	0.50%	4,032
47	TWIN FALLS CHRISTIAN ACADEMY - TWIN FALLS	61	206,203	0.42%	3,380
48	THE JUBILEE SCHOOL - MOSCOW	60	274,384	0.56%	4,573
49	PATHWAYS CHRISTIAN ACADEMY - BOISE	55	247,831	0.50%	4,506
50	A DEVELOPING MIND ACADEMY - POST FALLS	53	245,372	0.50%	4,630
	SUBTOTAL	9,739	39,230,125	79.7%	214,316