

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-28-1
THE CHOOSE ACT PROGRAM

810-28-1-.03 Program Eligibility Guidelines and Verification Requirements.

In order for a parent of an eligible student to validate ESA eligibility requirements to the department, complete and accurate information is required on the application. The parent completing the application must be a parent with whom the eligible student resides. The following is needed for the application:

1. Verification of income. Documentation includes but is not limited to the most recent federal or state tax return records, Forms W-2 or 1099, social security statements, Temporary Assistance for Needy Families (TANF) or Supplemental Nutrition Assistance Program (SNAP) benefit statements, etc. If you are not required to file a tax return, other information sufficient to verify income is required.

2. Verification of residency. Current documentation that matches the physical address listed on the application. Examples include but are not limited to a tax return, state driver's license, state-issued ID, utility bill, voter registration card, mortgage statement, rental or lease agreement, etc.

3. Verification of guardianship. Documentation includes but is not limited to recent federal or state tax return records, birth certificates, adoption records, guardianship petitions, etc.

It is the responsibility of the parent to keep the department advised of any address changes within 30 days.

4. Required Documentation for Certain Priority Applicant Status.

a. Special-Needs Student - Verification includes but is not limited to:

i. Current documentation from the parent that verifies the student has qualified for services under the Individuals with Disabilities Education Act (IDEA) of 1975 or Section 504 of the Rehabilitation Act of 1973.

ii. A copy of a current Individualized Education Program (IEP), Individualized Service Plan (ISP), or 504 Plan.

Rule 810-28-1-.03

b. Active-Duty Service Member - A parent who is an active-duty service member must:

i. Attest that the eligible student is enrolled in or assigned to a priority school.

ii. Provide a copy of a current military issued ID or a copy of military orders establishing that the parent has been or will be stationed in the State of Alabama on active duty for a period of more than 30 days during the academic year for which the parent will receive a tax credit.

Author: Arleen Alexander, Meagan Barrett, and Cameran Clark

Statutory Authority: Title 16, Chapter 6J and §40-2A-7(a)(5), Code of Ala. 1975.

History: New Rule: Published November 27, 2024; effective January 11, 2025.