CHOOSE Act Alabama
Frequently Asked Questions

Updated April 16, 2026

Q1: What is CHOOSE Act Alabama?

A: *The Creating Hope and Opportunity for Our Students' Education Act of 2024 (The CHOOSE Act) is administered by the Alabama Department of Revenue (ALDOR). CHOOSE Act Alabama makes refundable income tax credits called education savings accounts (ESAs) available to support the success of eligible K-12 students in Alabama. ALDOR has contracted with ClassWallet for programmatic support and to coordinate the distribution of funds to participating families.*

Q2: How much money does a student receive in an ESA?

A: *A family can receive $7,000 per participating student who is enrolled in a participating school and $2,000 per participating student who is participating in a home education program (this includes an individual or group program, homeschool co-op, etc., and is capped at $4,000 per family.)*

Q3: What can the ESA funds be used for?

A: *The funds can be used for a wide variety of educational options, giving families the ability to meet their student's personalized learning needs. Approved expenses include:*

- *Tuition and select fees at a participating school*
- *Textbooks in approved subjects*
- *Fees for after-school or summer education programs provided by a participating school*
- *Curriculum and supplemental reading materials*
- *Instructional materials (i.e., certain school supplies)*

- *Private tutoring in approved subjects*
- *Computers and technological aids*
- *Tuition and fees for approved nonpublic K-12 online learning programs*
- *Educational software and applications*
- *Educational therapies for students with disabilities*
- *Fees for standardized and nationally recognized assessments*
- *Contracted services provided by a public school district, including specific classroom instruction*

More detailed information on approved and disallowed ESA expenses is available in the Parent Guide.

Q4: Who is eligible for The CHOOSE Act Program?

A: *To be eligible for the 2025-2026 and 2026-2027 school years, the student must be in grades K-12 and:*

- *Be a resident of Alabama*
- *Have an adjusted gross income that does not exceed 300% of the federal poverty level for the proceeding tax year. See CHOOSE Act website for current Federal Poverty Level guideline chart.*

IMPORTANT NOTES ON ELIGIBILITY:

Priority Status: For eligible students the first 500 ESAs are reserved for students with special needs.

In addition, priority is given to participating students and siblings of participating students, as well as students who are dependents of active-duty service members who are enrolled in or assigned to a priority school. A priority school is defined as a public K-12 school that received a grade of "D" or "F" on its most recent Alabama Department of Education school report card. See the complete list of priority schools **here**.

To be eligible as a kindergartener, the student must turn 5 by September 1 of the start of the academic year.

Q5: How do I apply and what documents will I need?

A: *Visit chooseact.alabama.gov for the application link that is available during the application period.*

You will be asked to provide:

1. *Student's birth certificate (or other proof of guardianship)*
2. *Proof of income (recent state or federal tax return is required. If applicant is not required to file a return, a form W2, 1099, social security statement, etc., may be submitted for household income verification)*
3. *Verification of Alabama residency (recent state or federal tax return, valid Alabama driver's license, recent utility bill with physical address, etc.)*

As part of the application process, you will be asked to confirm which school your student will be attending for the upcoming school year. You will also be able to indicate if you will be educating your student through a home education program.

In addition, if your student has special needs, you will be asked to provide a recent copy of the student's Individualized Education Program (IEP), Individualized Service Plan (ISP), or 504 Plan. Active-duty military members must attest that the student is enrolled in or assigned to a priority school, and will be asked to provide a copy of their 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.

Refer to the current Family Application Timeline posted on chooseact.alabama.gov for a reminder of the application and award deadlines.

Q6: I have a four-year old who will be starting kindergarten in the upcoming school year. Can we apply?

A: *Pursuant to program rules, a student must be five years of age by September 1 of the start of the academic year to be eligible to apply.*

Example 1 - The student starts kindergarten on August 15, 2026, and turns 5 on August 26, 2026. The student falls within the approved age range and is eligible to apply..

Example 2 – The student starts kindergarten on August 15, 2026, and turns 5 on September 2, 2026. The student does not call within the approved age range and is not eligible to apply.

Q7: How will I be able to make purchases or payments with ESA funds? Do I have to pay out-of-pocket and get reimbursed?

A: *There is no reimbursement, of any educational expense, to families. All*

*payments and purchases using ESA funds must be made through the ClassWallet platform. Learn more in the **Parent Guide.***

Q8: Can my student remain in public school and participate?

A: *Yes, if the public school is a participating school and charges tuition for the student. See the current list of participating schools **here.***

Q9: Can a student be homeschooled and use ESA funds for homeschool-related expenses like curriculum?

A: *Yes, a parent/guardian can choose to homeschool their student and use the funds for approved educational expenses. The ESA amount is $2,000 per participating student and is capped at $4,000 per family.*

Q10: If my student is approved, when will I get funding?

A: *Funds, through an educational savings account (ESA) will be deposited into the student's digital wallet beginning July 1 of the academic year.*

Q11: Where can I find a list of the approved participating schools and vendors?

A: *Lists of approved Participating Schools and of Education Service Providers will be available on the **program website**. The providers on these lists have been approved by ALDOR to participate in the program. If your preferred school or provider is not on either list, encourage them to complete an Education Service Provider (ESP) application available on the **program website**. ESPs will be added as approved throughout the year.*

Q12: What if my invoice is more than my ESA balance?

A: *Participating families are responsible for any educational costs over and above the ESA balance.*

Q13: Is there a deadline by which the ESA funds must be used?

A: *Yes, the ESA must be used within the academic year (between July 1 and June 30) in which the funds are awarded. The funds do not rollover to the next academic year. Unused ESA funds will be returned to the state's CHOOSE Act Fund.*

Q14: My child will be attending a private school. How do I get an Individualized Service Plan (ISP) or similar plan, for my child who has special needs?