



Department of  
**Education**

Individualized Education  
Account (IEA) Program

# Tennessee Individualized Education Account (IEA) Program Parent Handbook

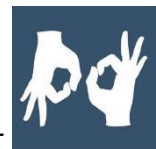
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Tennessee Department of Education

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If you need accommodations to access IEA materials, si habla español, or please contact the IEA team at [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov).





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## Chapter 1: Introduction

The Individualized Education Act, signed into law on May 18, 2015 (T.C.A. § Title 49, Chapter 10, Part 14), created the Individualized Education Account (IEA) Program. The IEA Program is a school choice program for eligible students with disabilities. The program provides options for parents of students in grades K–12 to choose the education opportunities that best meet their own unique needs through access to public education funds. Students enrolled in the IEA Program for the first time in January 2017. The IEA Program is administered by the Tennessee Department of Education (TDOE).

In the remainder of this document, the term “**parent**” will be defined as: a parent, legal guardian, person who has custody of the child pursuant to an order of a court of competent jurisdiction, or person with educational decision-making authority pursuant to a conservatorship under T.C.A. § 34-3-101 et seq., pursuant to a power of attorney for care of a minor child under T.C.A. § 34-6-301 et seq., or pursuant to a durable power of attorney under T.C.A. § 34-6-101 et seq.

In the remainder of this document, the term “**account holder**” will be defined as: the individual who submits the IEA application, signs the IEA contract, manages the IEA funds, and is responsible for complying with the requirements of the IEA Program.

### **School Options for Students Enrolled in the IEA Program**

Once a student enrolls in the IEA Program (Aug. 1), they must enroll in and attend either a private school or an independent home school in accordance with Tennessee’s school attendance law.<sup>1</sup> Students in the IEA Program cannot be enrolled full time in a public school. Students can attend any nonpublic school once enrolled in the IEA Program and use the funds for the approved expenses in chapter 5 below; however, students will be able to use IEA funds to pay for tuition, fees, and/or required textbooks only at private schools approved to participate in the IEA Program and listed on the IEA participating schools list for that IEA contract year. The list of participating schools is posted on the IEA webpage: <https://www.tn.gov/education/iea.html>. Participating nonpublic schools are not

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<sup>1</sup> T.C.A. § 49-6-3005.

required to admit students enrolled in the IEA Program, and students must meet all requirements for admission set by the school. See the *Education Options for Students with Disabilities Enrolled in the IEA Program* resource posted on the IEA webpage for more information on school options: <https://www.tn.gov/education/iea/iea-resources.html>.

### **Term of the IEA**

A student who enrolls in the IEA Program will remain eligible until the one of the following occurs for the participating student, whichever occurs first:

- returns to a public school,
- moves out of Tennessee,
- graduates from high school (including passing the GED or HiSET), or
- reaches 22 years of age by Aug. 15 for the next school year (for example, if a student turns 22 on or before Aug. 15, 2019 they could not enroll in the IEA Program in Aug. 2019).

If any of the above events occur, the account holder must notify the TDOE by emailing [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov) and notify the IEA liaison of the school district in which the student resides. The list of the school district IEA liaisons (name and email address) is posted on the IEA webpage: <http://www.tn.gov/education/iea>.

### **Purpose of this Handbook**

The *IEA Parent Handbook* is designed to provide information for parents and students about the IEA Program. The TDOE is committed to providing parents and students clear and comprehensive information about the program in a timely manner. This handbook, along with additional information and answers to frequently asked questions about the IEA Program, is posted on the TDOE's IEA webpage at <https://www.tn.gov/education/iea.html>.

An updated *IEA Parent Handbook* will be released every school year. If you have suggestions for additional content to be added to next year's handbook, please reach out to [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov).

### **Staying Informed About the IEA Program**

Information about the IEA Program, including parent resources and training sessions for parents, is available on the TDOE's IEA webpage: <https://www.tn.gov/education/iea.html>.

The TDOE will continuously provide updated information on the website, so please check the website regularly for news and information about the IEA Program.



The IEA team will host training sessions for IEA account holders (parents of students enrolled in the IEA Program). Information about the dates, times, locations, and how to register for the trainings will be posted on the TDOE's IEA webpage and announced through the *IEA Account Holder Update*. If you are unable to attend a training, the training PowerPoint presentation and a recording of the training webinar will be posted on the IEA webpage.

### **IEA Program Contact Information**

If you have any questions or need additional information about the IEA Program, please contact the IEA team at: (615) 253-3781 or [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov). While we try to respond to calls and emails as quickly as possible, it may take us up to 10 business days to respond. We will get back to you within that time frame. Calling/emailing multiple times and/or multiple individuals will not increase the speed at which we are able to return your call/email.



If you need accommodations to access IEA materials, si habla español, or please contact the IEA team at [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov).

### **The Law, Rules, and Procedures**

The law (T.C.A. § Title 49, Chapter 10, Part 14) was passed by the Tennessee General Assembly during the 2015 legislative session and provides for the awarding of individualized education accounts (IEAs). The State Board of Education (SBE) has approved rules for the program (rules of the SBE Chapter 0520-01-11) and the TDOE has developed implementation procedures for the program. Links to the IEA Program law, rules, and procedures are posted on the TDOE website: <https://www.tn.gov/education/iea/tdoe2iea-iea-laws-rules-and-procedures.html>.

## Chapter 2: Parent Rights and Responsibilities

### Parent & Student Rights Waived in IEA Program

By accepting the IEA funding and signing the *IEA Account Holder Contract*, account holders acknowledge the following:

1. You have waived all the rights of the student to Individuals with Disabilities Education Act (IDEA) services, the right to a public education, and the right for a Free and Appropriate Public Education (FAPE). Participation in the IEA Program has the same effect as a parental refusal to consent to the receipt of specially designed instruction and related services pursuant to the Individuals with Disabilities Education Act at 20 U.S.C. §1414.
2. The student's IEP is no longer be in effect and the public school district will not be required to provide any of the accommodations or services listed in the IEP.
3. Participating schools are not required to provide special education services for the student.

### Parent and Student Rights Retained in IEA Program

Students in the IEA Program may request an initial evaluation to determine eligibility for special education and related services while they are still enrolled in the program.

- Students enrolled in private schools (including umbrella homeschool programs) may receive the evaluation from the school district in which the private school is located.
- Students enrolled in independent home schools may receive the evaluation from the school district in which the student resides.

As a reminder, students do not have an individual right to receive special education and related services while enrolled in the IEA Program.

Once account holders sign the *IEA Account Holder Contract*, account holders have the right to withdraw the student from the IEA Program at any time following the procedures in chapter 8 and enroll the student in a public school or a nonpublic school. Account holders must notify both the TDOE and the school district that the student has withdrawn from the IEA Program.

If a student leaves the IEA Program and returns to public school, the student will be placed in **general education** and the student will not have an active IEP because the IEP became inactive when the student enrolled in the IEA Program and the parent waived the

student's IDEA rights. Upon enrolling their child in the public school, the parent will have to submit a request, in writing, to the public school district for an evaluation for eligibility pursuant to IDEA. The Tennessee public school district must treat the request as a request **for an initial evaluation** under 34 C.F.R. § 300.301. After receiving the request, the public school district must, within **sixty calendar days**, conduct an evaluation to determine eligibility. If the student is determined eligible, pursuant to 34 C.F.R. § 300.323(c)(1), the public school district must conduct a meeting to develop an Individualized Education Program (IEP) within **thirty calendar days** and make specialized instruction and related services available as soon as possible following development of the IEP.

### **Parent Responsibilities**

By signing the *IEA Account Holder Contract*, account holders are agreeing to complete the following responsibilities as well as the other responsibilities described through the remainder of this handbook:

**1. Take full legal responsibility for the education of the student, including obtaining services necessary to educate the student.**

- a) Enroll the student in a nonpublic school (which includes private and home schools) that meets the compulsory school attendance requirements in state law (T.C.A. § 49-6-3005).
- b) Provide an education for the student in at least the subjects of English language arts, mathematics, social studies, and science.

**2. Research, review, and approve/contract with participating schools, therapists, and tutors, as needed.**

- a) The TDOE does not endorse any school, therapist, tutor, or provider.
- b) It is the responsibility of account holders to thoroughly research individuals/schools/organizations you choose to contract with to provide educational services to the student.
- c) Account holders are strongly encouraged to thoroughly research the quality and cost of schools, therapists, and tutors before engaging their services and paying them. *Beware of false advertising!*
- d) The account holder is responsible for any contract signed with a school, individual, and/or provider and ensuring that the terms of the contract are fulfilled. The TDOE cannot void a private contract, give legal advice, or arbitrate payment schedules.
- e) Account holders must receive pre-approval for educational therapy and tutoring services before the services are provided and paid for.

- f) The account holder is responsible for repayment of all ineligible expenses and any eligible expenses spent in excess of the amount of the IEA (see chapter 4).

### **3. Submit quarterly expense reports and receipts to the TDOE.**

- a) Account holders are solely responsible for determining how to use the IEA funds following the laws, rules, and procedures of the IEA Program.
- b) Every quarter, account holders must submit expense reports and receipts showing how the IEA funds were spent in that quarter. The receipts and expense reports must match the IEA debit card account statements (see chapter 7).

### **4. Comply with all the state laws, rules, and procedures for the IEA Program.**

- a) The relevant laws, rules, and procedures that account holders must follow are explained in this handbook. To read the laws, rules, and/or procedures, go to the IEA webpage: <https://www.tn.gov/education/iea/tdoe2iea-iea-laws-rules-and-procedures.html>.

#### ***Please note:***

- If IEA account holder who fails to comply with these requirements, the student's IEA will be forfeit the Individualized Education Account and is subject to removal from the IEA Program. Students who are removed from the IEA Program may not be allowed to reapply to the program. Account holders can appeal student removal from the IEA Program following the procedures in chapter 8.
- The following items may affect a student's eligibility to participate in the IEA Program: failure to follow any state law, rule, procedure, IEA Account Holder Contract, or requirement in the *IEA Parent Handbook*, including, but not limited to, misuse of funds, failure to submit a complete Expense Report Form by the deadline set by the TDOE, failure to complete the assessment requirements and submit a complete Assessment Verification Form and Score Report (if applicable) by the deadline set by the TDOE, or failure to notify the TDOE within 15 calendar days if any of the account holder or student's information changes (e.g., physical address, email address, phone number, return to public school, graduation from high school).

## **Updating Parent and Student Information**

Account holders must regularly check their email address and home mailing address on file with the TDOE for their IEA account for communications from the TDOE. If at any time the information in their IEA account changes—including, but not limited to, the email

address, residential address, school type (i.e., independent home school, private school), student's grade level, school district the student resides in, and/or phone number of the account holder/student, the account holder must report the changes to the TDOE by submitting the *Account Holder and Student Information Update Form*. Access to all forms will be provided to account holders on Aug. 1 or the next business day each school year. If the address changes, the account holder must submit the following documentation to the department with this form:

1. Proof of residency showing the account holder's name and physical address. (Examples of proof of residency include: copy of most recent utility bill, current rental agreement, current property tax bill, affidavit from a landlord, or most recent mortgage statement.) AND
2. W9 showing the account holder's name and physical address. The W9 form is posted on: <https://www.irs.gov/pub/irs-pdf/fw9.pdf>.

If the account holder's legal name changes, the account holder must submit the following documentation to the department with this form:

1. Proof of legal name change (Examples of proof of legal name change would include: marriage license/certificate, updated driver's license, etc.) AND
2. W9 showing the account holder's name and physical address. The W9 form is posted on: <https://www.irs.gov/pub/irs-pdf/fw9.pdf>.

If the student's grade level changes from what was reported on the student's IEA Application or Renewal Application, the account holder must submit the following documentation to the department with this form:

1. A letter from the home school coordinator in the school district that states the grade level of the student; **or** a letter from the private school that the student attends that states the grade level of the student.

**The form and supporting documentation must be received by the TDOE within 15 calendar days of the change being effective.** Failure to provide this information to the TDOE by the deadline may result in the suspension of the IEA account and/or removal of the student from the IEA Program. The IEA account holder must also notify the IEA LEA liaison within 15 calendar days from the date the student's residence moved.

## **Secure Email**

The Family Educational Rights and Privacy Act of 1974 (FERPA) is the federal law that protects the privacy of student education records. In order to securely send electronic communications to external users **including IEA account holders and applicants**, the IEA team will send any email that contains potentially protected information through the Office 365 Message Encryption. Potentially protected information may include emails containing the name, date of birth, or disability type of your student.

What to expect: An email sent from the State IEA Program will come from a tn.gov email address via Office 365 Message Encryption that will say “[secure **email**]” in the subject line. The body of the email will contain a web link to open to view the contents of the email.

**Again, Office 365 Message Encryption will only be used for emails that contain potentially protected information about your student.**

## **Required Notification if a Student Moves to a New School District**

If a student moves from one school district to another, the IEA account holder must notify the TDOE, the IEA liaison of the school district that the student has moved from, and the IEA liaison of the school district the student has moved to, within 15 calendar days from the date the student’s residence moved.

## **Notice of School Transfer**

If a student enrolled in the IEA Program transfers to/from a participating school in the IEA Program, the account holder must notify the TDOE within 15 calendar days from the date the student was withdrawn from/enrolled in the participating school by completing the *Notice of School Transfer Form* and providing the supporting documentation requested on the form. On the form, parents must include whether or not the school the student withdrew from will be issuing a refund for tuition/fees pre-paid using IEA funds, if applicable. Instructions for accessing all IEA forms are sent to account holders on Aug. 1 or the next business day.

If the *Notice of School Transfer Form* is not submitted within 15 calendar days from the date the student was withdrawn from/enrolled in the school along with all the required documentation, the TDOE may suspend a student’s IEA or remove the student from the IEA Program.

If a student transfers out of a participating school, the school must provide the account holder copies of all the student’s educational records within five business days of the

transfer regardless of whether the account holder owes money to the school. If a school does not provide the records, the account holder should notify the TDOE by emailing: [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov).

Account holders must also notify the IEA liaison of the school district in which the student resides if the student transfers from a home school to a private school and vice versa.

## **IEA Renewal**

In order for the student enrolled in the IEA Program to renew their enrollment in the IEA Program for the following school year, the account holder must complete the following steps:

1. Before Aug. 1, notify the IEA liaison of the public school district that your student resides in, in writing that your student is renewing their IEA; **and**
2. Submit a renewal application to the TDOE, including all supporting documentation (e.g., the W9), by the deadline posted on the IEA webpage; **and**
3. Before signing the *IEA Account Holder Contract*: Read the *IEA Parent Handbook* for the new school year (the handbook will be posted on the IEA webpage (<https://www.tn.gov/education/iea.html>) by mid-June); **and**
4. Submit a complete *IEA Account Holder Contract*, including all supporting documentation (e.g., *IEA Account Holder Assurances Form* and *FERPA Waiver*) to the TDOE by the deadline posted on the IEA webpage.

Completed renewal applications and contracts must be received by the TDOE by the deadline posted on the IEA webpage: <https://www.tn.gov/education/iea/iea-key-dates.html>. **If any of these steps are not completed by the deadlines, the student will not be enrolled in the IEA Program for the following school year.** Failure to renew the student's IEA because one or more of the steps above were not completed by the deadline(s) cannot be appealed (rules of the SBE Chapter 0520-01-11).

## ***Students Who Turn 18***

Unless there has been a legal determination that a non-minor student cannot make their own educational decisions, all educational rights transfer to the student upon their 18<sup>th</sup> birthday. This includes the right to determine whether they will continue to waive their rights under the Individuals with Disabilities Education Act (IDEA) and continue their participation in the IEA Program. If a student turns 18 during the IEA contract term, the student will have the option of revoking their IEA.

Once a student has turned 18, in order to renew their IEA for the following school year, either:

1. The student must sign and submit to the Tennessee Department of Education (the department) an IEA Application by the deadline and act as the IEA account holder. The student will be responsible for all IEA account holder responsibilities outlined in the IEA Parent Handbook, including completing all IEA forms and using the IEA debit card; **OR**
2. The student must sign and submit to the department a notarized power of attorney that conforms with TCA § 34-6-101 et seq., and states that the attorney-in-fact (the parent applicant) has the authority to make: 1) educational decision regarding placement and participation in the Individualized Education Account Program; and 2) banking and financial decisions and transactions, limited to management, control, and access of the Individualized Education Account; **OR**
3. The applicant parent must provide to the department documentation showing that he or she has been appointed the conservator of the student. The documentation must state that the conservator has the ability to make educational and financial decisions for the student.

These renewal requirements would apply to any students in the IEA Program who turn 18 before Aug. 1 of the next school year.

### **Late Reports & Non-Submittal of Requested Documents**

Account holders must submit all required documentation and reports by the deadlines set by the TDOE including, but not limited to:

1. all application forms and supporting documentation;
2. contract forms and supporting documentation;
3. expense reports and receipts;
4. student/parent information updates, if applicable;
5. notice of school transfer, if applicable; and
6. assessment verification form and score reports.

If an account holder does not submit the documentation and reports by the deadline, the TDOE may deny the application, freeze or suspend the IEA account, and/or remove the student from participating in the IEA Program following the procedures in chapter 8.



## Chapter 3: Student Assessment & Reporting

As required by state law, if a student is in grades 3–8, the account holder must submit verification to the TDOE that the student has taken either a nationally norm-referenced test(s) approved by the TDOE or the Tennessee Comprehensive Assessment Program (TCAP) test(s) in mathematics and English language arts (ELA). Students with disabilities who would have participated in the alternate assessment, as determined on the student's IEP (active at the time of application to the IEA Program), are exempt from this requirement.

**Please note:** Students who take the TCAP assessment, must take the regular TCAP assessment (not the TCAP-Alt/portfolio assessment) and will not be entitled to any testing accommodations under the IDEA. **The TDOE will not publicly release individual student assessment data.**

Parents are encouraged to make a decision as to which assessment the student will take early in the school year to ensure that:

- the school is able to administer the test, and
- account holders will be able to submit the score report by the TDOE deadline.

If the student is taking the TCAP assessment, IEA account holders must contact either the school district or the private school that will administer the assessment and register for the assessment by **Dec. 15. Account holders do not need to report to the TDOE that they have met the Dec. 15 deadline.** Account holders may use IEA funds to pay for test fees, including the cost to administer the test following the guidelines in chapter 5.

### ***Where do students take the assessments?***

| <b>Assessments</b>             | <b>Private School Students</b>  | <b>Home-school Students</b>   |
|--------------------------------|---|---|
| State Tests (TCAP assessments) | Parents should contact the private school to ask them to order the tests from the state. The private school will administer the test. | Parents should contact the school district with which they are registered in order for their student(s) to take the assessment. |

| Assessments           | Private School Students   | Home-school Students  |
|-----------------------|---|---|
| Norm-referenced Tests | Parents should contact the private school to ask if the school could order and administer the test. Depending on which test the account holder chooses, the test could be ordered directly from the testing company or administered through a local testing center. | Depending on which test the account holder chooses, the test could be ordered directly from the testing company or administered through a local testing center. |

### **List of Approved Norm-referenced Tests**

Students may take a norm-referenced achievement test approved by the TDOE to fulfill the testing requirement. Parents may use IEA funding to pay for the test.

The following are the norm-referenced achievement tests approved by the TDOE that students may take:

- California Achievement Test (CAT)
- TerraNova
- Iowa Test of Basic Skills (ITBS)/ Iowa Assessments
- Tests of Academic Proficiency (TAP)
- Metropolitan Achievement Test (MAT)
- Stanford Achievement Test
- Comprehensive Testing Program (CTP) IV - Educational Records Bureau (ERB)
- ACT Aspire
- Scantron Performance Series
- Woodcock Tests of Achievement, Fourth Edition (WJ-IV) test
- MAP Growth Test

### ***Can a parent request to use a different norm-referenced test than the options listed above?***

Yes, parents may submit a request to the TDOE to add another norm-referenced assessment to the list of approved assessments above. The request should be emailed to [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov) and should include:

- The name of the assessment
- The name of the assessment vendor

- A web link to the assessment vendor’s website where a description of the assessment is posted

Before submitting a request, parents should review the following definition of a norm-referenced test:

**Norm-referenced** refers to standardized tests that are designed to compare and rank test takers in relation to one another. Norm-referenced tests report whether test takers performed better or worse than a hypothetical average student, which is determined by comparing scores against the performance results of a statistically selected group of test takers, typically of the same age or grade level, who have already taken the exam.<sup>2</sup>

The TDOE will review all requests to add tests to the approved list and will notify the account holder of the status of the request within 60 calendar days.

**Please note:** Account holders must receive approval of the norm-referenced assessment from the TDOE before the student takes the test. Account holders who have submitted requests to add a norm-referenced assessment to the approved list are still required to submit verification to the TDOE that the student has taken one of the approved norm-referenced tests and/or the TCAP assessments by the deadline set by the TDOE.

### **Assessment Verification**

Account holders must report to the TDOE that students in grades 3–8 have taken one of the approved ELA and math assessments. Account holders must complete and submit to the TDOE the *Assessment Verification Form* by the deadline posted on the IEA webpage. Along with *Assessment Verification Form*, if the student takes a norm-referenced assessment, the account holder must submit copies of the student’s assessment score report that includes all of the following:

- Name of the student
- Name of the assessment
- Date the assessment was administered
- Location where the assessment was administered (e.g., name of the school or testing center)

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<sup>2</sup> The Glossary of Education Reform, “Norm-Referenced Test,” July 22, 2015, <http://edglossary.org/norm-referenced-test/>

- Student's demonstrated progress on the assessment (e.g., the test score) to show that the student actually took the assessment

**Please note:** Failure to submit the *Assessment Verification Form* and the copies of the student's assessment score report, if applicable, by the deadlines set by the TDOE will result in removal of the student from the IEA Program. Students of parents who do not submit the form by the deadline may be prohibited from participating in the IEA Program in the future.

## Chapter 4: Use of Funds & IEA Debit Card

Account holders will receive access to IEA funding (state and local public education funds) through a debit card account, the IEA account. IEA accounts are administered by the TDOE through a state contract with Conduent, State & Local Solutions, Inc.

1. The IEA Program is direct payment only. The IEA Program will not reimburse account holders for any personal funds spent.
2. IEA funds can only be spent on approved expenses that meet the criteria in chapters 5 and 6 of the *IEA Parent Handbook*.
3. Use of IEA funds must be for the **sole benefit of the participating student for which the IEA account is established**. Any services, resources, and/or equipment purchased using IEA funds must only be used by the participating student whose IEA paid for said services, resources, and/or equipment.

### IEA Debit Card

1. In order to participate in the IEA Program, account holders must give permission to the issuer of the card **to share with the state of Tennessee any and all information regarding any transactions made with the card**.
  - o This completed and signed permission form must be received by the TDOE by the deadline set by the TDOE and before the IEA debit card is issued to account holders.
2. Debit Card Customer Service: For card balance, transaction history, and more, use the Way2Go Card mobile app, GoProgram.com, or call 1-855-462-5889, 24 hours a day.
3. Account holders with multiple students participating in the IEA Program will receive a debit card **for each participating student**.
  - o If an account holder has multiple students enrolled in the IEA Program, the TDOE will inform the account holder which debit card numbers are assigned to each student.
  - o The funds on the debit card can only be used for the student whose account the card number is associated with. If funds from one student's IEA debit card are used to pay for another student's educational expenses, those funds are considered **misspent** (see the section below).
4. To prevent misuse of funds, parents are encouraged to put a **small sticker on the debit card** to identify that the debit card is for the IEA Program only, and, in cases

where the account holder has multiple students enrolled in the IEA Program, distinguish which card is assigned to each student.

5. **Only the account holder can use the IEA debit card.** If anyone other than the account holder uses the card, it is a violation of the state *IEA Account Holder Contract*, and any expenses paid for with the debit card used by someone other than the account holder will be considered misspent and may be considered fraudulent use of funds. There is only one IEA account holder for each IEA account.

### ***When will I receive the IEA debit card?***

The IEA debit card will be sent to the mailing address listed in the IEA account (as submitted on the IEA application or the IEA Account Holder Update Form. **If your address has changed after submitting the IEA Application or the IEA Account Holder Update Form, you must notify the IEA team in order to receive your IEA debit card.** See chapter 2 for information on how to update your address.

Account holders will receive the IEA debit card after the start date of their *IEA Account Holder Contract*. *Please do not contact the IEA team during this time regarding your card.* If you have not received your card by Sept. 15 of the IEA contract period, please contact [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov) to inquire about the status of your card.

Your IEA debit card will arrive in a white envelope from Conduent. If you accidentally happen to throw your card away, you must contact Conduent's customer service line for a new debit card. To contact Conduent, please call 1-855-462-5889.

**Please Note:** The IEA team **cannot** request a replacement card or change your address with the bank. You must contact Conduent directly.

### ***Activating the IEA Debit Card***

Once you receive your IEA debit card, please follow the instructions included with the debit card to activate your card.

### ***IEA Debit Card Restrictions***

IEA debit cards have certain restrictions in order to ensure that IEA funds are spent in accordance with state law including:

1. **No cash withdrawals, cash advances, or cashier's checks can be issued with your IEA debit card.**
  - a. Any cash withdrawal will result in an **immediate suspension** of the IEA account, and is grounds for **removal** of the student from the IEA Program. Any attempted cash withdrawal is grounds for account suspension and/or removal of the student from the IEA Program.
2. Debit cards can only be used to make purchases at merchants who provide services or sell products that are approved IEA expenses. **IEA debit cards have restricted Merchant Category Codes (MCC).** MCCs are four-digit numbers assigned to a business by credit card companies or banks when a business is set up to accept credit cards as a form of payment.

**Please note:** If your debit card is declined, please contact Conduent, 1-855-462-5889. If Conduent informs you that your card is declined due to a Merchant Category Code (MCC) restriction, please contact the IEA team: [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov).

### **Refunds**

Account holders may not accept any payment, refund, or rebate of IEA funds from a provider of any goods or services for the IEA Program.

Account holders must report refunds of prepaid tuition, fees, items, and/or services to the TDOE **within ten business days** of the date of the return.

All refunds must be returned by the school/provider directly to the TDOE for credit to the student's IEA account. Refunds must be received by the TDOE **within 15 calendar days** of the service being cancelled, the item being returned, or the student's withdrawal from the school.

### **All refunds should be placed back on the IEA debit card by the vendor.**

- If the provider is unable to refund the funds directly back onto the IEA debit card, the provider can mail the TDOE a certified check (including money orders). Checks should be payable to: Treasurer State of Tennessee
- With the check, the provider must include a letter with the account holder's name, and the reason the funds are being returned to the state.
- Mail the check and letter to:

Tennessee Department of Education  
Attention: Katherine Poulos  
9<sup>th</sup> Floor, Andrew Johnson Tower  
710 James Robertson Parkway  
Nashville, TN 37243

### **When will I receive my IEA payments?**

IEA funding is disbursed in ten payments across the IEA contract year. The approximate dates for the IEA payments will be posted on the IEA webpage in July. These dates are approximate, so account holders may receive the payment up to two weeks before or after the approximate payment date.

**The IEA team is not notified when disbursements are made to your account. It is your responsibility to contact the bank or check your account online for disbursements.**

Account holders should sign up for **automatic notifications of deposits at GoProgram.com** by following the instructions included with the debit card. **If the IEA expense report is not submitted by the deadline, and/or is incomplete, there will be a delay in disbursement of the next IEA payment by at least one full payment cycle, and possibly more payment cycles (depending on when the expense report is approved).** If IEA funds are misspent, future IEA payments will be reduced by the amount of the misspent funds. If you have any questions, please contact [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov).

### **Use of IEA Funds**

IEA funds may only be used on specific allowable IEA expenses that are authorized by the state law, rules, and procedures.

At least 50 percent of the annual amount of funding disbursed into the IEA account must be spent by the deadline for the Quarter 4 expense report. Fifty percent of IEA funds do not have to be spent each quarter, but the total amount of funds spent from the IEA account on approved IEA expenses must be greater than or equal to 50 percent by the deadline for the Quarter 4 expense report.

*For example, if the total amount of the IEA award for the school year was \$6,000, with ten equal payments distributed to the IEA amount of \$600, the account holder must*



*spend a total of \$3,000 (\$6,000 multiplied by 50 percent) on approved IEA expenses by the end of Quarter Four (when the IEA expense report is due). The account holder does not have to spend 50 percent of each payment, so he/she could spend \$2,000 in Quarter 2, and \$1,000 in Quarter 4, which equals a total of \$3,000, and is 50 percent of the total award of \$6,000.*

If overall spending does not equal 50 percent by the deadline for the Quarter 4 expense report, and if the IEA is renewed for the following year, the TDOE will either subtract the difference from the next payment(s) in the next contract year or pull the amount from the IEA account.

*For example, following the example above, if the account holder spends \$2,900 of their IEA award for the school year, which is \$100 less than 50 percent (\$3,000) of the total IEA award of \$6,000, the TDOE would subtract \$100 from the first IEA payment for the next school year.*

**IEA funds not spent in the school year will rollover.** Any funding not spent during the school year will remain in the student's IEA debit card account and account holders can use those funds in subsequent school years as long as the student remains in the IEA Program.

### **IRS Form 1099**

The IEA payments account holders receive have been determined to be reportable transactions for purposes of IRS information return reporting. An information return is a document that the state must use to notify the IRS about such transactions. Accordingly, IEA payments will be reported each calendar year to the IRS on a Form 1099, and account holders will receive a 1099-MISC in the mail.

**The IEA team cannot provide tax advice.** Please consult your tax professional for advice and guidance on how to address the 1099 in your tax return. "IRS Publication 970 Tax Benefits for Education" may provide additional guidance for you and your tax preparer and can be found at <https://www.irs.gov/forms-pubs/about-publication-970>. This publication provides a worksheet that may be useful in reviewing your applicable education income and expenses.

### **Misspent Funds**

To ensure the integrity of the IEA Program, the TDOE will closely monitor use of all IEA funds to ensure the funds are only spent on approved expenditures (which includes

receiving pre-approval before using the IEA funds to pay for services/items, if applicable as explained in chapters 5 and 6). **The TDOE has a zero tolerance policy for misuse of IEA funding** and will take the following actions if account holders misspend IEA funding:

1. The TDOE will notify the account holder through email that the funds were misspent and the amount of funding that the account holder must repay.
2. The IEA account may be frozen until all of the misspent funds are repaid, and/or the student may be removed from the IEA Program.
3. If the account holder believes the funds were properly spent, the account holder will have ten business days from the date of receipt of the notice of misspent funds to submit an appeal following the procedures listed below.
4. The TDOE will withhold the amount of misspent funds from the student's next IEA payment.
  - a. If the student is not participating in the IEA Program as of the date of the next payment, the account holder must repay the funds directly to the state following the process below.
  - b. The TDOE reserves the right to withdraw misspent funds directly from the IEA debit card account and/or request repayment from the account holder.

If the account holder uses IEA funds for non-approved expenses, the account holder should notify the TDOE by emailing [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov) and should also self-report this in the "disallowed expenses" section on the expense report.

The TDOE may refer cases of substantial misuse of monies to the Tennessee attorney general's office or the state comptroller's office for investigation if the TDOE obtains evidence of fraudulent use of an account.

### ***Repayment of Misspent Funds***

If the student is still in the IEA Program, the TDOE will withhold the amount of misspent funds from the student's next IEA payment. Account holders cannot use personal funds to repay misspent funds if the student is still in the IEA Program.

#### ***Please note:***

- The next payment will not be disbursed into the IEA account until the misspent funds are repaid in full.
- Repaying misspent funds will not remove the misspent funds status. Once funds are misspent (including non-reporting of uses of funds) the student's IEA record

with the state will reflect that funds were misused; misspending of funds may affect a student's participation in the IEA Program.

If the student has exited the IEA Program and the TDOE sends a notice that the account holder must repay misspent funds, please follow these steps:

1. Send the TDOE a certified check in the amount of the funds that were misspent.
2. Checks should be payable to: Treasurer State of Tennessee
3. With the check, include a letter with the account holder's name, and the reason the funds are being returned to the state (e.g., to repay misspent IEA funds,).
4. Mail the check and letter/expense report to:

Tennessee Department of Education  
Attention: Katherine Poulos  
9<sup>th</sup> Floor, Andrew Johnson Tower  
710 James Robertson Parkway  
Nashville, TN 37243

### **Freezing and Closing IEA Accounts**

In accordance with the state rules and procedures for the IEA Program and the *IEA Parent Handbook*, the TDOE has the authority to freeze funds in the debit card account, close the account, and/or withdraw funds from accounts, for reasons including, but not limited to:

- a. fraud;
- b. misuse of funds;
- c. failure to submit complete forms by the deadline;
- d. account holder failure to comply with the terms of the state laws, rules, procedures, or the agreement (*IEA Account Holder Contract*);
- e. if the student returns to the district;
- f. if the student exits the IEA Program; **or**
- g. if funds were deposited into the account in error.

See chapter 8 below for more information.

### **Appeals: Request for Reconsideration**

Account holders may appeal the TDOE's decision to deny an expense paid using IEA funds following the two-step appeals process in the rules of the SBE 0520-01-11-.10:

**Step 1:** The appeal shall be submitted to the commissioner of education within 10 business days of receipt of the notice of application denial, suspension, termination, and/or removal. Notice of application denial, suspension, termination, and/or removal shall be provided electronically and via first-class USPS mail and be deemed received three business days after the date of postmark. The appeal shall be reviewed by the commissioner of education, or the commissioner's designee, and a decision shall be issued within 45 calendar days. To file a step one appeal, complete the step 1 appeal form posted on the IEA webpage (<https://www.tn.gov/education/iea/iea-parents-students/iea-applicant-appeals.html>), and email the completed form to [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov). Appeal forms submitted after the deadline, incomplete appeal forms, or appeal forms with vague language that does not clearly articulate the issue on appeal will not be reviewed.

**Step 2:** The account holder shall be notified of the commissioner's decision in the step one appeal electronically and via first-class USPS. Such notice shall be deemed received three business days after the date of postmark. An appeal of the commissioner's decision in step one shall be filed with the commissioner by the account holder within thirty calendar days and shall conform to the Uniform Administrative Procedures Act (UAPA) (T.C.A. Title 4, Chapter 5). To file a UAPA appeal, please complete the UAPA appeal form posted on the IEA webpage (<https://www.tn.gov/education/iea/iea-parents-students/iea-applicant-appeals.html>), and email the completed form to [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov). After the UAPA appeal form has been submitted to the department, you will be notified by an administrative law judge who will set the date and time of your hearing.

## Chapter 5: Approved Expenses

There are 13 approved expenses for the IEA Program listed in the state law. All expenses must be for the educational benefit of the student enrolled in the IEA Program. The purchase date and date of service must be during the IEA Account Holder Contract period (Aug. 1–July 31). The IEA Program is direct payment only. **The IEA Program will not reimburse account holders for any personal funds spent.** The following table includes a description of the approved program expenses.

| Approved Spending Category   | Qualifications   | Requires Pre-approval     |
|--|--|---------------------------|
| <b>Tuition, Fees, and Required Textbooks at a Participating Private School</b> | The school must be listed on the approved list of IEA participating schools for the school year on the IEA webpage: <a href="https://www.tn.gov/education/iea.html">https://www.tn.gov/education/iea.html</a> . Not all fees are an approved use of funds; see the section below for a list of allowed fees.   | No                        |
| <b>Tutoring Services</b>   | Tutoring services are supplementary instruction in an academic subject area provided to support/enhance the primary instruction that a student receives in a lesson, course, and/or classes. Tutoring services are not the primary instruction; <b>lessons and classes do not count as tutoring services.</b> All services must be provided by an individual or organization who/that meets the qualifications described in chapter 6. Tutoring services must be provided in the approved subject areas listed in chapter 6. | Yes                       |
| <b>Curriculum</b>  | Defined as instructional educational materials for a particular content area or grade level, including any supplemental materials required by the  | Optional, but recommended |

| Approved Spending Category                              | Qualifications  | Requires Pre-approval      |
|---|---|----------------------------|
|   | curriculum.   |                            |
| <b>Transportation</b>                                   | <p>Defined as fees for transportation paid to a fee-for-service (i.e., commercial) transportation provider.</p> <p>Transportation fees can only be used for transportation to/from schools and educational providers (including tutors and therapists).</p>   | No                         |
| <b>Tuition/Fees for Online Learning Program/Courses</b> | <p>Individual courses students take through a virtual education program or other online learning programs. IEA funds may be used to pay for tuition and/or fees for <b>part-time enrollment</b> in online learning programs. IEA funds cannot be used to pay for a student's full-time enrollment in an online learning program unless the school providing the program is a private school approved to participate in the IEA Program.</p> | Optional, but recommended  |
| <b>Test Fees</b>  | Includes norm-referenced tests, Advanced Placement tests, or any examinations related to college or university admission.   | No                         |
| <b>TN ABLE Account Contributions</b>                    | ABLE TN is a savings program designed to help individuals with disabilities put aside money to pay for qualified expenses. These accounts provide the opportunity to save and invest with tax-free earnings to help participants maintain independence and quality of life.   | Yes<br>(Contribution Form) |
| <b>Coverdell Education Savings Account</b>              | Authorized by 26 United States Code § 530, for the benefit of the student. A 530 Coverdell Education Savings Account is a type of educational savings plan. The purpose of a 530  | Yes<br>(Contribution Form) |

| Approved Spending Category   | Qualifications   | Requires Pre-approval |
|--|--|-----------------------|
| <b>Contributions</b>   | Coverdell is primarily to save money for a student to attend college.  |                       |
| <b>Educational Therapies</b>   | "Educational therapies" are defined as individualized services designed to develop or improve academic performance through instructional and therapeutic techniques. The therapy must be for the educational benefit of the student and provided by a therapist who meets the licensure requirements described in chapter 6 below. | Yes                   |
| <b>Public School Services</b>  | Services provided under a contract with a public school, including individual classes and extracurricular programs.  | No                    |
| <b>Tuition, Fees, and Required Textbooks at Postsecondary Institutions</b> | Must be paid for the benefit of the student at a Tennessee community college, college of applied technology, university of the University of Tennessee system, locally governed state university within the Tennessee Board of Regents system, or accredited private postsecondary institution.                                    | No                    |
| <b>Debit Card Fees</b>   | Fees related to using the IEA debit card<br>There are currently no debit card fees for the IEA debit card.   | No                    |
| <b>Computer Hardware</b>   | IEA funds may be used to purchase computer hardware or technological devices pre-approved by the TDOE or a licensed treating physician. The computer hardware/ technological device must be used for the student's educational needs and be directly related to his/her associated area of   | Yes                   |

| Approved Spending Category | Qualifications   | Requires Pre-approval |
|----------------------------|--|-----------------------|
|                            | deficit of the disability for which he/she qualifies to receive an IEA or allows a student to access instruction or instructional content. |                       |

### **Disallowed Expenses**

If an expense is not on the approved list, an account holder is prohibited from purchasing that item or service with IEA funds. **IEA funds cannot be used for the following expenses:**\*

- a. Furniture (e.g., desks)
- b. Consumable educational supplies (e.g., paper, pencils, pens, markers, erasers, folders, backpacks, etc.) unless purchased as part of a complete curriculum set that has received prior approval from the TDOE
- c. Tuition and fees for home-school umbrella programs/schools unless the program/school is listed as an approved IEA participating school
- d. Food
- e. Medical services
- f. Before- and after-school care
- g. Computer cloud services
- h. Desktop binding machines
- i. Farm animals and supplies
- j. Medicines and/or supplements
- k. Internet service
- l. Cable television service
- m. Magazine subscriptions (unless required as part of the educational curriculum of a nonpublic school)
- n. Mileage or car expenses
- o. Pets and pet supplies
- p. Repairs for computer hardware or technological devices that were not purchased using IEA funds
- q. Software that is not educational (e.g., antivirus software)
- r. Warranties, unless it is a computer hardware/technological device warranty that is purchased as part of a computer hardware/technological device bundle that is pre-approved by the TDOE



- s. Nutritionists
- t. Yoga
- u. Acupuncture
- v. Extracurricular fees, unless required to attend a participating school and/or paid through a contract with a public school/district.
- w. Athletic fees, unless required to attend a participating school and/or paid through a contract with a public school/district.
- x. Field trips, unless required to attend a participating school and/or paid through a contract with a public school/district.
- y. Lessons and classes unless they are included in a student's enrollment in, and part of the tuition/fees charged by, a participating school.
- z. Any expenses (including services) paid for, provided, or billed outside of the IEA contract period (Aug. 1–July 31), except for registration and application fees charged by participating schools so long as the student was a participating student at the time the fees were paid and the student will be renewing his/her IEA for the school year the student is registering/applying to enroll in the school in

\*This is not an exhaustive list of all prohibited expenses; the TDOE will decide whether an expense meets the definition of approved expenses set in state law, rule, and procedure.

### **Reselling Items Purchased Using IEA Funds**

It is unlawful for an account holder or third party to financially benefit from the sale of any product purchased using funds distributed by the IEA Program. All IEA funds are solely approved for the use and benefit of the student enrolled in the IEA Program and their education. Resale of items purchased with IEA funds is considered a violation of the contract and may be grounds for removal and referral to the Attorney General's Office for investigation.

Parents may, after a two-year period, donate used books and materials purchased with IEA funds to a 501(c)3, public or private school, religious organization, or an individual family who is not enrolled in the IEA Program.

### **Tuition, Fees, and/or Textbooks Required at a Participating Private School**

Parents may use IEA funds for tuition, fees, and/or required textbooks at a participating school approved for the IEA Program and listed on the IEA Participating Schools list for the contract year. The list of participating schools is posted on the IEA webpage:

<https://www.tn.gov/education/iea.html>.

For more information on the approval process for participating schools and the rights and responsibilities of participating schools, please read the *IEA Private School Handbook* available at: <https://www.tn.gov/education/iea.html>

***Please note:***

- Participating schools are not required to admit students enrolled in the IEA Program, and students must meet all requirements for admission set by the school.
- Account holders may only prepay for tuition and/or fees for the student in the IEA Program for the services within the IEA contract period for that school year.
- IEA funds **cannot** be used to pay for tuition and fees for home-school umbrella programs/schools unless the program/school is listed as an approved IEA participating school on the IEA webpage.
- IEA funds **cannot** be used to pay for a student's full-time enrollment in an online learning program/course unless the school providing the program/course is listed as an approved IEA participating school on the IEA webpage.
- Participating schools set their own admission policies and tuition/fees. Participating schools can charge tuition/fees above the amount of the IEA award.

**Tuition**

IEA funds can only be used to pay for tuition at an IEA participating school that is directly instructing a student enrolled in the IEA Program. Along with the expense report, account holders must submit a **complete paid invoice** (i.e., receipt) from the participating school. The tuition may be itemized or lumped on the receipts submitted with the report, depending on how the participating private school submits its receipts to the account holders. The receipt must have all the components listed in chapter 7 and must specify 'tuition' on the receipt. If a complete paid receipt is not submitted with the expense report, the funds will be considered misspent.

**Fees**

While tuition may be straightforward, fees are not. Many schools charge fees in areas that are not approved by the IEA Program. As a result, **all fees submitted must be itemized** on the receipts submitted with the expense report.

The following is a list of approved fees that may be charged by the participating private school that IEA funds can be used to pay for:

- Registration fees
- Application fees
- Facility fees

- Textbook fees (see the Textbook Affidavit section below)
- Lab fees (science labs, math labs, etc.)
- Computer lab fees
- Supply fee (this fee does not include consumable items such as pens, paper, markers, art supplies, construction paper, pencils, folders, backpacks, etc.)

If an account holder requests that the school administer the TCAP test(s) to a student enrolled in the IEA Program, the school may include the cost to administer the test in the school fees charged to the account holder and the account holder may pay the fees using IEA funds.

***Disallowed fees:***

- IEA funds may not be used to pay fees for athletics or extracurricular activities unless the activity is required for enrollment in the school.
- Supply fees (which include consumable items/materials), before- and after-school care, fieldtrips, and clothing **are not approved**.

**Required Textbooks**

If a school requires parents to purchase textbooks for a student from a store, **account holders must submit the *Required Textbooks Affidavit Form* to the TDOE before submitting the expense report.** Purchases of required textbooks from a store must be reported on the IEA Expense Report and an itemized receipt must be submitted with the expense report. **Account holders do not have to submit this form if the school is providing the textbooks and charging the account holder a textbook fee.**

**Tuition/Fees for Online Learning Program/Courses for Part-Time Enrollment**

IEA funds may be used to pay for tuition and/or fees for part-time enrollment at online learning programs and/or courses. This section applies to individual courses students take through an online learning program. **IEA funds cannot be used to pay for a student's full-time enrollment in an online learning program/course unless the school providing the program/course is a private school approved to participate in the IEA Program.** The list of approved participating schools is posted on the IEA webpage (see the [section directly above](#)).

The TDOE strongly encourages account holders to request pre-approval for online learning programs/courses and receive approval from the TDOE before using IEA funds to pay for online learning programs/courses. **Submitting pre-approval will also expedite the expense report review process.**

**Online Learning Program or Individual Courses Provided by an Approved IEA Participating School**

- IEA funds can be used to pay for tuition/fees.

**Full-time Enrollment in an Online Learning Program not Provided by an Approved IEA Participating School**

- IEA funds cannot be used to pay for tuition and/or fees because the program is not provided by an IEA participating school.

**Part-time Enrollment in an Online Learning Program or an Individual Online Course**

- IEA funds can be used to pay for tuition/fees.

***Please note the following:***

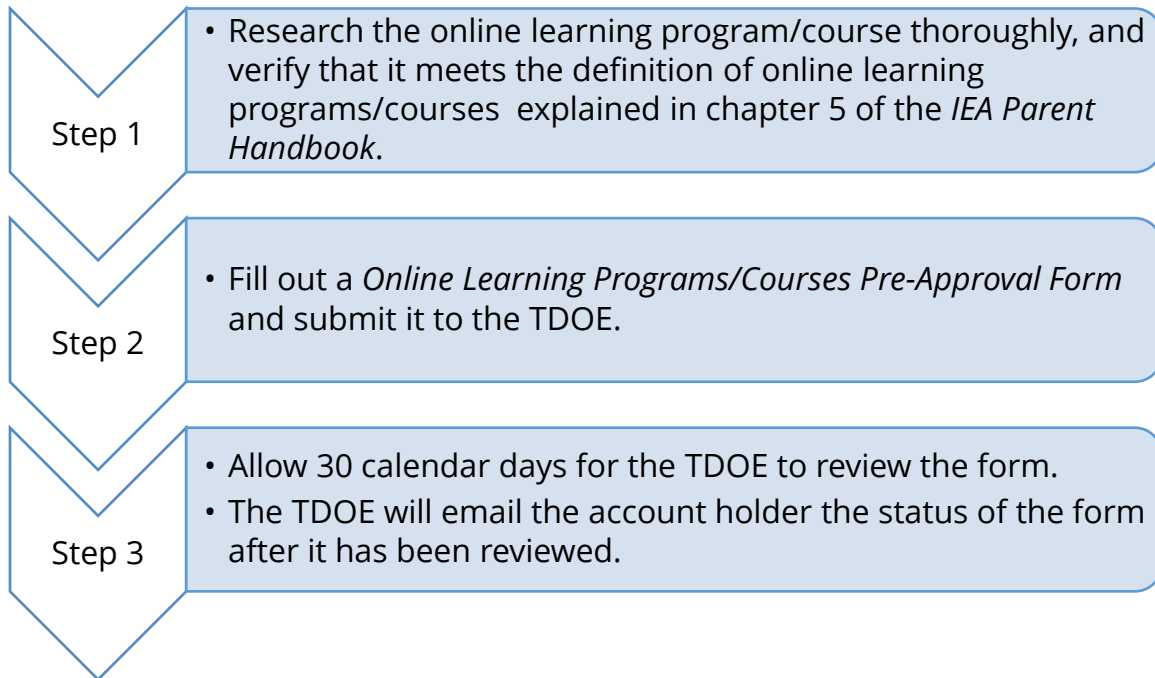
- The TDOE strongly encourages account holders to request pre-approval for online learning programs/courses and receive approval from the TDOE before using IEA funds to pay for online learning programs/courses (see the section below for instructions on how to request pre-approval).
- Curriculum materials purchased for use in an online learning program or course must follow the guidelines for curriculum (see the 'Curriculum' section below).
- IEA funds cannot be used to pay for tuition and fees for home-school umbrella programs/schools unless the program/school is listed as an approved IEA participating school on the IEA webpage.

- IEA funds cannot be used to pay for online learning program family memberships that are not solely for the benefit of the student in the IEA Program.
- Online learning program subscriptions must be in the name of the account holder or the student enrolled in the IEA Program.
- IEA funds can be used to pay for memberships up to one year for the online learning programs (if applicable) so long as it is for part-time enrollment and the membership period is during the IEA contract period and only for the student in the IEA Program.
- Each student in the IEA Program must purchase their own access or online learning program membership. If purchasing a family online learning membership for multiple students enrolled in the IEA Program, each IEA card must be used (you may split payments). For example, if you purchase a family membership for ABC online program at a cost of \$60 for three students to use, but only one of the students is enrolled in the IEA Program, you could charge \$20 on the IEA debit card. On the expense report for that quarter, you will report the \$20, attach the receipt, and then explain in the open comments section that the payment was split.

### ***How to Receive Pre-Approval for Online Learning Programs/Courses***

While pre-approval for online learning programs/courses is not required, the TDOE encourages account holders to request pre-approval for online learning programs/courses and receive approval from the TDOE before using IEA funds to pay for the program/course to ensure the chosen program/course meets the definition for an approved IEA expense as explained above. **Submitting pre-approval will also expedite the expense report review process.**

To request pre-approval, account holders must submit the *Online Learning Programs/Courses Pre-Approval Request Form* to the TDOE. Instructions for accessing pre-approval forms are sent to account holders on Aug. 1 or the next business day.



When you submit the pre-approval form, you must include the following information:

1. Name of the online learning program/course
2. Organization/school/vendor providing the online learning program/course
3. Author/publisher
4. Direct web link to webpage that describes the online learning program/course
  - a. The webpage must describe the specific online learning program/course that you are seeking pre-approval for, and show that it meets the definition of online learning programs/courses in the IEA Program rules, as explained in chapter 5 of the *IEA Parent Handbook*.
  - b. The name of the online learning program/course on the webpage must match the name on the pre-approval form.

## **Public School Services**

IEA funding may be used to pay for services provided through an agreement with a public school district, including individual classes and extracurricular programs if an agreement can be reached with the school district. *The school district has the right to refuse service because the agreement would be on a contractual basis.*

IEA funds can be used to pay tuition and fees required by the public school district to participate in extracurricular activities, but cannot be used to purchase commodities (such as uniforms). School districts are authorized to charge tuition for students who attend

classes but for whom the district is not receiving funding through the state's education funding formula, called the Basic Education Program (BEP).

Account holders should make sure that the following is done to avoid suspension of the student's IEA account or removal from the IEA Program:

- Contact your school district and ensure they would be willing to enter into a contract, and that they can run the IEA debit card.
- If the student enrolled in the IEA Program does attend classes at a public school and pays tuition, make sure the district is coding the student as a student in the IEA Program following the instructions on the IEA webpage.
  - Enrolling a student in a public school full time will lead to termination from the IEA Program and repayment of used IEA funds.
- Make sure that the school district provides you with a complete paid invoice (i.e., receipt) for all services (including tuition).

For information on whether home-school students can participate in public school extracurricular activities and athletic programs, please visit the TDOE's home-school webpage: <https://www.tn.gov/education/school-options/home-schooling-in-tn.html>.

### **Tuition, Fees, and/or Required Textbooks at Eligible Postsecondary Institutions**

IEA funds used to pay for postsecondary tuition/fees must be paid for the benefit of the participating student. There are two scenarios for how IEA funds can be used to pay for postsecondary tuition and fees:

1. A student in grades K-12 enrolled in the IEA Program takes classes at a postsecondary institution while they are still enrolled in either their K-12 private school or home school (i.e., dual enrollment).
2. A student who was enrolled in the IEA Program in grades K-12 and had funds remaining in their IEA at the time of their graduation from high school, renewed their participation in the IEA Program as a postsecondary student following the instructions in chapter 9 so that they can use the saved IEA funds for postsecondary expenses.

## Tennessee Dual Enrollment Grant Program

Students in grades 11 and 12 may be eligible for funding to pay for dual enrollment courses at an eligible postsecondary institution through the state's Dual Enrollment Grant Program. The Dual Enrollment Grant Program is funded by the Tennessee Lottery and administered by the Tennessee Student Assistance Corporation. This program provides opportunities for students to begin working toward a college degree, while still pursuing a high school diploma. For more information and to apply, please go to: <https://www.tn.gov/collegepays/money-for-college/tn-education-lottery-programs/dual-enrollment-grant.html>.

Eligible postsecondary institutions include:

- Tennessee public community college, college of applied technology, university of the University of Tennessee system, or locally governed state university within the Tennessee Board of Regents systems.
- Private postsecondary institution accredited by one of the following:
  - Any accreditation division of AdvancED: the North Central Association Commission on Accreditation and School Improvement (NCA CASI), the Northwest Accreditation Commission (NWAC), and the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI)
  - Middle States Association of Colleges and Schools (MSA)
  - New England Association of Schools and Colleges (NEASC)
  - Western Association of Schools and Colleges (WASC)
  - Council on Occupational Education (COE)

For a list of postsecondary institutions in Tennessee, please visit the Tennessee Higher Education Commission's webpage: <https://www.tn.gov/thec/learn-about/tennessee-s-colleges-and-universities.html>.

### ***Please note the following if you are considering using IEA funds to pay for dual enrollment:***

- IEA funds can be used to pay for postsecondary tuition at an eligible postsecondary institution if the student is in grades K–12 and takes classes at a postsecondary institution while they are still enrolled in either their K–12 private school or independent home school (i.e., dual enrollment).



- If your student is dual enrolling, you are still required to:
  - Provide an education for the student in at least the subjects of English language arts, mathematics, social studies, and science.
  - Enroll the student in a nonpublic school (which includes private and home schools) that meets the compulsory school attendance requirements in state law (T.C.A. § 49-6-3005). If the student is being independently home schooled, you will need to contact the home school coordinator for the school district in which your student resides for information and requirements for home schooling.
- IEA funds could only be used to pay for tuition paid for and services provided (e.g., classes) during the IEA contract term (Aug. 1–July 31).
- All the student’s records with the state (e.g., IEA Program), school district (e.g., school district home school coordinator), any schools the student is attending (e.g., private and home schools), and any postsecondary institutions that the student is dual enrolling in, would need to reflect that the student is in grades K–12 and not postsecondary.
  - Students in the IEA Program who are dual enrolling in a postsecondary institution cannot receive any state or federal financial aid for postsecondary students since the students are in grades K-12.
- The TDOE may request that account holders provide documentation to show that the student is in grades K-12, including, but not limited to:
  - A letter from the postsecondary institution that the student is dual enrolled at that states that the student is dual enrolled and the grade level of the student.
  - A letter from the home school coordinator in the school district the student resides in that states the student is in grades K-12; the letter must provide the grade level of the student.
  - A letter from the private school that the student attends that states the student is in grades K-12; the letter must provide the grade level of the student.
- Account holders must contact the postsecondary institution to determine if the IEA payment schedule aligns with the payment deadlines for payment of tuition. If account holders use personal funds to pay for tuition, they will not be able to be reimbursed for those funds.
  - Chapter 4 of the *IEA Parent Handbook* provides information on the use of the IEA Debit Card. The IEA payment schedule is posted on the IEA Key Dates section of the IEA webpage.

- The IEA Program is direct-payment only. The IEA Program does not reimburse account holders for any personal funds used.

### **Tuition**

IEA funds may be used to pay for tuition at an eligible postsecondary institution directly instructing a student enrolled in the IEA Program.

Along with the expense report, account holders must submit a **complete paid invoice** (i.e., receipt) from the eligible postsecondary institution. Account holder expense report submissions for tuition may be itemized or lumped, depending how the eligible postsecondary institution submits its receipts to account holders. See chapter 7 for more information.

### **Fees**

While tuition may be straightforward, fees are not. Many institutions charge fees in areas that are not approved by the program. As a result, **all fees submitted must be itemized** on the receipts submitted with the expense report. **IEA funds cannot be used for room and board or food.** See chapter 7 for more information.

### **Required Textbooks**

Most postsecondary institutions require students to purchase textbooks to participate in the classes in which the student enrolls. **Account holders must submit the *Required Textbooks Affidavit Form* to the TDOE before submitting the expense report.**

Purchases of required textbooks must be reported on the IEA Expense Report and an itemized receipt must be submitted with the expense report.

### **Curriculum**

Curriculum is defined as instructional educational materials for an academic course of study for a particular content area or grade level, including any supplemental materials **required** by the curriculum. The TDOE does not endorse any particular curriculum; it is the role of the parent to decide which is best for their child.

Parents may use IEA funding to purchase curriculum for the child who is enrolled in the IEA Program, and not for the benefit of children not enrolled in the IEA Program. The TDOE does not have a list of approved curriculum.

The TDOE encourages account holders to request pre-approval for curriculum and receive approval from the TDOE before using IEA funds to pay for curriculum. **Submitting pre-approval will also expedite the expense report review process.**

**Please note:**

- Parents may use IEA funding to purchase supplemental materials **only if the supplemental material is required by the curriculum.** Account holders will be required to provide evidence that the supplemental materials are required by the curriculum when they submit their expense report or, if they are seeking pre-approval, with the pre-approval form.
- **Computer hardware and technological devices (i.e., electronics) are not considered supplemental materials.** Account Holders must submit the *Computer Hardware and Technological Device Pre-Approval Request Form* and receive pre-approval before purchasing an electronic device.

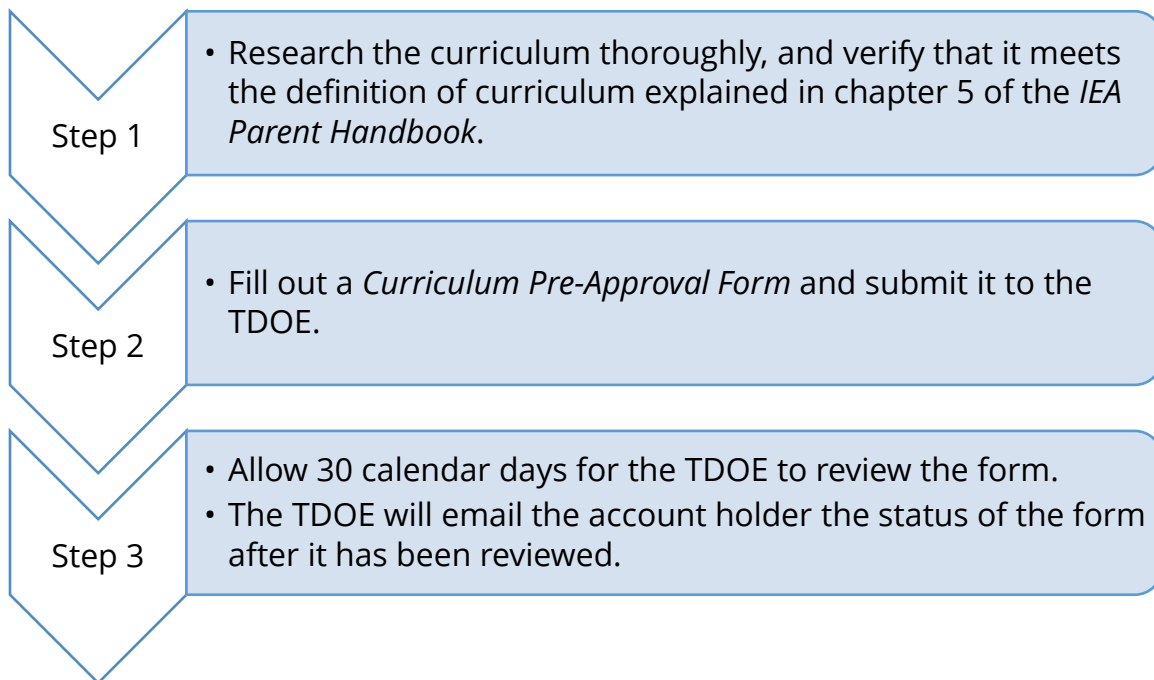
| Examples of Acceptable Supplemental Materials | Disallowed Expenses |
|---|---------------------|
| Science experiment kits                       | Toys                |
| Workbooks and teacher edition                 | Puzzles             |
| Educational maps                              | Dolls               |
| Flashcards                                    | Workshops           |
| Math manipulatives                            | Art supplies        |

- Computer software (including some apps) may be considered curriculum for the purposes of the IEA Program. IEA funds can be used to purchase educational software if the software meets the definition of curriculum. Computer software should be reported in the curriculum section of the IEA Expense Report. **If the expense is an online learning program or course, the expense would need to meet the requirements of the online learning program/course** explained earlier in this chapter.

## ***How to Receive Pre-Approval for Curriculum***

While pre-approval for curriculum is not required, the TDOE encourages account holders to request pre-approval for curriculum and receive approval from the TDOE before using IEA funds to pay for the curriculum materials to ensure the chosen curriculum meets the definition for an approved IEA expense explained above. **Submitting pre-approval will also expedite the expense report review process.**

To request pre-approval, account holders must submit the *Curriculum Pre-Approval Request Form* to the TDOE. Instructions for accessing pre-approval forms are sent to account holders on Aug. 1 or the next business day.



When you submit the pre-approval form, you must include the following information:

1. Name of Curriculum
2. Author/Publisher
3. Web link to webpage that describes the curriculum
  - a. The webpage must describe the specific curriculum material that you are seeking pre-approval for, and show that it meets the definition of curriculum in the IEA Program rules, as explained in chapter 5 of the *IEA Parent Handbook*.
  - b. The name of the curriculum on the webpage must match the name on the pre-approval form.

#### 4. Curriculum Subject Area

If requesting pre-approval for supplemental materials, you must also include the following information:

5. Name of Supplemental Materials
6. Web link to webpage that describes each of the supplemental materials
  - a. The name of the supplemental material on the webpage must match the name on the pre-approval form.
  - b. The web link provided must be a direct web link to a webpage that describes the specific supplemental material that you are seeking pre-approval for, and shows that it is required by the curriculum.

### ***Reselling Curriculum***

It is unlawful for an account holder or third party to financially benefit from the sale of any product purchased using funds distributed by the IEA Program. All IEA funds are solely approved for the use and benefit of the student enrolled in the IEA Program and their education. Resale of items purchased with IEA funds is considered a violation of the contract and may be grounds for removal and referral to the Attorney General's Office for investigation.

Parents may, after a two-year period, donate used books and materials purchased with IEA funds to a 501(c)3, public or private school, religious organization, or an individual family who is not enrolled in the IEA Program.

### **Transportation**

Parents may use IEA funding to pay for fees for transportation paid to a **commercial fee-for-service** transportation provider. Transportation fees can only be used for transportation to/from schools and educational providers (including tutors and therapists).

IEA funds **cannot** be used to pay for expenses including, but not limited to, the following:

- transportation provided by the account holder, a family or household member, or another IEA account holder
- transportation provided by a non-commercial transportation provider
- car payments
- gas or carpooling services

## **Test Fees**

Parents may utilize IEA funds to pay for their student to participate in state TCAP assessments and norm-referenced tests in order to inform the account holder of the student's academic progress and to meet the assessment requirement for the IEA Program set by state law (see chapter 3 for more information and for the list of approved norm-referenced tests).

Parents may also use IEA funding to pay for Advanced Placement tests and college placement and admissions tests. IEA funds can be used to pay for test fees for the following college placement and achievement tests:

- American College Test (ACT)
- Stanford Achievement Test (SAT)
- Preliminary SAT (PSAT)

Testing fees must be reported on the IEA Expense Report and an itemized receipt must be submitted with the report.

Psychoeducational assessments for educational therapy do not meet the definition of testing fees; however, if a therapist provides the assessment as part of the educational therapy services pre-approved by the TDOE, the assessment fees **may be** considered an approved expense as part of educational therapy. Account holders must first request pre-approval for the educational therapy and include the information about the assessment in the pre-approval request.

## **Computer Hardware and Other Technological Devices**

Account holders may use IEA funds to purchase computer hardware or technological devices **pre-approved** by the TDOE or a licensed treating physician. Computer hardware or other technological devices must meet one of the following criteria:

1. The technology is a required device for communication or physical access to instruction due to the adverse impact of the disability for which the student qualifies to receive an IEA **or**
2. The technology allows a student to access instruction or instructional content.

**All electronic devices are computer hardware/technological devices and account holders must receive pre-approval before purchasing those devices.** Examples of computer hardware/technological devices that require pre-approval are:

- Laptop
- Computer
- Printer
- Keyboard
- Mouse
- Headphones

- Hearing aides
- DVD player
- iPad/ tablet type devices
- Electronic pencil/pen (e.g., Apple Pencil)
- Telescope
- Microscope
- Microphone
- Speakers
- Laminator

**This is not a comprehensive list.** A good way to determine if something is a computer hardware or technological device is to determine whether it is electronic (e.g., does it have batteries, does it plug into an outlet, does it have power).

***Please note:***

- Account holders **may not** use IEA funds to purchase internet services.
- Computer software (including apps) is considered curriculum for the purposes of the IEA Program. See the 'Curriculum' section above.
- If IEA funds were used to purchase computer hardware or a technological device, account holders may not purchase with IEA funds the same or similar item until two full school years have passed since the last school year during which the item was purchased. For example, if the account holder purchased a laptop in the 2018-19 school year, the account holder will not be able to purchase another laptop until the 2021-22 school year. The TDOE reserves the right to make exceptions to this procedure for reasons including, but not limited to, if the account holder provides sufficient documentation to show that the original item purchased was stolen, or was damaged to the point where it could not be used.

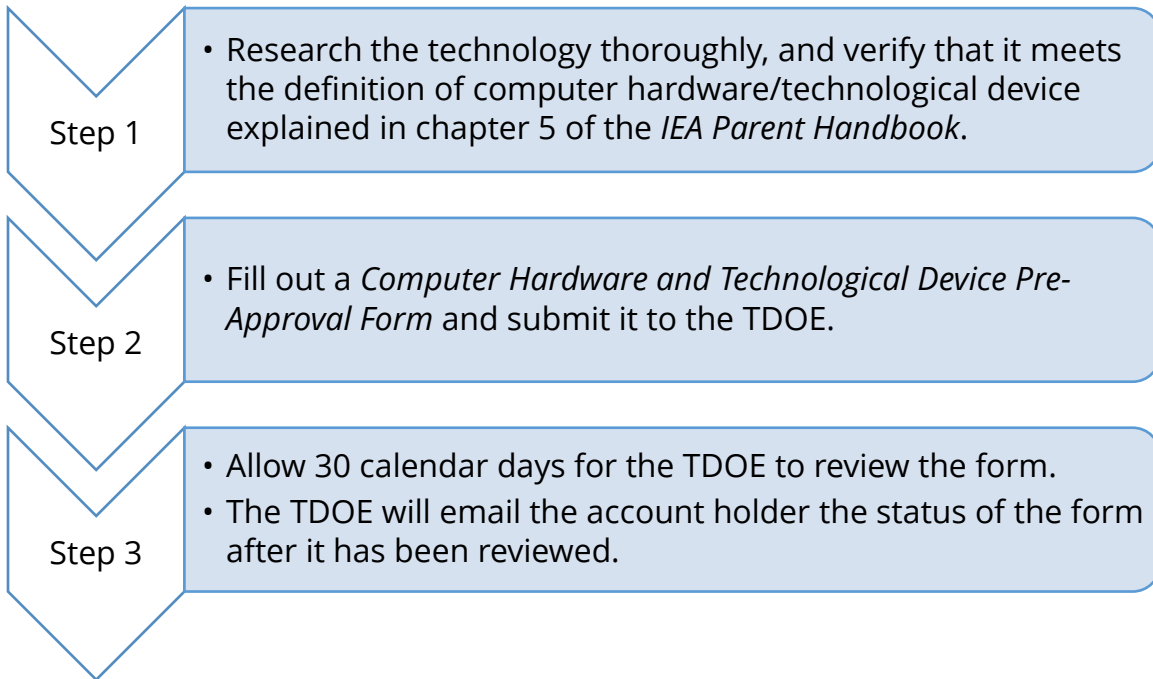
***How to Receive Pre-Approval for Computer Hardware and Technological Devices***

Before purchasing computer hardware using IEA funds, account holders must either:

1. Receive **pre-approval** from the TDOE or
2. Receive pre-approval from a licensed treating physician and receive notification that the complete form has been received by the TDOE.

To request pre-approval, account holders must submit the *Computer Hardware and Technological Device Pre-Approval Request Form* to the TDOE. Instructions for accessing pre-approval forms are sent to account holders on Aug. 1 or the next business day.

## Process for TDOE Pre-Approval

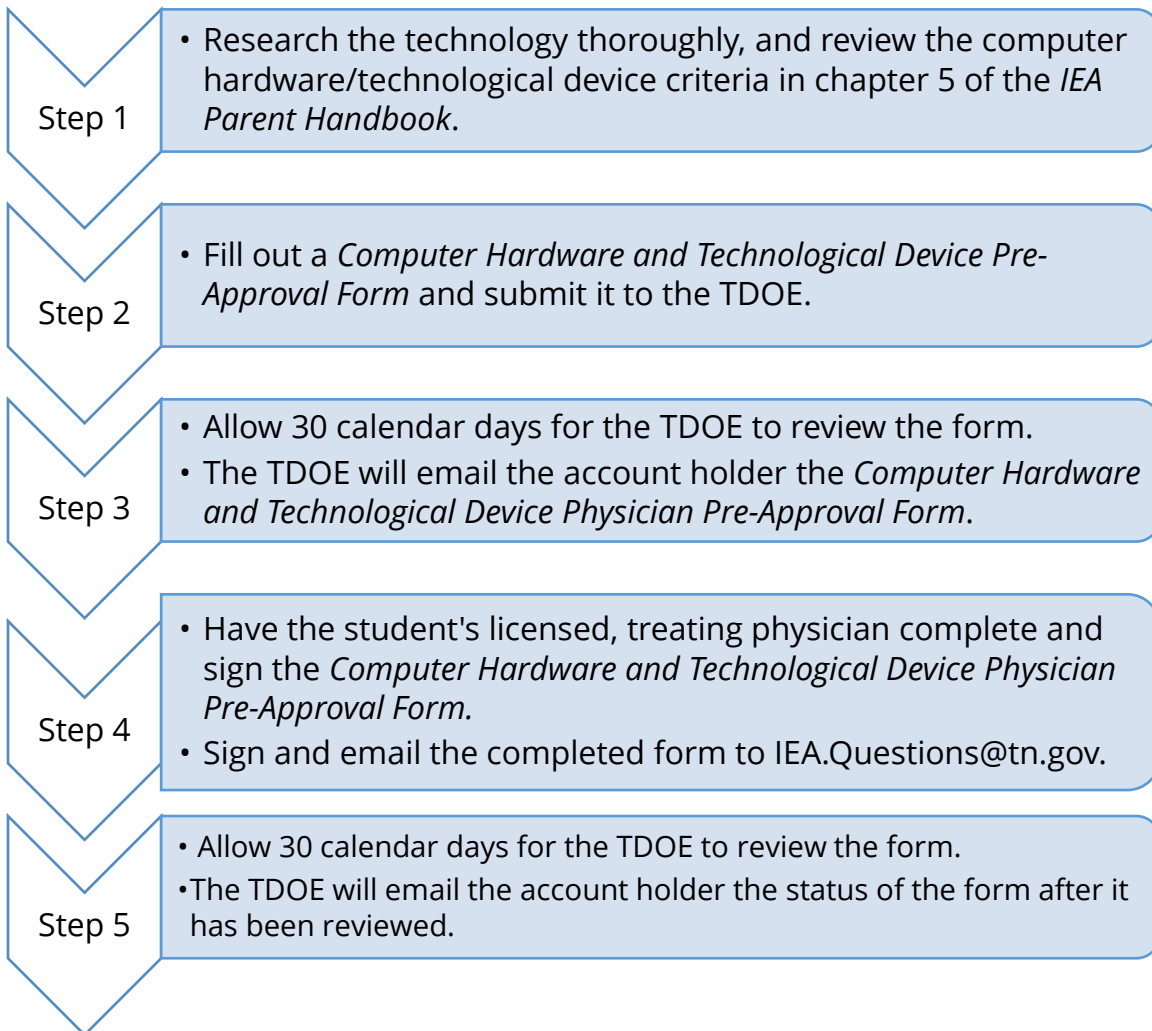


When you submit the pre-approval form, you must include the following information:

1. Name of the computer hardware or technological device
2. Web link to webpage that describes the computer hardware or technological device
  - a. The webpage must describe the computer hardware or technological device and show that it meets the definition of computer hardware or technological device in the IEA Program rules, as explained in chapter 5 of the *IEA Parent Handbook*.
  - b. The name of the computer hardware or technological device on the webpage must match the name on the pre-approval form.
3. Explain the educational purpose of the computer hardware or technological device for the participating student.



## Process for Physician Pre-Approval



### **Please note:**

- The *Computer Hardware and Technological Device Physician Pre-Approval Form* must be completed by a licensed physician who is treating the child for whom the pre-approval form is being submitted.
- **Family members cannot provide professional recommendations.** It is also a conflict of interest and against IEA Program rules and procedures for a family member of a participating student, including a step parent or a member of a participating student's household, to provide a professional recommendation or approval for a service or the use of computer hardware or other technological device for the participating student.

When you submit the pre-approval form in Step 2 above, you must include the following information:

1. Name of the computer hardware or technological device
2. Web link to webpage that describes the computer hardware or technological device
  - a. The webpage must describe the computer hardware or technological device and show that it meets the definition of computer hardware or technological device in the IEA Program rules, as explained in chapter 5 of the *IEA Parent Handbook*.
  - b. The name of the computer hardware or technological device on the webpage must match the name on the pre-approval form.
3. Explain the educational purpose of the computer hardware or technological device

When you submit the physician portion of the pre-approval form in Step 4 above, you must also include the following information:

1. Name of the computer hardware or technological device
2. Web link to webpage that describes the computer hardware or technological device
  - a. The webpage must describe the computer hardware or technological device and show that it meets the definition of computer hardware or technological device in the IEA Program rules, as explained in chapter 5 of the *IEA Parent Handbook*.
  - b. The name of the computer hardware or technological device on the webpage must match the name on the pre-approval form.
3. Explain the educational purpose of the computer hardware or technological device
4. Physician Information:
  - a. Name of physician
  - b. Type of physician license
  - c. Licensing state
  - d. Name of state agency that licenses the physician
  - e. License number
  - f. Business address
  - g. Phone number
  - h. Email address
5. The form must be signed by both the licensed treating physician and the account holder.

### **IEA Debit Card Fees**

IEA debit card fees are fees related to using the IEA debit card. There are currently no fees for the IEA debit card.

## **Tennessee Achieving a Better Life Experience (ABLE) Account Contributions**

IEA account holders may use IEA funds to make contributions to Tennessee ABLE savings accounts. ABLE is a savings program that is designed to help individuals with disabilities save funds for qualified expenses. For more information on ABLE accounts, please visit: <http://abletn.gov/IEA.html>.

An ABLE TN account must be opened in the name of the student who is enrolled in the IEA Program (i.e., the student must be the Designated Beneficiary on the ABLE account). Up to **\$15,000** may be contributed to an ABLE Account on behalf of each student enrolled in the IEA Program each year; contributions to ABLE accounts count towards the 50 percent that must be spent each year. The \$15,000 limit includes any personal funds that you or any individual contributes to an ABLE TN account in the student's name. The IEA funds that are deposited within the ABLE account **can only be spent on the student's educational expenses**; this restriction on how IEA funds may be expended applies until the student reaches the age of 30. For more information on how funds deposited into ABLE accounts can be used, please visit: <http://abletn.gov/IEA.html>.

In order for account holders to make contributions to the ABLE account using IEA funds, the account holder must first complete the following steps:

**Step 1:** Open an ABLE TN account following the instructions posted on <http://abletn.gov/IEA.html>.

**Step 2:** Establish an ABLE IEA identification number following the instructions posted on <http://abletn.gov/IEA.html>.

**Step 3:** Complete the TDOE's *IEA ABLE Contribution Form*. Instructions for accessing the form is sent to account holders on Aug. 1 or the next business day. **Please note: This is in addition to any forms or documentation that you submit to the ABLE team to deposit the funds.**

Once the completed *IEA ABLE Contribution Request Form* is received, the TDOE will either withdraw the amount of the contribution from your IEA debit card account or withhold the amount from your next IEA payment and then send the amount of the contribution in a check to the mailing address listed on the account holder's W-9

form. Contributions marked as recurring will be withdrawn from each IEA payment and cannot exceed the amount of an IEA payment for the contract year.

The TDOE will process the ABLE contribution requests in a timely manner. If you have not received the contribution check after 90 calendar days from the date you receive the notice that the TDOE has processed the form, please contact the IEA team at [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov) or (615) 253-3781. If you have requested the contribution to be withheld from your IEA debit card account, the process can take up to 90 calendar days from the date you receive the notice that the TDOE has processed the form. **We recommend retaining all documentation of the withdrawal for tax purposes.**

**Step 4:** Receive the IEA ABLE contribution check from the TDOE and deposit the funds it into the IEA portion of the student's ABLE TN account listed on the contribution form following the instructions posted on <http://abletn.gov/IEA.html>. Account holders have ten business days after receiving the IEA check to deposit the funds into the ABLE account. If the account holder has not received an outstanding check within 10 business days of an expense report deadline, the funds must be reported on the following expense report (unless the funds were reported on the previous expense report). Any ABLE funds that are received and are not deposited into the account will be considered misspent.

**Step 5:** Report the contribution on the next IEA quarterly expense report and upload a copy of the deposit confirmation from the Tennessee Department of Treasury as the receipt. The receipt must show that the funds have been deposited into the IEA portion of the ABLE TN account. ABLE contributions should only be reported after they have been deposited into the ABLE account.

**Please note:** If the recurring contribution amount is for the full amount of the student's IEA payment, the *ABLE Contribution Form* is only valid for the IEA contract year in which it is submitted and approved. These types of recurring contributions will end at the last IEA payment for that contract year, and a new contribution form will need to be submitted each IEA contract year.

If the recurring contribution amount is not for the full amount of the student's IEA payment, you will not need to submit a new contribution form each school year.

## **530 Coverdell Education Savings Account Contributions**

IEA Program account holders may use IEA funds to make contributions to Coverdell Education Savings Accounts (ESAs). A 530 Coverdell Education Savings Account is a type of educational savings plan. The purpose of a 530 Coverdell is primarily to save money for a student to attend college. More information regarding Coverdell accounts are found in section 530 of the Internal Revenue Code (26 U.S.C § 530). For more information about Coverdell accounts, please visit: <http://www.irs.gov/publications/p970/ch07.html>.

Up to **\$2,000** may be contributed to a 530 Coverdell Account on behalf of each student enrolled in the **IEA Program each year**; the \$2,000 limit includes any personal funds that account holders or any individual contributes to a 530 Coverdell Account in the student's name. Contributions to Coverdell accounts count towards the 50 percent that must be spent each year.

A Coverdell account must meet all of the following requirements:

- opened in the account holder's name only
- awarded for the student enrolled in the IEA Program (beneficiary) only
- the IEA account holder must also be the signatory on the 530 Coverdell account

In order for account holders to make contributions to the Coverdell account using IEA funds, the account holder must first complete the following steps:

**Step 1:** Open a Coverdell account.

**Step 2:** Complete the TDOE's *IEA Coverdell Contribution Form*. Instructions for accessing the form is sent to account holders on Aug. 1 or the next business day.

If this is the first Coverdell contribution request that the account holder has submitted for this Coverdell Account, the account holder must submit the following documentation with the form: student's account overview from the financial institution showing that the Coverdell is opened in the account holder's name and that the student enrolled in the IEA Program is the beneficiary.

Once the completed *IEA Coverdell Contribution Request Form* is received, the TDOE will either withdraw the amount of the contribution from your IEA debit card account or withhold the amount from your next IEA payment and then send the amount of the contribution in a check to the mailing address listed on the account

holder's W-9 form. Contributions marked as recurring will be withdrawn from each IEA payment and cannot exceed the amount of an IEA payment for the contract year.

The TDOE will process the Coverdell contribution requests in a timely manner. If you have not received the contribution check after 90 calendar days from the date you receive the notice that the TDOE has processed the form, please contact the IEA team at [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov) or (615) 253-3781. If you have requested the contribution to be withheld from your IEA debit card account, the process can take up to 90 calendar days from the date you receive the notice that the TDOE has processed the form. **For this method, we recommend retaining all documentation of the withdrawal for tax purposes.**

**Step 3:** Receive the IEA Coverdell contribution check from the TDOE and deposit the funds it into the Coverdell account listed on the contribution form. The contribution must be made *before* the next IEA expense report is due to the TDOE. Account holders have ten business days after receiving the IEA check to deposit the funds into the Coverdell account. If the account holder has not received an outstanding check within 10 business days of an expense report deadline, the funds must be reported on the following expense report (unless the funds were reported on the previous expense report). Any funds that are received and are not deposited into the account will be considered misspent.

**Step 4:** Report the contribution on the next IEA quarterly expense report and upload either a receipt of the contribution or an account statement showing the contribution was made with your expense report. Coverdell contributions should only be reported after they have been deposited into the Coverdell account.

**Please note:** If the recurring contribution amount is for the full amount of the student's IEA payment, the *Coverdell Contribution Form* is only valid for the IEA contract year in which it is submitted and approved. These types of recurring contributions will end at the last IEA payment for that contract year, and a new contribution form will need to be submitted each IEA contract year.

If the recurring contribution amount is not for the full amount of the student's IEA payment, you will not need to submit a new contribution form each school year.

## Chapter 6: Tutors and Therapy Providers

In many cases, account holders may choose to supplement their child's education by hiring tutors and therapists (i.e., providers). Providers must meet the qualifications set by state law, rule, and procedure, and described in this chapter. In order to use IEA funds to pay for educational therapy or tutoring services, **IEA account holders must receive pre-approval from the TDOE before the services are provided and paid for.** There is not a list of pre-approved providers. To receive pre-approval the account holder must complete, submit, and receive approval by the TDOE for the *Educational Therapies and Services Agreement Form* or *Tutoring Services Agreement Form*. For pre-approval, the TDOE requires documentation of the provider's credentials in order to prove that the provider has one of the approved qualifications. While there are many forms of credentials and accreditations with varying levels of credibility, the IEA Program will only accept those listed in this chapter.

### **Please Note:**

- The TDOE does not directly approve providers, nor does the TDOE have a list of pre-approved providers. Account holders must request pre-approval following the instructions in this chapter, and receive pre-approval for the specific provider and service before using IEA funds to pay for the service.
- **The TDOE does not endorse any provider.**
  - It is the responsibility of account holders to thoroughly research individuals/ you choose to contract with to provide educational therapy/tutoring services for a student.
  - Account holders are strongly encouraged to thoroughly research the quality and cost of providers before engaging their services and paying them. Beware of false advertising! If you have questions about a provider, you can email [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov).
  - The account holder is responsible for any contract signed with a provider and ensuring that the terms of the contract are fulfilled. The TDOE cannot void a private contract, give legal advice, or arbitrate payment schedules.
  - The account holder is responsible for repayment of all ineligible expenses and any eligible expenses spent in excess of the amount of the IEA.
  - Account holders should verify that the provider can accept the IEA debit card before contracting for services.
- **Use of IEA funds must be for the sole benefit of the participating student for which the IEA account is established.** Any services, resources, and/or equipment

purchased using IEA funds can only be used by the participating student whose IEA paid for said services, resources, and/or equipment.

- Account holders are solely responsible for determining how to use the IEA funds following the laws, rules, and procedures of the IEA Program. In order for educational therapy/tutoring services to be considered an approved use of IEA funds the account holder, and the provider, must ensure that the services and the provider meet and adhere to all the requirements explained in chapter 6 of the *IEA Parent Handbook* and *IEA Private School Handbook*.
- Educational therapy/tutoring services must be itemized on the IEA Expense Report (see chapter 7). **Account holders must make sure that they are obtaining a complete, itemized invoice from the provider.** For a full list of the requirements for what must be included on the receipt and the expense report, see chapter 7 of the *IEA Parent Handbook*.
- Account holders may pre-pay for services if:
  - the TDOE has approved the pre-approval form for that provider for the student in the IEA Program, *and*
  - if the services do not extend beyond the IEA contract period for that school year or the date of the expense pre-approval expires, whichever comes first.
  - If an account holder pre-pays for services (e.g., educational therapy), the account holder must report the amount pre-paid on the expense report for the quarter that the IEA funds were spent and include a receipt showing when the services were used in the expense report for that quarter.
- **Hiring of family members is prohibited.** It is a conflict of interest and is considered a misuse of IEA funds against IEA Program rules and procedures for a family member of a participating student, including a stepparent or member of an eligible student's household, to derive any financial benefit from the IEA Program.
- IEA funding may not be used to pay paraprofessionals to provide therapy or tutoring services, because the TDOE does not currently license paraprofessionals.



## **Criminal Background Checks:**

### **What standards must the criminal background check meet?**

- A “criminal background check” at a minimum must include a check of the following: Tennessee’s Sex Offender Registry and the Abuse Registry of the Tennessee Department of Health.
- All service providers and employers of service providers must maintain documentation that any person providing services to participating students has undergone a fingerprint-based criminal history records check conducted by the Tennessee Bureau of Investigation (TBI) and forwarded by the TBI to the Federal Bureau of Investigation for processing pursuant to the National Child Protection Act.

All providers, must comply with the criminal background check rules pursuant to the rules of the SBE 0520-01-11. On the pre-approval forms for tutoring services and educational therapy, account holders must attest that the provider complies with the criminal background check rules. No individual providing services to students enrolled in the IEA Program can have been convicted of a felony, including conviction on a plea of guilty, a plea of nolo contendere or order granting pre-trial diversion.

To ensure that providers meet this requirement, account holders must complete the following steps:

**Step 1:** Account holders should request to see **verification** of the provider’s criminal background check to ensure compliance with the IEA rules. Examples of verification of criminal background checks include:

- the organization’s policy or employee manual showing that employees are required to pass the criminal background check
- a copy of the criminal background check

To comply with the criminal background check requirement for the IEA Program, providers must complete both of the following:

1. Complete a fingerprint background check through the Tennessee Bureau of Investigation (FBI): <https://www.tn.gov/tbi/divisions/cjis-division/background-checks.html>.

- a. The provider will need to have an Originating Agency Identifier (ORI) number issued by the TBI to request this background check.
  - b. If the provider does not have an ORI number, the provider will need to request one following the instructions on the TBI website.
2. Complete a fingerprint background check through the FBI:  
<https://www.fbi.gov/services/cjis/identity-history-summary-checks>

**Step 2:** Once the provider has completed both the TBI and FBI fingerprint criminal background checks, the account holder must verify that the provider has never been convicted of a felony, including conviction on a plea of guilty, a plea of nolo contendere or order granting pre-trial diversion.

**Step 3:** The account holder must search the following two registries and ensure that the provider does not appear on either:

1. Tennessee Department of Health Abuse Registry:  
<https://apps.health.tn.gov/abuserregistry/default.aspx>.
2. Tennessee Bureau of Investigation Sex Offender Registry:  
<https://www.tn.gov/tbi/general-information/tennessee-sex-offender-registry.html>.

## **Educational Therapy Services**

### **Definition of Educational Therapy**

Individualized services designed to develop or improve academic performance through instructional and therapeutic techniques. All therapy services through the IEA Program must be “direct service,” meaning that they must be directly related to the education of the student.

Account holders must receive pre-approval by the TDOE before the services are provided and before using IEA funds to pay for educational therapy services (see the section below for instructions on how to request pre-approval). There are some therapy-related expenses that IEA funds cannot be used to pay for:

- Any fees or costs due to cancelled or missed appointments
- **Medical expenses:** It is crucial that the difference between educational therapies and medical priorities is distinguished. Per state law and rules, therapies provided to students using IEA funds must be “educational therapies” and provide services

designed to develop or improve academic performance through instructional and therapeutic techniques.

- Psychoeducational assessments do not meet the definition of testing fees; however, if a therapist provides psychoeducational assessments as part of the educational therapy services pre-approved by the department, the assessment fees may be considered an approved expense as part of educational therapy. Account holders must first request pre-approval for the educational therapy and include the information about the assessment in the pre-approval request.

### ***Therapist Licensure***

The educational therapy must be provided by a therapist who meets the requirements set by the State Board of Education and the TDOE. The following are the only approved therapist credentials accepted by the TDOE:

- Tennessee Department of Education teacher license endorsement:
  - School Audiologist Pre-K–12 (Tennessee license code 469)
  - School Counselor Pre-K–12 (Tennessee license code 487)
  - School Psychologist Pre-K–12 (Tennessee license code 489)
  - Speech/Language Pathologist Pre-K–12 (Tennessee license code 498)
  - Speech/Language Teacher (Tennessee license code 458)
- Tennessee Department of Health licenses:
  - Medical doctors licensed under Title 63 Chapter 6
  - Doctors of osteopathy licensed under Title 63 Chapter 9
  - Podiatrists licensed under Title 63 Chapter 3
  - Chiropractors licensed under Title 63 Chapter 4
  - Dentists licensed under Title 63 Chapter 5
  - Nurses licensed under Title 63 Chapter 7
  - Optometrists licensed under Title 63 Chapter 8
  - Pharmacists licensed under Title 63 Chapter 10
  - Psychologists licensed under Title 63 Chapter 11
  - Occupational and Physical Therapists licensed under Title 63 Chapter 16
  - Dispensing opticians licensed under Title 63 Chapter 14
  - Speech Pathologists and Audiologists licensed under Title 63 Chapter 17
  - Physicians Assistants licensed under Title 63 Chapter 19
  - Professional Counselors, Marital and Family Therapists and Clinical Pastoral Therapists licensed under Title 63 Chapter 22
  - Social Workers licensed under Title 63 Chapter 23
  - Athletic Trainers licensed under Title 63 Chapter 24
  - Dieticians and Nutritionists licensed under Title 63 Chapter 25

- Behavior Analysts licensed under Title 63 Chapter 11
- Board Certified Behavior Analyst (BCBA) certified by the Behavior Analyst Certification Board (BACB)
- Registered Behavior Technician (RBT) certified by the BACB

**Please note:** Pre-approvals are only valid until the date of the license expiration.

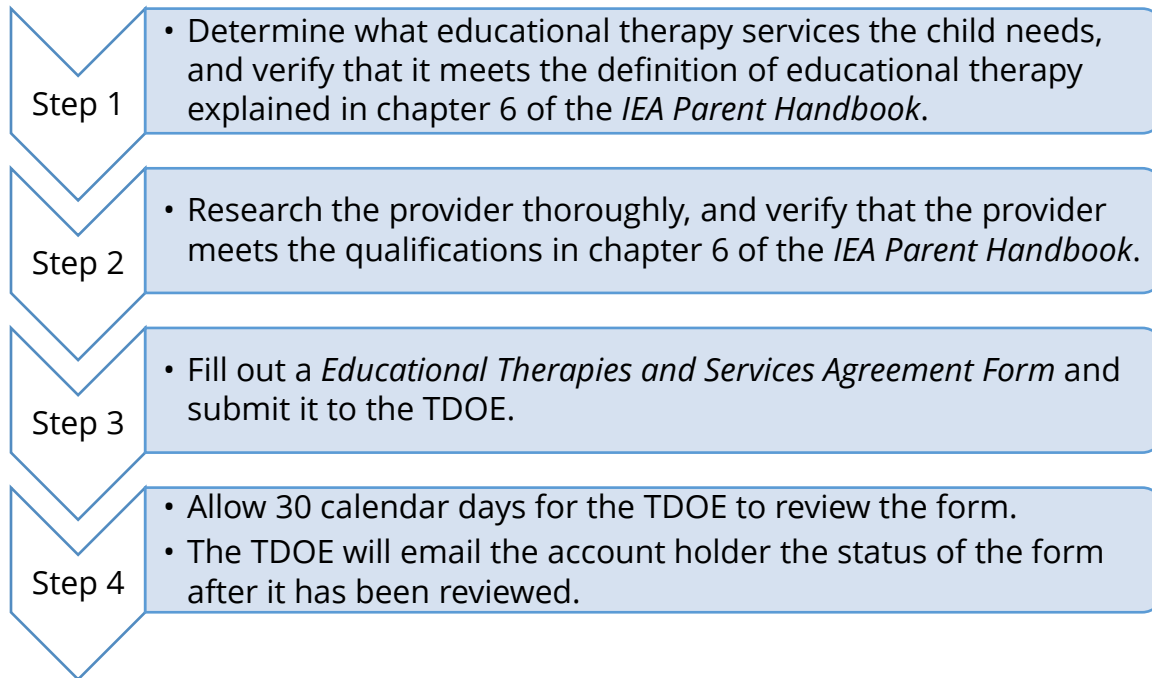
### Where to Find a Licensed Therapist and/or Check Licensure

- Tennessee Department of Education teacher license endorsement: <https://tdoe.tncompass.org/Public/Search>
- Tennessee Department of Health physician licenses: <https://apps.health.tn.gov/Licensure/default.aspx>
- BCBA and RBT certification: <http://bacb.com/>

The name of the therapist, license number, and the license type listed on the expense pre-approval form must match the information posted on the applicable website.

### How to Receive Pre-Approval for Educational Therapy

Account holders must receive pre-approval by the TDOE before the services are provided and before using IEA funds to pay for educational therapy services. To request pre-approval, account holders must submit the *Educational Therapies and Services Agreement Form* to the TDOE. Instructions for accessing pre-approval forms are sent to account holders on Aug. 1 or the next business day.



When you submit the pre-approval form, you must include the following information:

1. Provider Information:
  - a. Therapist Name
  - b. Phone Number
  - c. Email Address
  - d. Business Address
2. License/Certification Type and License/Certification Number
3. Name of the Educational Therapy
4. Description of the Therapy's Educational Purpose

With the pre-approval form it is optional, but recommended, to submit a fee schedule for the educational therapist.

On the pre-approval form, account holders must attest that the provider:

- complies with the criminal background check rules pursuant to the rules of the SBE 0520-01-11 (see the section above for how to check provider compliance with this requirement) **and**
- holds professional liability insurance – to ensure that providers meet this requirement, account holders should request to see **verification** of the provider's professional liability insurance to ensure it complies with the IEA Rules. Examples of verification of professional liability insurance include:
  - a certificate of professional liability that covers the individual provider

- o a certificate of professional liability that covers the company

**Please note:**

- Educational therapy pre-approvals are only valid until the date the provider's license expires; the date of expiration will be included in the approval notice from the TDOE.
- The name of the educational therapy and the name of the therapist on the receipt submitted with the IEA expense report must match what is on the pre-approved notice from the TDOE.

**Tutoring Services**

**Definition of Tutoring Services**

Tutoring services are supplementary instruction in an academic subject area provided to support/ enhance the primary instruction that a student receives in a lesson, course, and/or classes. **Tutoring services are not the primary instruction. Please note: Lessons, classes, and tuition fees are not considered tutoring services.** All services must be services in the approved subject areas listed in chapter 6.

Account holders must receive pre-approval by the TDOE before the services are provided and before using IEA funds to pay for tutoring services (see the section below for instructions on how to request pre-approval).

**Tutoring Subject Areas**

IEA funding may be used to pay for tutoring in the following list of approved subject areas for grades K-12:

| <b>Approved Subject Areas for Tutoring</b>  |
|---|
| Computer technology (including computer applications, computer literacy, computer programming, and interactive multimedia design) |
| Fine arts (including music and art)   |

| <b>Approved Subject Areas for Tutoring</b>   |
|--|
| English language arts (including reading)  |
| Health education   |
| Mathematics (including algebra I, algebra II, geometry, calculus, trigonometry, pre-calculus, statistics)  |
| Personal finance   |
| Science (including biology, chemistry, physics, physical science, anatomy and physiology, earth science, geology, environmental science, ecology)                          |
| Social studies (including economics, psychology, sociology, U.S. history, world history, geography, ancient history, African American history, U.S. government and civics) |
| World language   |

Account holders may submit a request to add a subject area to this list by completing the *Tutor Subject Add Request Form* and submitting it to the TDOE. *Account holders should research the subject thoroughly before submitting a Tutor Subject Add Request Form.*

### ***Tutor Qualifications***

Tutoring services must be provided by an individual tutor who holds one of the qualifications listed below or a tutoring organization accredited by one of the following accrediting entities. **The credentials must be in the subject area that the tutor will be providing tutoring services in:**

- Tutoring Facilities:
  - Any accreditation division of AdvancED: the North Central Association Commission on Accreditation and School Improvement (NCA CASI), the Northwest Accreditation Commission (NWAC), and the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI) – to check accreditation, go to: <http://www.advanced.org/oasis2/u/par/search>

- Middle States Association of Colleges and Schools (MSA) – to check accreditation, go to: <http://www.msa-cess.org/default.aspx?RelID=606553>
- New England Association of Schools and Colleges (NEASC) – to check accreditation, go to: <https://www.neasc.org/find-member-schools>
- Western Association of Schools and Colleges (WASC) – to check accreditation, go to: <http://directory.acswasc.org/>
- Council on Occupational Education (COE) – to check accreditation go to: <http://council.org/membership/>
- Individual Tutors:
  - A state teaching certificate in elementary education (issued by one of the 50 states in the U.S. only)
  - A state teaching certificate in secondary education (issued by one of the 50 states in the U.S. only)
  - A state teaching certificate in special education in elementary and/or secondary education (issued by one of the 50 states in the U.S. only)
  - National Board Certification: An advanced teaching certification given by the National Board for Professional Teaching Standards to teachers who demonstrate strong knowledge of content, ability to advance student learning through appropriately designed lessons and assessments, as well as the ability to collaborate with parents, coworkers, and their community. (Proof of National Board Certification must be submitted with the pre-approval form.)
  - Bachelor’s degree or higher in the specific subject area being taught from an accredited university. (Proof of degree attainment must be submitted with the pre-approval form, such as official transcripts or a diploma.)
  - Praxis exam: Passed all applicable portions of the Praxis exam for the subject area and/or grade level being taught. (Proof of passing Praxis scores must be submitted with the pre-approval form.)

State teaching certificates/licenses do not have to be current (e.g., a retired teacher with an expired teaching license may qualify as an IEA tutor); however, individuals with licenses that have been suspended or revoked will not qualify as IEA tutors. Parents can find out if a tutor has a Tennessee teacher license by searching by name at <https://tdoe.tncompass.org/Public/Search>.

*IEA funding may not be used to pay paraprofessionals to tutor, because the TDOE does not currently license paraprofessionals.*

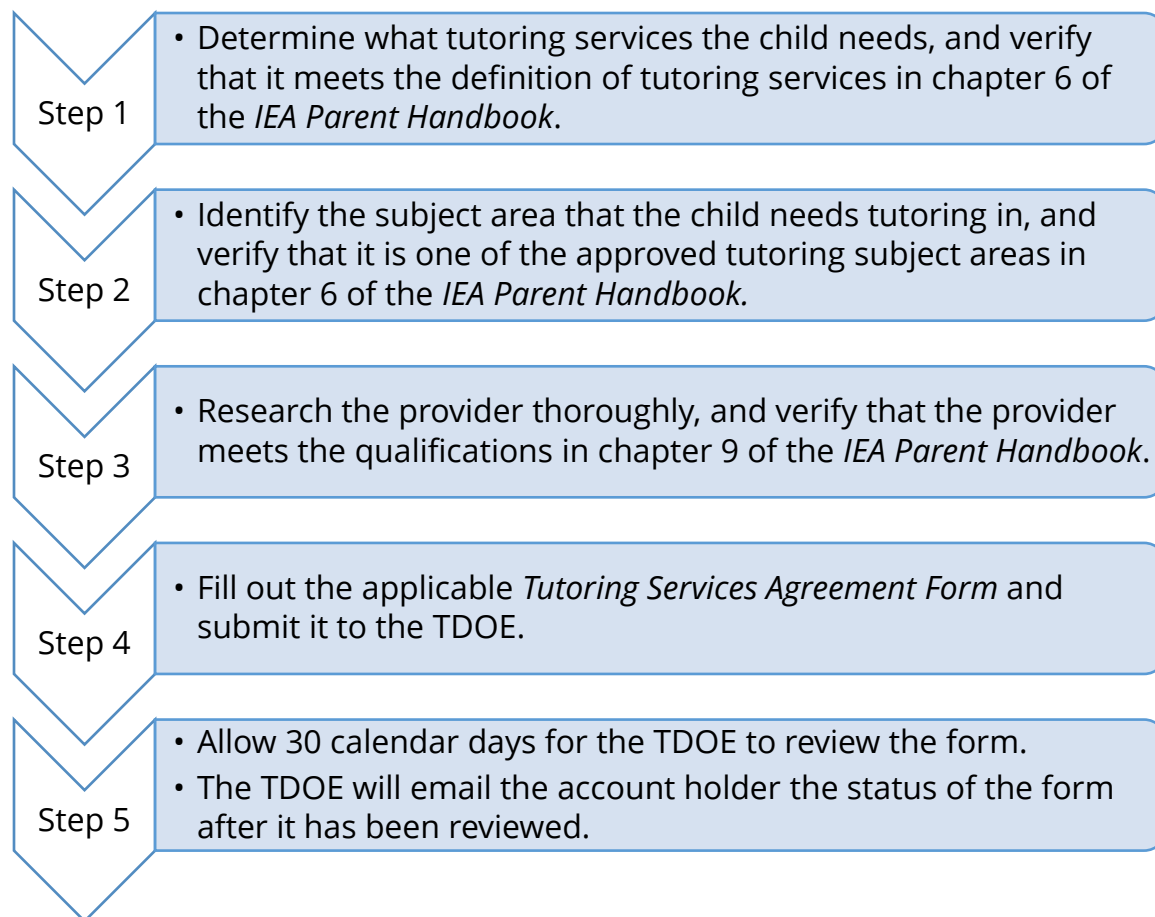


## ***How to Receive Pre-Approval for Tutoring Services***

Account holders must receive pre-approval by the TDOE before the services are provided and before using IEA funds to pay for tutoring services. Account holders can request pre-approval for tutoring services provided by either:

- Individual tutors
- Tutoring facilities

To request pre-approval, account holders must submit the applicable *Tutoring Services Agreement Form* to the TDOE. Instructions for accessing pre-approval forms are sent to account holders on Aug. 1 or the next business day.



When you submit the pre-approval form, you must include the following information:

1. Name of the Tutoring Subject Area

2. Provider Information:
  - a. Tutor or Tutoring Facility Name
  - b. Phone Number
  - c. Email Address
  - d. Business Address
5. Individual Tutor Credentials or Tutoring Facility Accreditation

With the pre-approval form, it is optional but recommended to submit a fee schedule for the provider.

On the pre-approval form, account holders must attest that the provider complies with the criminal background check rules pursuant to the rules of the SBE 0520-01-11 (see the section above for how to check provider compliance with this requirement).

***Please note:***

- Tutoring services pre-approvals are only valid until the date the provider's license expires; the date of expiration will be included in the approval notice from the TDOE.
- The name of the tutoring subject areas and the name of the tutor/tutoring facility on the receipt submitted with the IEA expense report must match what is on the pre-approved notice from the TDOE.

## Chapter 7: Expense Reports

IEA funds may only be used on specific allowable expenses, which are authorized by statute (see chapters 5 and 6). To comply with **state law and the IEA Account Holder Contract**, IEA account holders must report how all IEA funds are spent to the TDOE by submitting the *IEA Expense Report Form* and receipts, quarterly by the deadlines set by the TDOE listed below and posted on the IEA webpage: <https://www.tn.gov/education/iea/iea-key-dates.html>. **The TDOE must receive the expense report by the deadline.** Account holders must complete all fields in each applicable expense section. If all fields for an expense are not completed, the form will not be considered complete. The TDOE will provide account holders access to all IEA forms, including the *Expense Report Form*, on Aug. 1 or the next business day.

Once the TDOE receives the *IEA Expense Report Form*, the TDOE will review all expenditures and will request further information, if needed, from the IEA account holder to verify that the IEA funds were spent in accordance with state law, rule, and procedure. It may take up to 45 calendar days for the TDOE to review the expense report, and the TDOE will notify the account holder as to the status of the expense report. The next IEA payment will not be distributed until the TDOE approves *the Expense Report Form*; if a form is marked as incomplete, that means the form has not yet been approved, and the next IEA payment will not be disbursed. **If the IEA expense report is not submitted by the deadline, and/or is incomplete, there will be a delay in disbursement of the next IEA payment by at least one full payment cycle, and possibly more payment cycles (depending on when the expense report is approved).** If IEA funds are misspent, future IEA payments will be reduced by the amount of the misspent funds.

### ***Please note:***

- **If the account holder has spent zero IEA funds in the quarter, they must still sign the expense report, indicate that they have spent zero dollars in the 'Additional Comments' section, and submit the expense report.**
- The TDOE may suspend or close an IEA account and remove any student from participating in the IEA Program if the TDOE does not receive a complete expense report (including all receipts and supporting documentation) by the deadline. If the account is closed, any funds remaining in the account will be forfeited and returned to the state treasurer to be placed in the state's education funding account, called the Basic Education Program (BEP) account.

- The expense report should include all expenses paid for during the period. **If an expense is not reported on the expense report, it will be considered a misuse of funds.**
- If an account holder pre-pays for services (e.g., educational therapy), the account holder must report the amount pre-paid on the expense report for the quarter that the IEA funds were spent *and* include a receipt showing when the services were used in the expense report for that quarter.

### **Receipt Submission**

All submitted receipts/invoices must include **all** of the following information:

- Date of purchase
- Name of provider/vendor (e.g., store name, name of the tutor/therapist who provided services to the student, etc.)
- Description of item or service purchased (e.g., type of therapy provided, itemized list of fees for private school)
- Amount of purchase

All invoices must have a zero balance or documentation showing that the invoice was paid.

If an account holder fails to submit a valid receipt, the expense will be considered a misuse of funds and the funds must be repaid to the state. Bank account statements do not qualify as receipts.

The TDOE encourages account holders to save digital copies of receipts as they are received.

### **Expense Report Schedule (Deadlines)**

| <b>Quarter</b> | <b>Expense Period</b> | <b>Expense Report Due Date (by 3 p.m. CT)</b> |
|----------------|-----------------------|---|
| 1              | Aug. 1–Sept. 27*      | Oct. 4  |
| 2              | Sept. 28–Jan. 3       | Jan. 10                                       |
| 3              | Jan. 4–March 3        | March 10                                      |
| 4              | March 4–May 1**       | May 8   |

\*Account holders who renewed the IEA from the 2018-19 school year must report all expenses after the 2018-19 Quarter 4 Expense Report Form deadline (May 1, 2019 by 3 p.m. CT) on the 2019-20 Quarter 1 Expense Report Form.

\*\*Any funds spent after May 1 should be reported on the first quarterly expense report of the next IEA contract year, or if the IEA account holder does not renew the IEA account for the next year, the account holder must submit a final expense report by July 31.

### **Tuition, Fees, and/or Textbooks Required at a Participating Private School**

If an account holder used IEA funds to make a payment to a participating private school for tuition, fees, and/or required textbooks, **all of the following** must be included on the expense report:

- Name of the IEA participating school (do not use “tuition” or “private school”) that matches the name on the list of IEA participating schools posted on the IEA webpage
- Itemized description/list of tuition and fees (e.g., class names, fee type)
- Date of service (e.g., for tuition, the dates the tuition was for)
- Date of purchase
- Amount paid for the quarter with your IEA debit card

All invoices must have a zero balance or documentation showing that the invoice was paid.

Please do not indicate the total amount of the school tuition or include personal funds used. **Include only the amount charged on the IEA debit card.** If fees were charged by the private school, account holders must submit an itemized receipt that includes the cost of the fee and a description of the fee (e.g., registration fees, test administration fees, etc.).

If an account holder spends IEA funding on textbooks required by the private school, the account holder must list the textbooks required by the private school on the expense report in the appropriate category and submit the *Participating Schools Required Textbooks Affidavit Form* **before the expense report is submitted.**

Along with the expense report, account holders must submit a **complete paid invoice** from the school. If the expense is for tuition, the receipt must state ‘tuition’. All fees must be itemized on the receipt (i.e., listed individually).

For example:

|                                      |                    |
|--------------------------------------|--------------------|
| <b>Participating School Name #1:</b> | ABC Private School |
| <b>Tuition Amount:</b>               | \$3,290.15         |
| <b>Date of Purchase:</b>             | mm/dd/yyyy         |

| <b>Private School Fees</b>        |                              |
|-----------------------------------|------------------------------|
| <b>Participating School Name:</b> | ABC Private School           |
| <b>Date of Purchase:</b>          | mm/dd/yyyy                   |
| <b>Fee Description:</b>           | Lab Fee (ABC Private School) |
| <b>Amount</b>                     | \$150.00                     |

| <b>Textbooks REQUIRED by the Private School</b>    |                         |
|--|-------------------------|
| <b>Participating School Name:</b>                  | ABC Private School      |
| <b>Date of Purchase:</b>                           | mm/dd/yyyy              |
| <b>Textbook Name:</b>                              | Volunteer State Reading |
| <b>Date Textbook Affidavit Form was Submitted:</b> | mm/dd/yyyy              |
| <b>Amount</b>                                      | \$100                   |

## **Tuition/Fees for Online Learning Program/Courses**

If an account holder used IEA funds to make a payment to pay for tuition/fees for an online learning program/course, **all of the following** must be included on the expense report:

- Name of the private school/organization/business providing the program/course
- Online program/course name
- Date of purchase
- Amount paid for the quarter with your IEA debit card
- Date *Online Learning Program/Course Pre-Approval Form* was approved by the TDOE (if applicable)

Along with the expense report, account holders must submit a **complete paid invoice** from the private school/organization/business providing the program/course.

**Reminder:** This section only applies to tuition/fees for individual online courses and/or part-time enrollment in online programs. To report using IEA funds to pay for full-time enrollment in an online learning program, the organization/school providing the program must be a participating private school in the IEA Program, and the expense must be reported in the 'Tuition, Fees, and/or Textbooks Required at a Participating Private School' expense report section. Curriculum materials purchased for use in an online learning program or course would follow the expense report submission guidelines for curriculum, and must be reported in the 'Curriculum' section of the expense report.

*For example:*

| <b>Online Private Tuition, Required Textbooks, and Fees</b>                         |                                   |
|---|-----------------------------------|
| <b>Name of the Private School/Program/Organization Providing the Program/Course</b> | ABC Online School                 |
| <b>Online Program/Course Name</b>   | Volunteer Algebra 1 Online Course |
| <b>Date of Purchase:</b>  | mm/dd/yyyy                        |
| <b>Amount:</b>  | \$100                             |
| <b>Date Online Learning</b>   | mm/dd/yyyy                        |

|  |  |
|--|--|
| <b>Program/Course Pre-Approval Form was approved by the TDOE (if applicable)</b> |  |
|--|--|

### **Public School Services**

If an account holder contracts with a public school district to provide services (including individual classes and extracurricular programs), each service will need to be listed on the IEA expense report.

If the account holder used IEA funds to pay for public school services, **all of the following** must be included on the expense report:

- Name of the public school
- Name of public school district
- Description of the service/fee
- Date of purchase
- Amount paid for the quarter with your IEA debit card

Along with the expense report, account holders must submit a **receipt** and a **copy of the contract for services** with the public school district.

*For example:*

|  |  |
|--|--|
| <b>School Name #1:</b>                 | ABC Public School  |
| <b>School District #1:</b>             | ABC School District                                      |
| <b>Description of the Service/Fee:</b> | Tuition for Algebra 1 Course in the fall [year] semester |
| <b>Date of Purchase:</b>               | mm/dd/yyyy   |
| <b>Amount:</b>                         | \$1,500.00   |

### **Tuition, Fees, and/or Required Textbooks at Postsecondary Institutions**

If an account holder used IEA funds to make a payment to an eligible postsecondary institution for tuition, fees, and/or required textbooks, **all of the following** must be included on the expense report:



- Name and address of the postsecondary institution (do not use “tuition” or “college”)
- For private postsecondary institutions, list the accrediting organization
- Itemized description/list of tuition and fees (e.g., class names, fee type)
- Date of purchase
- Amount paid for the quarter with your IEA debit card
- All invoices must have a zero balance or documentation showing that the invoice was paid.

Please do not indicate the total amount of the institution or include personal funds used. **Include only the amount charged on the IEA debit card.** If fees were charged by the postsecondary institution, account holders must submit an itemized receipt that includes the cost of the fee and a description of the fee (e.g., registration fees, test administration fees, etc.).

If an account holder spends IEA funding on textbooks required by the postsecondary institution, the account holder must list the textbooks required by the institution on the expense report in the appropriate category and submit the *Postsecondary Textbook Approval Affidavit Form* before the expense report is submitted.

Along with the expense report, account holders must submit a **complete paid invoice** from the postsecondary institution. If the expense is for tuition, the receipt must state ‘tuition.’ All fees must be itemized on the receipt (i.e., listed individually).

The TDOE may request that account holders provide documentation to show that the student is in grades K-12, including, but not limited to:

1. A letter from the postsecondary institution that the student is dual enrolled at that states that the student is dual enrolled and the grade level of the student.
2. A letter from the home school coordinator in the school district the student resides in that states the student is in grades K-12; the letter must provide the grade level of the student.
3. A letter from the private school that the student attends that states the student is in grades K-12; the letter must provide the grade level of the student.

For example:

|   |   |
|---|---|
| <b>Postsecondary School Tuition and Fees (Please write the NAME of the school.)</b> |   |
| <b>Postsecondary Institution:</b>   | ABC College   |
| <b>Postsecondary Institution Address:</b>   | 1234 Ready Lane, Nashville, TN 37243                  |
| <b>For private postsecondary institutions, list the accrediting organization:</b>   | Middle States Association of Colleges and Schools     |
| <b>Itemized Description/List of Tuition and Fees (e.g., class names, fee type):</b> | Tuition for College Algebra 1 in fall [year] semester |
| <b>Date of Purchase:</b>  | mm/dd/yyyy  |
| <b>Total Amount:</b>  | \$3,290.15  |

|  |                                 |
|--|---------------------------------|
| <b>Textbooks REQUIRED by the Postsecondary Institution</b> |                                 |
| <b>Postsecondary Institution Name:</b>                     | ABC College                     |
| <b>Textbook Name:</b>                                      | English Composition I textbooks |
| <b>Date of Purchase:</b>                                   | mm/dd/yyyy                      |
| <b>Date Textbook Affidavit Form was Submitted:</b>         | mm/dd/yyyy                      |
| <b>Amount</b>  | \$409.85                        |

## **Educational Therapy Services**

If an account holder used IEA funds to pay for educational therapy services, **all of the following** must be included on the expense report:

- Name of the therapist
- Business name (if applicable)
- Date that the *Educational Therapies and Services Pre-Approval & Agreement Form* was approved by the TDOE
- Date of service(s)
- Date of purchase (i.e., date the services were paid for)
- Type of therapy (e.g., speech therapy, physical therapy)
- Total amount of IEA funds used to pay for the therapy services

**Reminder: Account holders must submit the *Therapy Service Agreement Form* to the TDOE and receive approval before therapy services are provided and before IEA funds are used to pay for the services.** The name of the provider (e.g., therapist) on the receipt who is providing the services must be the same as the name on the pre-approval form that is approved by the TDOE. The TDOE does not pre-approve therapy organizations, only individual therapists, so the name of the therapist listed on the pre-approval form has to be the same name as the name of the therapist providing the services that are listed on the receipt and expense report.

Along with the expense report, account holders must submit a **complete paid invoice** from the therapist. If an account holder pre-pays for services (e.g., educational therapy), the account holder must report the amount pre-paid on the expense report for the quarter that the IEA funds were spent and include a receipt showing when the services were used in the expense report for that quarter. **The dates of service must be listed on the receipt.** For more information, see chapter 6.

*For example:*

|   |                         |
|---|-------------------------|
| <b>Therapist Name #1:</b>   | Dr. John Smith          |
| <b>Name of Business:</b><br><i>if applicable</i>  | Volunteer Therapy, Inc. |
| <b>Date that the Educational Therapies and Services Pre-Approval &amp; Agreement Form was approved:</b> | mm/dd/yyyy              |

|                                  |                 |
|----------------------------------|-----------------|
| <b>Type of Therapy:</b>          | Hearing Therapy |
| <b>Total Amount:</b>             | \$1,500.00      |
| <b>Date (s) of Service (s):</b>  | mm/dd/yyyy      |
| <b>Date (s) of Purchase (s):</b> | mm/dd/yyyy      |

## **Tutoring Services**

If an account holder used IEA funds to pay for tutoring services, **all of the following** must be included on the expense report:

- Name of the tutor
- Name of the tutoring facility (if applicable)
- Date *Tutoring Services Agreement Form* was approved by the TDOE
- Date(s) of services
- Date of purchase (i.e., date the services were paid for)
- Total amount of IEA funds used to pay for the tutoring services

**Account holders must submit the *Tutoring Services Agreement Form* to the TDOE and receive approval *before* IEA funds can be used to pay the tutor.** The name of the provider (e.g., tutor or tutoring facility) on the receipt who is providing the services must be the same as the name on the pre-approval form that is approved by the TDOE.

Along with the expense report, account holders must submit a **complete paid invoice** from the tutor/tutoring organization. If an account holder pre-pays for services (e.g., tutoring services), the account holder must report the amount pre-paid on the expense report for the quarter that the IEA funds were spent and include a receipt showing when the services were used in the expense report for that quarter. **The dates of service must be listed on the receipt.** For more information, see chapter 6.

*For example:*

|  |                     |
|--|---------------------|
| <b>Tutor Name #1:</b>  | Susie Jones         |
| <b>Facility Name</b>   | XYZ Tutoring Center |
| <b>Date Tutoring Services Agreement Form was approved by the TDOE:</b> | mm/dd/yyyy          |

|                                  |            |
|----------------------------------|------------|
| <b>Tutoring Subject (s):</b>     | Algebra    |
| <b>Total Amount:</b>             | \$257.34   |
| <b>Date (s) of Service (s):</b>  | mm/dd/yyyy |
| <b>Date (s) of Purchase (s):</b> | mm/dd/yyyy |

## **Curriculum**

If an account holder used IEA funds to purchase curriculum, **all of the following** must be included on the expense report:

- Name of curriculum
- Link to webpage that describes the curriculum
- Subject area
- Date of purchase
- Total amount spent on curriculum
- Date *Curriculum Pre-Approval Form* was approved by the TDOE (if applicable)

If the account holder purchased supplemental materials, the following information would also need to be reported on the *Expense Report Form*:

- Itemized list of the name(s) of supplemental materials required by the curriculum (if applicable)
- List of link(s) to webpage(s) that describes the supplemental materials (if applicable)
- Link to webpage that shows the curriculum requires the supplemental materials (if applicable)
- List of date(s) of purchase of each supplemental material, if applicable
- Total amount spent on supplemental materials

Along with the expense report, account holders must submit an itemized **receipt for all purchases**.

If the expense is an online learning program or course, the expense would need to meet the requirements of the online learning program/course explained in chapter 5 of the *IEA Parent Handbook*, and listed in that section of the expense report.

For example:

|   |  |
|---|--|
| <b>Curriculum</b>   |  |
| <b>Name of Curriculum :</b>   | Volunteer State Algebra  |
| <b>Link to Webpage that Describes the Curriculum:</b>   | <a href="http://algebraiscool.com/VolunteerStateAlgebra">http://algebraiscool.com/VolunteerStateAlgebra</a>                    |
| <b>Subject Area:</b>  | Algebra  |
| <b>Date of Purchase:</b>  | mm/dd/yyyy   |
| <b>Total Amount Spent on Curriculum:</b>  | \$450.98   |
| <b>Date Curriculum Pre-Approval Form was Approved by the TDOE (if applicable):</b>                        | mm/dd/yyyy   |
| <b>Itemized List of the Name(s) of Supplemental Materials Required by the Curriculum (if applicable):</b> | 1. Volunteer State Algebra Workbook  |
| <b>List of Link(s) to Webpage(s) that Describes the Supplemental Materials (if applicable):</b>           | 1. <a href="http://algebraiscool.com/VolunteerStateAlgebraWorkbook">http://algebraiscool.com/VolunteerStateAlgebraWorkbook</a> |

|  |  |
|--|--|
| <p><b>Link to Webpage that Shows the Curriculum Requires the Supplemental Materials (if applicable)</b></p> <p>*The account holder can also attach copies of the curriculum text that shows the materials are required; the copies must include the front cover of the curriculum.</p> | <p><a href="http://algebraiscool.com/VolunteerStateAlgebra">http://algebraiscool.com/VolunteerStateAlgebra</a></p> |
| <p><b>List of Date(s) of Purchase of Each Supplemental Material (if applicable):</b></p>   | <p>1. mm/dd/yyyy</p>   |
| <p><b>Total Amount Spent on Supplemental Materials (if applicable):</b></p>  | <p>\$20.00</p>   |

## Computer Hardware and Technological Devices

If an account holder used IEA funds to purchase a computer hardware/technological device, **all of the following** must be included on the expense report:

- Name of the computer hardware/technological device
- Date the TDOE approved the *Computer Hardware/Technological Device Pre-approval Form* or date the TDOE sent the notification that the *Computer Hardware/Technological Devices Physician Pre-approval Form* completed by a licensed treating physician has been received by the TDOE
- Date of purchase
- Total amount of IEA funds used to pay for the computer hardware/technological device

Along with the expense report, account holders must submit a **receipt**.

**Reminder:** Before purchasing computer hardware/technological devices using IEA funds, account holders must either receive pre-approval from the TDOE or submit the *Computer Hardware and Technological Devices Physician Pre-Approval Form* completed by a licensed treating physician and receive notification that the completed form has been received by the TDOE (see chapter 5 for more information).

For example:

| <b>Computer Hardware/Technological Devices</b>   |                |
|--|----------------|
| <b>Name of Computer Hardware/ Technological Device:</b>  | ABC 17" Laptop |
| <b>Date the TDOE Approved the Computer Hardware/Technological Device Pre-approval Form or Date the TDOE Sent the Notification that the Technological Devices Physician Pre-approval Form Completed by a Licensed Treating Physician has Been Received by the TDOE:</b> | mm/dd/yyyy     |
| <b>Date of Purchase:</b>   | mm/dd/yyyy     |
| <b>Amount:</b>   | \$429.99       |

## **Transportation**

If an account holder used IEA funds to pay for transportation expenses, **all of the following** must be included on the expense report:

- Name of transportation provider (Do not use vague terms such as “bus” or “taxi service.”)
- Destination name (e.g., name of provider, name of school)
- Date of transportation
- Total amount of IEA funds used to pay for the transportation

Please do not include personal funds used. **Include only the amount charged on the IEA debit card.**

Receipts of all fees paid to transportation providers must be submitted with the expense report. The receipts must show the address of the school/educational provider that the student is being transported from/to, and the total amount of IEA funds used to pay for the transportation. If using IEA funding to pay for bus transportation, it is recommended



that account holders purchase a bus pass (as opposed to paying the bus fare on the bus) to generate a receipt of the funds expended.

*For example:*

| <b>Transportation Fees</b>              |                    |
|---|--------------------|
| <b>Name of Transportation Provider:</b> | Nashville MTA      |
| <b>Date of Purchase:</b>                | mm/dd/yyyy         |
| <b>Destination:</b>                     | ABC Private School |
| <b>Amount:</b>                          | \$58.50            |

### **Test Fees**

If an account holder used IEA funds to pay for test fees, **all of the following** must be included on the expense report:

- Name of test
- Date of purchase
- Name of the company the assessment was purchased from and/or who administered the assessment, including online
- Total amount of IEA funds used to pay for the test fees

Testing fees for TCAP assessments, norm-referenced tests, and college placement tests must be itemized on the IEA Expense Report.

Along with the expense report, account holders must submit a **receipt**.

*For example:*

| <b>Testing Fees</b>  |     |
|----------------------|-----|
| <b>Name of Test:</b> | ACT |

|  |                         |
|--|-------------------------|
| <b>Name of the Company the Assessment was Purchased from and/or Who Administered the Assessment, Including Online:</b> | Volunteer Testing, Inc. |
| <b>Date of Purchase:</b>   | mm/dd/yyyy              |
| <b>Amount</b>  | \$100.00                |

### **Achieving a Better Life Experience (ABLE) Account Contributions**

If an account holder used IEA funds to make a contribution to an ABLE TN savings account, **all of the following** must be included on the expense report:

- The ABLE account number
- Date the IEA ABLE Contribution Form was Approved by the TDOE
- ABLE IEA identification number
- Date(s) of contribution(s)
- Total amount of IEA funds contributed to the account

**This information must match what was submitted on the contribution request form.**

With the expense report, the account holder must submit the confirmation of deposit from the Tennessee Department of Treasury. ABLE contributions should only be reported after they have been deposited into the ABLE account. Account holders have ten business days after receiving the IEA check to deposit the funds into the ABLE account. If the account holder has not received an outstanding check within 10 business days of an expense report deadline, the funds must be reported on the following expense report (unless the funds were reported on the previous expense report). Any ABLE funds that are received and are not deposited into the account will be considered misspent.

*Please note the following:*

- In order for ABLE TN Contributions to be an approved use of funds, IEA account holders must follow the ABLE TN's guidance regarding depositing IEA funds into an ABLE TN account. For more information, see <http://abletn.gov/IEA.html>.

- The following information must be listed on the receipt/documentation confirming the ABLÉ Deposit: account number (should match the IEA ABLÉ ID), name of student, amount of contribution, date of contribution.

For example:

|   |                        |
|---|------------------------|
| <b>ABLE Account Contribution</b>  |                        |
| <b>ABLE Account Number:</b>   | 12345                  |
| <b>Date the <i>IEA ABLÉ Contribution Form</i> was Approved by the TDOE:</b> | mm/dd/yyyy             |
| <b>Date(s) of Contribution(s):</b>  | mm/dd/yyyy, mm/dd/yyyy |
| <b>ABLE IEA Identification Number:</b>                                      | 12345                  |
| <b>Amount(s) of Contributions(s):</b>                                       | \$1,000.00, \$1,000    |

### **Coverdell Education Savings Account Contributions**

If an account holder used IEA funds to make a contribution to a Coverdell Education Savings account, **all of the following** must be included on the expense report:

- Name of financial institution
- Date the *IEA Coverdell Contribution Form* was Approved by the TDOE
- Last Five Digits of Coverdell Account Number
- Date(s) of contribution(s)
- Total amount of IEA funds contributed to the account

**This information must match what was submitted on the contribution request form.**

With the expense report, the account holder must upload either a receipt of the contribution or an account statement showing the contribution was made. Coverdell

contributions should only be reported after they have been deposited into the account. Account holders have ten business days after receiving the IEA check to deposit the funds into the Coverdell account. If the account holder has not received an outstanding check within 10 business days of an expense report deadline, the funds must be reported on the following expense report (unless the funds were reported on the previous expense report). Any funds that are received and are not deposited into the account will be considered misspent.

*For example:*

| <b>530 Coverdell – Educational Savings Plan Contribution</b>              |                        |
|---|------------------------|
| <b>Financial Institution Name:</b>  | ABC Bank               |
| <b>Date the IEA Coverdell Contribution Form was Approved by the TDOE:</b> | mm/dd/yyyy             |
| <b>Last Five Digits of Coverdell Account Number:</b>                      | 12345                  |
| <b>Date(s) of Contribution(s):</b>  | mm/dd/yyyy, mm/dd/yyyy |
| <b>Amount(s) of Contribution(s):</b>                                      | \$1,000.00, \$1,000.00 |

### **Debit Card Fees for the IEA Account**

There are currently no debit card fees for the IEA Program. If a provider charged a fee for using the debit card (e.g., debit card processing fee), please include the fee with the cost of the approved expense. For example: if a participating school charged a \$100 debit card processing fee on a \$1,000 tuition charge, the account holder would report \$1,100.00 under “Tuition and Fees at a Participating School”.

| <b>Debit Card Fees for the IEA Account</b> |                           |
|--|---------------------------|
| <b>Description of Fee:</b>                 | Debit card processing fee |
| <b>Amount:</b>                             | \$5.00                    |
| <b>Date of Purchase:</b>                   | mm/dd/yyyy                |

### **Disallowed Expenses**

If an account holder intentionally or unintentionally misuses IEA funds on unapproved expenses, those expenses must be reported in the "Disallowed Expenses" section of the expense report and **repaid** following the process outlined in chapter 4.

If an account holder misuses funds, **all of the following** must be included on the expense report:

- Description of expense
- Date of purchase
- Date the account holder reported misuse of funds to the TDOE (notifications must be emailed to [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov))
- Total amount of IEA funds misused

| <b>Disallowed expenses</b>   |                                 |
|--|---------------------------------|
| <b>Expense Description:</b>  | ABC Theme Park admission ticket |
| <b>Date of Purchase:</b>   | mm/dd/yyyy                      |
| <b>Amount:</b>   | \$1,689.00                      |
| <b>Date of Notification to TDOE via Email to IEA.Questions@tn.gov:</b> | mm/dd/yyyy                      |

## Chapter 8: Exiting the IEA Program

A student may exit the IEA Program in one of four ways:

1. Voluntary withdrawal: The account holder chooses to withdraw the student from the IEA Program.
2. Non-renewal: The account holder chooses not to submit an IEA renewal application or renew the student's *IEA Account Holder Contract* for the next school year.
3. Completing the IEA Program: The student exits the IEA Program because he/she graduates from high school (including passing the GED or HiSET) or attains 22 years of age by August 15, whichever occurs first.
4. Removal by the TDOE: The student is removed from the IEA Program by the TDOE.

If the student exits the IEA Program, the account holder must notify the IEA liaison of the school district in which the student resides that the student has exited the IEA Program.

### Voluntary Withdrawal

An account holder may withdraw a student from the IEA Program any time during the school year. In order to withdraw a student from the IEA Program and close the IEA, the account holder must submit the *IEA Withdrawal Form* to the TDOE and submit a final expense report along with all supporting receipts and documentation within **10 business days** of the withdrawal date.

Upon receiving the withdrawal form, the TDOE will send the account holder a written notice that the *IEA Account Holder Contract* has been cancelled and that the student's IEA has been closed. Any remaining funds in the IEA debit card account at the time of the student's exit (e.g., withdrawal) from the IEA Program will be withdrawn from the account and returned to the state treasurer to be placed in the state's education funding account, called the Basic Education Program (BEP) account. **Any use of IEA funds after the date of withdrawal from the IEA Program is a misuse of funds.**

Before the IEA is closed, the TDOE will conduct a complete review of the account and the final expense report and supporting documentation. If the TDOE determines that IEA funds were misspent and that the account holder must repay IEA funds, the TDOE will notify the account holder that they will need to repay the funds.

Account holders should consider the following before withdrawing a student from the IEA Program:

- There is only one application window each school year for the IEA Program. If a student withdraws from the IEA Program, they will not be able to enroll in the IEA Program until the next school year following all the instructions for applying and enrolling in the IEA Program. Students who have withdrawn from the IEA Program will have to meet all the IEA eligibility requirements in order to be eligible to re-enroll in the program.
- Parents must ensure their student is meeting the compulsory school attendance requirements set by law. Tennessee law requires children ages 6–17 (inclusive) to attend school. 18 year olds are not required to attend school. Certain children ages 6–17 may be temporarily excused from attendance if they meet the exceptions outlined in T.C.A. § 49-6-3005; however, the local board of education "shall be the sole judge in all such cases." The exiting account holder may enroll their child in public school after withdrawing from the IEA Program, keep the student enrolled in the nonpublic school the child is currently attending, or enroll their child in another nonpublic school.
- If a student withdraws from the IEA Program and returns to a public school, the credits earned at the participating nonpublic school may not be accepted as credit by the public school. **Participation in the IEA Program does not guarantee that credits earned at participating schools and/or homeschools will transfer to a public school.** The transfer of credit shall be in compliance with state board rule 0520-01-03-.03. Testing may be required in order to receive credit for courses. Parents should contact their local public school district to determine whether the credits would transfer.

### ***Enrollment in a Public School After Withdrawal from the IEA Program***

After a student leaves the IEA Program, the student may return to public school. Upon a student's return to the school district:

- participating schools must send all educational records of the participating student to the school district, **and**
- the school district that the student resides in must enroll the student and provide instruction in the **general education** curriculum.

If a student leaves the IEA Program and returns to public school, the student will be placed in **general education** and the student will not have an active IEP because the IEP became inactive when the student enrolled in the IEA Program and the parent waived the student's IDEA rights. Upon enrolling their child in the public school, the parent will have to submit a request, in writing, to the public school district for an evaluation for eligibility

pursuant to the IDEA. The Tennessee public school district must treat the request as a request **for an initial evaluation** under 34 C.F.R. § 300.301. After receiving the request, the public school district must, within **sixty calendar days**, conduct an evaluation to determine eligibility. If the student is determined eligible, pursuant to 34 C.F.R. § 300.323(c)(1), the public school district must conduct a meeting to develop an Individualized Education Program (IEP) within **thirty calendar days** and make specialized instruction and related services available as soon as possible following development of the IEP.

### **Non-Renewal**

Account holders may choose not to renew their annual *IEA Account Holder Contract*. If an account holder has not submitted a renewal application and/or a complete contract, including all supporting documentation by the deadlines posted on the IEA webpage, the IEA account will be closed by the end of the IEA contract term (July 31). Any remaining funds in the IEA debit card account on Aug. 1 will be withdrawn from the account and returned to the state treasurer to be placed in the state's education funding account, called the Basic Education Program (BEP) account. **Any use of IEA funds after July 31 is a misuse of funds.**

### **Account holders who do not renew the IEA must submit a final expense report by July 31, and report any IEA funds spent after the Quarter 4 expense report deadline.**

Before the IEA is closed, the TDOE will conduct a complete review of the account and the final expense report and supporting documentation. If the TDOE determines that IEA funds were misspent and that the account holder must repay IEA funds, the TDOE will notify the account holder that they will need to repay the funds. Non-renewal of an *IEA Account Holder Contract* is not considered removal, and the student will be able to reapply in the future.

### **Completing the IEA Program**

A student will no longer be eligible to participate in the IEA Program and continue to receive IEA funding once the student either:

- graduates from high school (including passing the GED or HiSET) **or**
- turns 22 years of age by August 15 of the **next** school year.

However, a student may continue in the IEA Program as a postsecondary student following the instructions in chapter 9. To learn more about continuing in the IEA Program as a postsecondary student, see chapter 9.



## **Removal from the IEA Program by the TDOE**

Pursuant to rules of the SBE Chapter 0520-01-11, the TDOE may remove any student from participating in the IEA Program if the account holder fails to comply with the terms of the *IEA Account Holder Contract* or applicable laws, rules or procedures, or misuses IEA funds. To remove a student from the IEA Program, the TDOE will:

- b) Notify the account holder that the student is being removed from the IEA Program, the will be provided electronically and via first-class USPS mail; and
- c) freeze the funds in the IEA account and not make any further disbursements.

If a student is removed from the IEA Program, account holders **must submit a final expense report** documenting all expenses since the last expense report was submitted along with all supporting receipts and documentation within **ten business days** by the deadline stated in the removal notice.

The account holder may appeal the removal of the student from the IEA Program within ten business days of receipt of the notice of removal. Such notice of removal will be deemed received three business days after the date of postmark.

## ***Appeal Process***

An account holder may appeal the TDOE's decision pursuant to the appeals procedures in the rules of the SBE 0520-01-11-.10. An account holder may appeal removal of the student from the IEA Program following the two-step appeal process:

**Step 1:** The appeal shall be submitted to the commissioner of education within 10 business days of receipt of the notice of application denial, suspension, termination, and/or removal. Notice of application denial, suspension, termination, and/or removal shall be provided electronically and via first-class USPS mail and be deemed received three business days after the date of postmark. The appeal shall be reviewed by the commissioner of education, or the commissioner's designee, and a decision shall be issued within 45 calendar days. To file a step one appeal, complete the step 1 appeal form posted on the IEA webpage (<https://www.tn.gov/education/iea/iea-parents-students/iea-applicant-appeals.html>), and email the completed form to [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov). Appeal forms submitted after the deadline, incomplete appeal forms, or appeal forms with vague language that does not clearly articulate the issue on appeal will not be reviewed.

**Step 2:** The account holder shall be notified of the commissioner’s decision in the step one appeal electronically and via first-class USPS. Such notice shall be deemed received three business days after the date of postmark. An appeal of the commissioner’s decision in step one shall be filed with the commissioner by the account holder within thirty calendar days and shall conform to the Uniform Administrative Procedures Act (UAPA) (T.C.A. Title 4, Chapter 5). To file a UAPA appeal, please complete the UAPA appeal form posted on the IEA webpage (<https://www.tn.gov/education/iea/iea-parents-students/iea-applicant-appeals.html>), and email the completed form to [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov). After the UAPA form has been submitted to the department, you will be notified by an administrative law judge who will set the date and time of your hearing.

### ***Reasons for IEA Account Termination***

Students may be removed from participating in the IEA Program for reasons including, but not limited to:

- failure to comply with the terms of the *IEA Account Holder Contract* or applicable laws, rules or procedures;
- misuse of IEA funds;
- failure to report uses of IEA funds following the requirements in chapter 7 above;
- full-time enrollment in a public school, including public charter schools and public virtual education programs;
- failure to submit an expense report, and all required supporting documentation (e.g., receipts) by the deadline set by the TDOE;
- failure to provide students instruction in the areas of English language arts, mathematics, social studies, and science;
- failure to submit verification to the TDOE that a student in grades 3–8 has taken either a nationally norm-referenced test(s) identified by the TDOE or the TCAP test(s), or any future replacements of the TCAP test(s);
- providing false information to the TDOE (application, contract, bank form, etc.);
- fraudulent activity;
- failure to notify the TDOE of any updates to the information submitted in the application, renewal, and/or contract [including, but not limited to, the email address, residential address, school type (i.e., independent home school, private school), school district the student resides in, and/or phone number of the account holder/student] within 15 calendar days of the change becoming effective;

- not spending IEA funds equal to 50 percent of the yearly amount at the end of quarter four; and/or
- failure to submit required documents by the set deadline.

## Chapter 9: Postsecondary Education

Account holders may save up to 50 percent of the annual IEA award every contract year in the IEA debit card account until the student graduates from high school (including passing the GED or HiSET) or exits the IEA Program (see chapter 8). Upon graduating from high school, if the account holder has leftover funds in the IEA debit card account and if the student wants to enroll in a postsecondary institution, they may use the remaining funds in the IEA account for tuition, fees, and required textbooks at eligible postsecondary institutions (see the list of approved expenses in chapter 5). **Students in postsecondary who are in the IEA Program do not receive any additional payments to their IEA.**

### Student Eligibility and Enrollment

A student may choose to continue in the IEA Program as a postsecondary student if:

- the student plans on attending an **eligible** postsecondary institution;\* **and**
- the student has funds remaining in his or her IEA at the time of graduation from high school.

\* To learn which institutions are eligible to receive IEA funds, see chapter 5.

In order for the student who has graduated from high school to continue in the IEA Program and use funds remaining in the IEA for postsecondary education expenses for the next school year, the account holder must submit the *IEA Student Renewal Application* indicating that the student will be in postsecondary and submit the *IEA Account Holder Contract*, including all supporting documentation (e.g., the *Account Holder Assurances Form* and *FERPA Waiver*). **Completed renewal applications and contracts must be received by the TDOE by the deadlines posted on the IEA webpage.** If the renewal application and/or the completed contract is not received by the deadline, the student will not be enrolled in the IEA Program for the following school year.

### Account Holder Responsibilities

If a student continues in the IEA Program as a postsecondary student, the account holder must comply with all of the responsibilities described in this handbook and follow all laws, rules, and procedures regarding the use of IEA funds. The account holder is still required to submit expense reports every quarter for IEA expenses as they have done in the years prior following the same procedures in chapters 5, 6, and 7 for using IEA funds for approved expenses.

**Please note:** The TDOE may suspend or close an IEA account if the account holder fails to submit a complete expense report (including all receipts and supporting documentation) or proof of enrollment in an eligible postsecondary institution by the deadline set by the TDOE. If the account is closed, any funds remaining in the account will be forfeit and returned to the state treasurer to be placed in the state’s education funding account, called the Basic Education Program (BEP) account.

### Exiting the IEA Program in Postsecondary

The student’s IEA account will be closed and any remaining funds returned to the state treasurer when one of the following occurs, whichever comes first:

1. if the student graduates from a postsecondary institution;
2. after a period of four consecutive years after a student enrolls in a postsecondary institution; **or**
3. the IEA reaches a balance of \$0.00.