



Department of
Education

Individualized Education
Account (IEA) Program

Tennessee Individualized Education Account (IEA) Program Parent Handbook

Aug. 1, 2017–July 31, 2018



If you need accommodations to access IEA materials, si habla español, or please contact the IEA team at IEA.Questions@tn.gov.

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Chapter 1 Key Points

- 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, 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.
- Parents can learn more about the IEA Program by:
 - visiting the IEA webpage (<http://www.tn.gov/education/section/iea>),
 - attending an in-person information session, or
 - subscribing to the monthly IEA e-newsletter, the *IEA Update*.

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.

In the remainder of this document, the term “**parent**” will be defined as: the parent, legal guardian, person who has custody of the child pursuant to an order of a court of competent jurisdiction, or person with caregiving authority pursuant to a power of attorney for care of a minor child pursuant to T.C.A. § Title 34, Chapter 6, Part 3.

Purpose of this Handbook

The *IEA Parent Handbook* is designed to provide information about the IEA Program. This is the second year of program implementation, and 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, are posted on the TDOE’s IEA webpage at <http://www.tn.gov/education/section/iea>.

A new *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.

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 the first 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 Tennessee Department of Education (TDOE) has developed implementation procedures for the program. Links to the IEA Program law, rules, and procedures are posted on the TDOE website: <http://www.tn.gov/education/topic/tdoe2iea-iea-laws-rules-and-procedures>

Staying Informed About the IEA Program

Information about the IEA Program, including parent resources and logistics for parent informational meetings, is available on the TDOE's IEA webpage:

<http://www.tn.gov/education/section/iea>.

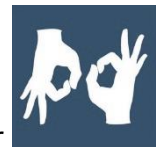
The TDOE will continuously provide updated information on the website, so please check the website regularly for news and information about the IEA Program.

Parents can also sign up to receive email updates and the monthly IEA newsletter, the *IEA Update*, by clicking on the link posted on the TDOE's IEA webpage.

The IEA team will be hosting parent information meetings about the IEA Program for parents interested in submitting applications for the IEA Program, as well as specific training sessions for IEA account holders (parents of students enrolled in the IEA Program). Information about the dates, times, locations, agendas, and how to register for the information sessions and trainings will be posted on the TDOE's IEA webpage and announced through the *IEA Update*.

IEA Program Contact Information

If you have any questions or need additional information about the Individualized Education Account (IEA) Program, please contact the IEA team at: (615) 253-3781 or IEA.Questions@tn.gov.



If you need accommodations to access IEA materials, si habla español, or please contact the IEA team at IEA.Questions@tn.gov.

TDOE's Responsibilities

The TDOE is committed to providing parents and students timely, accurate information about the IEA Program. The IEA team is available to provide assistance to parents and answer any questions parents have about the program.

The SBE approves rules for the program, and the TDOE is responsible for administering the program and setting procedures for the program, including developing the student application process, distributing IEA funds to parents, and creating the list of schools approved to receive IEA funds. Any changes made to the administrative procedures

developed by the TDOE will be communicated through email, the *IEA Update*, and/or the IEA webpage. Official updates will be gathered annually in this handbook and re-released.

While educational responsibility is transferred from the public school to the parent/student who has reached 18 years of age, each account holder has rights detailed in their contract. The TDOE will not get involved in disputes between parents and third parties unless the implications relate to the continuing eligibility of the student.

Chapter 2 Key Points

To find out if a student is eligible to enroll in the IEA Program, read Chapter 2 **in its entirety**.

- Students must meet **four** eligibility criteria to enroll in the IEA Program:
 1. Be a Tennessee resident
 2. Have an active IEP at the time of application to the IEA Program
 3. Have one of the qualifying disabilities listed as the primary or secondary disability in the student's IEP at the time of application to the IEA Program
 4. Meet the school enrollment requirement as explained in this chapter
- There is no cap on the number of students who can enroll in the IEA Program; if the student meets the eligibility criteria, the student may enroll in the program.
- A student may continue in the IEA Program until he or she:
 1. returns to a public school,
 2. graduates from high school (including passing the GED or HiSET),
or
 3. reaches 22 years of age by Aug. 15 of the **next** school year.

Chapter 2: Student Eligibility

In order for a student to receive an IEA, parents must submit an application to the TDOE to determine whether the student meets all the eligibility requirements. There is not a cap on the number of students who may receive an IEA, so any student who is eligible to receive an IEA will receive an IEA regardless of how many other students are enrolled in the IEA Program. Students are eligible to receive an IEA if they meet **all of the following** four criteria:

- 1) is a Tennessee resident; **and**
- 2) has an active individualized education program (IEP)¹ in effect at the time of request for participation in the program; (If you have questions about your child's IEP status, please contact the public school district in which your student is enrolled.); **and**
- 3) has one of the following disabilities in the active IEP as the primary or secondary disability at the time of request for participation in the program:
 - autism;
 - deaf-blindness;
 - developmental delay;²
 - hearing impairments;
 - intellectual disability;
 - multiple disabilities;³
 - orthopedic impairments;
 - traumatic brain injury;
 - visual impairments; **and**
- 4) meets at least **one of the following requirements**:
 - was previously enrolled in and attended a Tennessee public school for the one full school year immediately preceding the school year in which the student receives an IEA;
 - is entering kindergarten **for the first time**;^{*}
 - moved to Tennessee within six months prior to the date the student receives an IEA; or
 - received an IEA in the previous year.

¹ In accordance with 34 C.F.R § 300 et seq., § 49-10-102, and regulations of the state board of education.

² Beginning May 5, 2017.

³ Beginning May 5, 2017.

*If a student has an **active IEP prior to enrolling in kindergarten (i.e., in pre-K) and the IEP is active at the time of request for participation in the IEA Program**, the student will be eligible to receive an IEA without having to attend a Tennessee public school; however, the student may have to be enrolled in a public school (e.g., pre-K) to keep the IEP active through the date the IEA application is submitted. *Please note: for more information about IEPs, parents should contact their school district.*

If you have questions about whether or not your child is eligible for the IEA Program, please email IEA.Questions@tn.gov.

Term of the IEA

A student who enrolls in the IEA Program will remain eligible until the participating student:

- returns to a public school,
- graduates from high school (including passing the GED or HiSET), or
- reaches 22 years of age by Aug. 15 for the next school year, whichever occurs first.

Chapter 3 Key Points

- Parents are encouraged to consider all of their educational options before applying to the IEA Program.
- Students in the IEA Program **cannot** be enrolled full time in a public school.
- Students who receive IEAs can either be enrolled in:
 1. a nonpublic school (including accredited private schools, church-related schools, umbrella programs, and special-purpose schools)
or
 2. an independent home school registered with the local school district.
- IEA funds can be used for tuition, fees, and/or required textbooks only at a **participating private school**. However, students enrolled in the IEA Program can attend a private school that is not participating in the IEA Program if the parent uses personal funds for tuition/fees.
- The list of participating schools is posted on the IEA webpage.

Chapter 3: Education Options for Students with Disabilities

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.⁴ Students in the IEA Program cannot be enrolled full time in a public school:

Type of School	Description	Resources
Private (Nonpublic) School	Nonpublic schools such as accredited private schools, church-related schools, umbrella programs, and special-purpose schools	<p>For a list of nonpublic schools that are approved through the IEA Program to receive IEA funds for tuition, fees, and/or required textbooks, please visit the TDOE’s IEA webpage: http://www.tn.gov/education/section/iea. A complete list of all nonpublic schools in Tennessee, including which category the school belongs to, is posted on the TDOE website: https://www.tn.gov/education/topic/non-public-schools.</p>
Independent Home School	<p>Parents may homeschool their own children pursuant to state law by registering with their local school district.</p> <p>*If a student is enrolled in a home-school umbrella program, the student is considered to be enrolled in a private school.</p>	<p>For more information on homeschooling, please visit: https://www.tn.gov/education/topic/home-schooling-in-tn.</p> <p>If you have specific questions about homeschooling, please contact the home-school coordinator for your school district. Their contact information is posted on the home-school webpage above.</p>

⁴ Tennessee 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.

The type of school a student is enrolled in does not impact student eligibility for the IEA Program or what the IEA funds can be used for. However, students enrolled in the IEA Program 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: <http://www.tn.gov/education/section/iea>. For more information about approved IEA expenses, see Chapter 8. For more information on education options in Tennessee, please visit <https://www.tn.gov/education/section/school-options>.

What to Consider When Choosing a School

When deciding whether to enroll a student in a private or home school, parents should consider the rights and services for students with disabilities for each type of school. If a parent enrolls a student in the IEA Program, they waive all the rights of the student to IDEA services (including IEPs and services plans), the right to a public education, and the right for a Free and Appropriate Public Education (FAPE). Participation in the IEA Program shall have 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. For more information, see Chapter 4 below.

School Type	Services for Students with Disabilities
Public School (including charter and public virtual schools)	The Individuals with Disabilities Education Act (IDEA) is a federal law that requires each state to ensure that a free appropriate public education (FAPE) is available to all eligible children with disabilities residing in that state. Public schools must provide students with disabilities all of the services listed in their Individualized Education Program (IEP). Students with disabilities enrolled in a public school must be educated in the least restrictive environment that is most appropriate for them. The IEP team will determine the appropriate placement for students with disabilities, which could include classes at the public school (regular or special education), at home, a special school, a hospital, an institution, or a private school that the district contracts with to instruct and/or provide services for the student.

<p>Private (Nonpublic) School</p> <p>*Includes home-school umbrella programs</p>	<p>Each private school determines what services and accommodations the school will provide for students with disabilities. Private schools are not required to provide services and accommodations (including testing accommodations) for students with disabilities, unless they are accredited through an entity/organization that requires them to do so as part of their accreditation.</p>
<p>Independent Home school</p>	<p>Parents who homeschool are solely responsible for educating their student and complying with all state home-school laws. School districts are not required to provide services to students with disabilities who are homeschooled.</p>

Parents should carefully consider the following when deciding which type of school best meets the needs of their child:

1. What services and accommodations the student needs related to his/her disability
 - a. A good reference for parents to use when determining the types of services their student needs and the most appropriate educational placement for their student is their Individualized Education Program (IEP). Their student's IEP team at their public school created this.
2. The types of services the school provides related to the student's disability and the cost of those services (See the table below for more information.)
3. Whether the school provides inclusive educational settings in which students with disabilities are educated with students who do not have disabilities
4. The cost of attending the school (including any associated fees and transportation expenses)
5. The educational quality of the school as evidenced by student achievement data (e.g., graduation rate, postsecondary matriculation rate, student achievement/growth assessment scores)
6. The credentials of the teachers and staff who will be providing instruction and/or services for your student
7. The educational programs offered
8. The courses offered and the curriculum used by the school
9. The education standards for each instructional grade level and the type of high school graduation achievement award that the student will receive (e.g., high school diploma)

10. The evaluation tools used to measure and report students' academic achievement and growth
11. The refund policy of the school (if paying tuition and fees)

For additional support in understanding your rights and educational options through the Individualized Education Account Program, contact the parent center in your region or local advocacy organization.

Chapter 4 Key Points

To fully understand the rights waived and account holder responsibilities, parents should read Chapter 4 **in its entirety**.

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

- By joining the IEA Program, account holders waive **all the rights of the student to IDEA services**, the right to a public education, and the right for a Free and Appropriate Public Education (FAPE).
- As of the *IEA Contract* start date (Aug. 1), the student's **IEP will 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.
- Participating schools are not required to provide special education services for the student.

By signing the *IEA Contract*, account holders agree to meet the following **eight** sets of requirements and responsibilities (see chapter for descriptions of responsibilities):

1. Legal Responsibilities
2. Notification Requirements to School Districts
3. Notification Requirements to TDOE
4. Educational Responsibilities
5. Assessment Responsibilities
6. Funding Responsibilities and Accountability
7. Renewal of IEA
8. Fraud Reporting

Chapter 4: Parent Rights and Responsibilities

The IEA Program provides options for parents/students who have reached the age of majority (18 years old), hereafter referred to as “IEA account holders,” of certain students with disabilities to choose the educational opportunities that best meet the individual needs of the student by giving them direct access to state and local public education funds.

Important Information to Consider Before You Apply

The decision to place a student in the IEA Program should not be taken lightly. By placing a student in the IEA Program, you are agreeing to:

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

- Students in the IEA Program cannot be enrolled in the public school system (see Chapter 3 above).
- Parents/guardians will not receive any support from public schools or public school districts unless you contract with the district to provide services (see Chapter 8 for more information on contracting with public schools).
- Districts are not required to provide students enrolled in the IEA Program with a free and appropriate public education.

2. Waive the student’s rights to services under the federal Individuals with Disabilities Education Act (IDEA).

- Students in the IEA Program will not receive any services or accommodations through the public school system.
- After entering the IEA Program, students will no longer have active Individual Education Plans (IEPs) and will not be eligible for the services listed in the IEP through the public school system, including test accommodations.
- Students will not be able to get a new IEP or a services plan through the public school system unless they withdraw from the IEA Program and enroll in a public school.
- Private schools are not required to provide services to students with disabilities in the IEA Program.
- ***Please note: If a participating school or provider is a recipient of federal funds, accommodations may be available pursuant to Section 504 of the Rehabilitation Act of 1973. Account holders should inquire of the school or provider regarding the applicability of Section 504.***

3. Research, review, and approve/contract with participating schools, therapists, tutors, and other providers.

- Account holders are solely responsible for determining how to use the IEA funds following the laws, rules, and procedures of the IEA Program.
- Account holders are strongly encouraged to thoroughly research the quality and cost of schools, therapists, tutors, and other providers before engaging their services and paying them. *Beware of false advertising!* If you have questions about a school or provider, you can email IEA.Questions@tn.gov.
- The TDOE does not endorse any school, therapist, tutor, or provider.
- 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.
- 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.
- 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 8).

4. Submit quarterly expense reports and receipts to the TDOE.

- Every quarter, account holders must submit expense reports showing how the IEA funds were spent in that quarter. Parents must also submit receipts of all expenses paid using IEA funding. The receipts and expense reports must be aligned to the IEA debit card account statements (see Chapter 10).

Parent & Student Rights Waived in IEA Program

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

1. You are waiving all the rights of the student to IDEA services, the right to a public education, and the right for a Free and Appropriate Public Education (FAPE). Participation in the IEA Program shall have 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 will 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.
4. The TDOE may remove any account holder or student from eligibility for an IEA if the account holder or student fails to comply with the terms of the *IEA Contract* or

applicable laws, rules, procedures, guidelines in this handbook, or misuses monies or fails to comply with the terms of the *IEA Contract* (see Chapter 11).

Parent and Student Rights Retained in IEA Program

1. Once account holders sign the *IEA Contract*, account holders have the right to withdraw the student from the IEA Program at any time following the procedures in Chapter 11 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.
2. The *IEA Contract* allows an account holder who has been removed from the program the right to appeal their removal. To complete the appeals process, please see Chapter 11.

Parent Responsibilities

By signing the *IEA Contract*, account holders agree to meet the following **eight** sets of requirements and responsibilities:

1. Legal Responsibilities
2. Notification Requirements to School Districts
3. Notification Requirements to TDOE
4. Educational Responsibilities
5. Assessment Responsibilities
6. Funding Responsibilities and Accountability
7. Renewal of IEA
8. Fraud Reporting

Please note:

- An IEA account holder who fails to comply with these requirements forfeits the Individualized Education Account and could be removed from the IEA Program. Account holders who are removed from the IEA Program will not be allowed to reapply to the program. Account holders can appeal their removal from the IEA Program following the procedures in Chapter 11.
- The list of the school district IEA liaisons (name and email address) is posted on the IEA webpage: <http://www.tn.gov/education/section/iea>.

Legal Responsibilities

- **Comply** with all the state laws, rules, and procedures for the IEA Program. See the IEA webpage: <http://www.tn.gov/education/topic/tdoe2iea-iea-laws-rules-and-procedures>.

Notification Requirements to School Districts

- Before the first date of enrollment in the IEA Program (Aug. 1), **notify the IEA liaison** of the school district in which the student resides that the **student is enrolled in the IEA Program** and what nonpublic school the student will be attending once enrolled in the IEA Program. This school will be the student's school of record. The account holder must also **notify the IEA liaison** for the school district the student is enrolled in at the time of application to the IEA Program, if applicable.
- **Notify the IEA liaison** of the school district in which the student resides if the student **withdraws from the IEA Program**.
- **Notify the IEA liaison** of the school district in which the student resides if the student **graduates from high school** (including passing the GED or HiSET) or attains 22 years of age, whichever occurs first.
- **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 (see chapters 5 and 8).
- **Notify the IEA liaison** of the school district in which the student resides if the student **moves to another school district**, and notify the IEA liaison of the school district the student moved to that the student is enrolled in the IEA Program.
- **Notify the IEA liaison** of the school district in which the student resides if the student's **physical address changes**, and ensure that the school district has the current email address, mailing address, and working phone number where the account holder can be contacted.

Notification Requirements to the TDOE

- **Notify the TDOE** if the student **transfers to another school** while enrolled in the IEA Program following the process in Chapter 5.
- **Notify the TDOE** if the student **returns to the school district** and return the IEA funds to the state treasurer to be placed in the Basic Education Program (BEP) account (see Chapter 11).
- **Notify the TDOE** if the student **graduates from high school** (including passing the GED or HiSET) or attains 22 years of age, whichever occurs first.
- **Notify the TDOE** if the student **transfers to another participating school** and return any refund of IEA funding from the school to the student's IEA account (see chapters 5 and 8).
- **Notify the TDOE** if the student's **physical address changes**, and ensure that the TDOE has the current email address, mailing address, and working phone number where the account holder can be contacted.
- It is the account holder's responsibility to **regularly check** their email address reported to the TDOE, and their home mailing address for communications from the TDOE.

Educational Responsibilities

- 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). *Participating nonpublic schools are not required to admit students enrolled in the IEA Program, and students must meet all requirements for admission set by the school.*

Assessment Responsibilities

- If a **student is in grades 3–8**, the account holder shall annually, by a date established by the TDOE, submit verification to the TDOE that the student has taken either a **nationally norm-referenced test(s) identified by the TDOE** or the **Tennessee Comprehensive Assessment Program (TCAP) test(s)**, or any future replacements of the TCAP test(s) (see Chapter 6). Students with disabilities who would have participated in the alternate assessment, as determined on the student's IEP, are exempt from this requirement.
- The tests should, at a minimum, measure learning in **mathematics and English language arts (ELA)**. At a minimum, account holders shall report the name of the assessment(s) the student took, the date the assessment was administered, and the student's demonstrated progress.

Funding Responsibilities & Accountability

- Only use IEA funding for expenses that are for the **educational benefit of the student** receiving the IEA and are on the approved list of educational expenses (see Chapter 8).
- After the initial payment to the IEA, submit **an expense report and receipts** for all IEA funds expended for each quarter by the date set by the TDOE before the next IEA payment is disbursed.
- Spend **50 percent** of the total amount of the annual IEA award by the date the Quarter 4 expense report is due.
- Not **transfer any prepaid college funds** to another beneficiary.

Renewal of IEA

- **Annually, submit a renewal application and signed contract** along with all supporting documentation to the TDOE to renew the IEA and for the student to remain enrolled in the IEA Program for the next school year by the deadline set by the TDOE (see Chapter 5).
- ***If the account holder does not renew the IEA, the student's IEA will be closed, and the student will no longer be enrolled in the IEA Program.***

Fraud Reporting

- Not provide any fraudulent information to the TDOE, or withhold pertinent information on the application or any forms submitted to the TDOE.
- Report any suspected fraud.

Late Reports & Non-Submittal of Requested Documents

Account holders must submit all required documentation and reports by the deadline 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. notice of school transfer, if applicable, and
5. 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 account holder from participating in the IEA Program following the procedures in Chapter 12.

Chapter 5 Key Points

- There is a three-step process to enroll a student in the IEA Program:
 - 1) **Submit** the IEA Student Application;
 - 2) **before Aug. 1 (the *IEA Contract* start date), notify** the IEA liaison of the public school district that your student resides in (and the district that your student is currently enrolled in, if different) that your student is enrolling in the IEA Program; *and*
 - 3) **sign** the *IEA Contract* by the deadline set by the TDOE.
- To continue in the IEA Program, account holders must submit the IEA Student Renewal Application by the TDOE deadline.
- Account holders are responsible for notifying the TDOE if any student information changes, including if the student transfers to a new school.

Chapter 5: Enrolling in the IEA Program

In order to enroll a student in the IEA Program, the parent or eligible student who has reached the age of majority (18 years) must complete the following steps:

Step 1: Submit the IEA Application

The parent or eligible student who has reached the age of majority (18 years) must complete the application instructions posted on the following IEA webpage:

<http://www.tn.gov/education/article/iea-student-application-and-renewal>. The application and all required supporting documentation must be received by the TDOE by the deadline posted on the IEA webpage; incomplete applications or applications submitted after the deadline will not be reviewed.

Before completing this application, parents must read the following documents posted on the TDOE's IEA webpage (<http://www.tn.gov/education/section/iea>):

- [IEA Program law, T.C.A. § Title 49, Chapter 10, Part 14](#)
- [IEA Program rules of the SBE Chapter 0520-01-11](#)
- [IEA Program Procedures](#) (developed by the TDOE)
- *IEA Parent Handbook* (this document)

The *IEA Parent Handbook* includes the allowable use of IEA funding, the responsibilities of parents, and the duties of the TDOE. Parents must read this handbook in its entirety before applying for the IEA Program. If parents have questions about the IEA Program, please email IEA.Questions@tn.gov.

Please note the following:

1. An IEA application must be submitted for each student. If a parent has more than one student who is applying to enroll in the IEA Program, the parent will need to submit one application per student.
2. **There can ONLY be one applicant for each IEA account who will be the IEA account holder.** Please keep in mind that the applicant (parent/student who has reached 18 years of age and who completes the application to enroll the student in the IEA Program) will be the IEA account holder and will be required to sign all official documentation pertaining to the IEA. For example, if a student enrolled in the IEA Program has two parents, the parent who submits the application and signs the *IEA Contract* will be the IEA account holder and will be responsible for completing all requirements of the IEA Program. The IEA debit card will be issued in the name of the IEA account holder.

The TDOE will review the application within 30 calendar days after it is received. The TDOE will determine whether the student is eligible to receive an IEA and will notify the applicant.

Appealing the denial of student eligibility for the IEA Program

If the TDOE determines that the student is not eligible for the IEA Program and the parent/student receives a denial of the IEA Program Application, the parent/student may appeal the TDOE's decision per the appeals procedures in the rules of the [SBE 0520-01-11-.10](#). A parent/student may appeal the denial of the student's eligibility for the IEA Program pursuant to the following two-step appeal process:

- **Step 1:** The appeal should be submitted to the department on the [appeal form](#) posted on the IEA webpage and email the completed form to IEA.Questions@tn.gov. The appeal should be submitted within 10 business days of receipt of the notice of denial, suspension, termination, and/or removal. Notice of 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 commissioner of education or the commissioner's designee shall review the appeal within 30 calendar days. The commissioner's decision shall be rendered within 10 business days of the date of the review.
- **Step 2:** An appeal of the commissioner's decision in step one should be filed with the commissioner and should conform to the contested case provisions of the Uniform Administrative Procedures Act (UAPA) (T.C.A. Title 4, Chapter 5, Part 3). The UAPA appeal must be filed with the commissioner by the applicant/account holder within 30 days of the receipt of the notice of denial of the appeal. Such notice shall be deemed received three business days after the date of postmark. To file a UAPA appeal, please complete the [UAPA form](#) posted on the IEA webpage and email the completed form to 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.

Step 2: Notify the IEA School District Liaison

After the student's application is approved and **before Aug. 1** (the IEA contract start date), notify the IEA liaison of the public school district that your student resides in (and the district that your student is currently enrolled in, if different) *in writing* that your student is enrolling in the IEA Program. *This must be done before the first day the student is enrolled in the IEA Program in order for the TDOE to disburse the first IEA payment.* Parents should retain a written copy of the notification, and provide it to the TDOE, if requested.

Please note: If a student is entering kindergarten for the first time or is new to the state, the parent must still inform the public school district that the student is enrolling in the IEA Program, but the student does not have to attend a public school to be eligible. However, a student entering kindergarten may have to be enrolled in a public school (e.g., pre-K) to keep the IEP active until the date of enrollment in the IEA Program.

Step 3: Submit the *IEA Contract*

In order to officially enroll a student in the IEA Program, the parent, or eligible student who has reached the age of majority (18 years), must complete and submit the *IEA Contract*, along with all required supporting documentation as listed in the contract, following the instructions provided in the IEA application approval email. The complete contract **must be received by the TDOE** by the deadline posted on the IEA webpage: <http://www.tn.gov/education/topic/iea-key-dates>.

Parents are encouraged to have an attorney review the *IEA Contract* before enrolling in the program.

Please note the following:

1. An *IEA Contract* must be submitted for each student. If a parent has more than one student who is enrolling in the IEA Program, the parent will need to submit one contract per student.
2. The parent who signs the *IEA Contract* will be the IEA account holder. There can ONLY be one account holder for each IEA account. Please keep in mind that the individual (e.g., parent) submitting the application to enroll the student in the IEA Program will be required to sign all official documentation pertaining to the IEA.
3. If the complete contract is not submitted by the deadline along with all the required documentation, the student shall not be enrolled in the IEA Program. If a parent wants to withdraw their student's IEA application and/or contract before the *IEA Contract* start date (Aug. 1), please email IEA.Questions@tn.gov and notify the IEA school district liaison (if they have already informed the liaison that the student is enrolling in the IEA Program).

Secure Information: FERPA Waiver

The TDOE has the obligation, under FERPA, to ensure all information is kept confidential and secure. To participate in the IEA Program, parents or students who have reached the age of majority, must sign a FERPA waiver as part of the *IEA Contract*. The FERPA waiver allows the TDOE to disclose personally identifiable information related to your child's

educational records to participating schools/providers that the account holder has contracted with (e.g., a private school that the student is enrolled in). The TDOE will never release financial information or personal details regarding parents or students to any third parties outside of participating schools and providers.

IEA Renewal

In order for the student to continue in the IEA Program for the following school year, the account holder must submit a renewal application and a complete contract, including all supporting documentation (e.g., the *IEA Account Holder Assurances Form* and *FERPA Waiver*). **Completed renewal applications and contracts must be received by the TDOE by the deadline posted on the IEA webpage.** If the renewal application and/or the completed contract is not received by this date, the student will not be enrolled in the IEA Program for the following school year.

Updating Parent and Student Information

If at any time the information submitted in the application, renewal, and/or contract changes—including, but not limited to, the email address, residential address, name of school, school type (i.e., independent home school, private school), 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. If the address changes, account holder must submit proof of residency showing the account holder's name and physical address to IEA.Questions@tn.gov. (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.) **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.

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 from one school to another (including transfer from a home school to a private school or vice versa), the account holder must notify the TDOE within 15 calendar days from the date the student was withdrawn from 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 transferred from will be issuing a refund for tuition/fees pre-paid using IEA funds. If the student transfers out of or into a private participating school, the account holder must send the TDOE proof of enrollment in the new school that the student has transferred to, with the date of the enrollment included.

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

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 as required by this part, the account holder should notify the TDOE.

Chapter 6 Key Points

- Students who participate in the IEA Program and are in **grades 3–8** must take either a nationally norm-referenced test approved by the TDOE or the regular TCAP assessment (this does not include the TCAP-Alt/portfolio assessment) in English language arts and mathematics.
- Account holders are required to verify that students have taken the required assessments by submitting score reports to the TDOE. The TDOE will not compile, track, or publicly release student assessment results.
- Students in the IEA Program will not receive testing accommodations on state TCAP assessments.

Chapter 6: Student Assessment & End of Year 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, 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 able to receive any testing accommodations, because the parent has waived the student's IDEA rights.

The purpose of the assessment requirement for the IEA Program is for parents to receive information on their student's academic progress. The TDOE will not compile, track, or publicly release student assessment results; student assessment results submitted to the TDOE will only be reviewed to verify that the student has taken the required assessments.

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.

Account holders may use IEA funds to pay for test fees, including the cost to administer the test following the guidelines in Chapter 8.

Where do students take the assessments?

Assessments	Private School Students	Home-school Students
State Tests	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.

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.
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List of Approved Norm-referenced Tests

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

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

- California Achievement Test (CAT)
- TerraNova
- Iowa Test of Basic Skills (ITBS)
- Tests of Academic Proficiency (TAP)
- Metropolitan Achievement Test (MAT)
- Stanford Achievement Test
- Comprehensive Testing Program (CTP) IV - Educational Records Bureau (ERB)

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 and should include:

- The name of the assessment
- A description 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.⁵

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: Parents 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

Parents must report to the TDOE that students in grades 3–8 have taken an ELA and math assessment. Parents must complete and submit to the TDOE the *Assessment Verification Form* by the deadline posted on the IEA webpage. Along with this completed form, if the student takes a norm-referenced assessment, the account holder must submit copies of the student's assessment report that includes all of the following:

- Name of the student
- Student state ID number (issued by the public school district and located in the student's IEA application)
- Name of the assessment
- Date the assessment was administered
- Location where the assessment was administered (e.g., name of the school or testing center)
- Student's demonstrated progress on the assessment (e.g., the test score) to show that the student actually took the assessment

The score report must be submitted to the TDOE by the deadline posted on the IEA webpage.

Score Report

The score report must be submitted to the TDOE by the deadline posted on the IEA webpage. The score report must include the following information:

- Name of the student
- Name of the assessment

⁵ The Glossary of Education Reform, "Norm-Referenced Test," July 22, 2015, <http://edglossary.org/norm-referenced-test/>

- Date the assessment was administered
- Location where the assessment was administered (e.g., name of the school or testing center)
- Student's demonstrated progress on the assessment (e.g., the test score) to show that the student actually took the assessment

To submit the score report, email the report to IEA.Questions@tn.gov.

Please note: Failure to submit the *Assessment Verification Form* and/or the copies of the student's assessment report may result in removal of the student from the IEA Program and suspension of the IEA account. 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 7 Key Points

- At least **50 percent** of the annual amount of funding disbursed into the IEA account must be spent by the end of Quarter 4 when the expense report is submitted.
- The TDOE will monitor the use of all IEA funds to ensure the funds are only spent on approved expenditures. The TDOE has a zero tolerance policy for misuse of IEA funding.
- 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 student's withdrawal from the school.
- Parents of students who are approved to enroll in the IEA Program will receive access to IEA funding (state and local public education funds) through **a debit card account, the IEA account.**
- The IEA Program **will not reimburse** account holders for any personal funds spent.
- **The IEA team is not notified when disbursements are made to your account.**

Chapter 7: Use of Funds & IEA Debit Card

Parents of students who are approved to enroll in the IEA Program 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.

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 the Chapters 8 and 9 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 shall 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. 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.

When will I receive the IEA Debit Card?

The IEA debit card will be sent to the mailing address listed in the IEA application. **If your address has changed, you must notify the IEA team in order to receive your IEA debit card.** See Chapter 5 for information on how to update your address.

Account holders will receive the IEA debit card after the start date of their *IEA 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 to inquire about the status of your card.

Your IEA debit card will arrive in a white envelope from Xerox. If you accidentally happen to throw your card away, you must contact Xerox's customer service line for a new debit card. To contact Xerox, 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 Xerox 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 account holder 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 Xerox, 1-855-462-5889. If Xerox informs you that your card is declined due to a Merchant Category Code (MCC) restriction, please contact the IEA team: 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. **It is considered fraud if a refund is not deposited into the IEA or returned to the TDOE.**

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, the student ID number, and the reason the funds are being returned to the state.
- Mail the check and letter to:

Tennessee Department of Education
Attention: Rebecca E. Wright
9th Floor, Andrew Johnson Tower
710 James Robertson Parkway
Nashville, TN 37243

When will I receive my IEA payments?

The approximate dates for the IEA payments will be posted on the IEA webpage in July.

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 approved, there will be a delay in disbursement of the next IEA payment.

If you have any questions, please contact IEA.Questions@tn.gov.

Use of IEA Funds

Parents have the responsibility to decide what services and products to purchase that best meet their child's individual education needs. IEA funds may only be used on specific allowable IEA expenses that are authorized by the state law, rules, and procedures. The TDOE is authorized to review all expenditures and request further information if needed from the IEA account holder.

At least 50 percent of the annual amount of funding disbursed into the IEA account must be spent by the end of Quarter 4 when the Quarter 4 expense report is due. 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 when the Quarter 4 expense report is due.

For example, if the total amount of the IEA award for the school year was \$6,000, with four equal payments distributed to the IEA amount of \$1,500, 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 at the close of the contract year, and if the IEA is renewed for the following year, the TDOE will either subtract the difference from the next payments 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.

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, if applicable as

explained in Chapters 8 and 9). **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.
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. If the TDOE does not receive an appeal, 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, you 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 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 TDOE sends an account holder a notice that you 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 copy of the expense report or a letter with the account holder's name, the student ID number, and the reason the funds are being returned to the state (e.g., to repay misspent IEA funds, list the date of the purchase, and describe the purchase including the vendor and item/service).
4. Mail the check and letter/expense report to:

Tennessee Department of Education
Attention: Rebecca E. Wright
9th Floor, Andrew Johnson Tower

710 James Robertson Parkway
Nashville, TN 37243

Once the check is received, the TDOE will deposit the funds back into the account holder's IEA account. Please allow for up to 60 calendar days from the time the check is received by the TDOE for the funds to be available in the IEA account.

Please note: The next payment will not be disbursed into the IEA account until the misspent funds are repaid in full.

If the account holder does not either repay the funds or submit an appeal, the TDOE may remove the account holder from the IEA Program (see Chapter 11).

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. account holder failure to comply with the terms of the state laws, rules, procedures, or the agreement (*IEA Contract*);
- d. if the student returns to the district;
- e. if the student withdraws from the IEA Program;
- f. if the student is removed from the IEA Program; **or**
- g. if funds were deposited into the account in error.

An account holder may appeal the department's decision pursuant to the appeals procedures in the rules of the State Board of Education and the IEA Parent Handbook.

Appeals: Request for Reconsideration

Account holders may appeal the TDOE's decision to deny an expense and/or deny approval of a provider pursuant to the following two-step appeals procedures as required in the rules of the SBE 0520-01-11-.10:

- **Step 1:** The appeal should be submitted to the department on the [appeal form](#) posted on the IEA webpage and email the completed form to IEA.Questions@tn.gov. The appeal should be submitted within 10 business days of receipt of the notice of denial, suspension, termination, and/or removal. Notice of 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 within 30 calendar days. The commissioner's decision shall be rendered within ten business days of the date of the review.

- **Step 2:** An appeal of the commissioner's decision in step one should be filed with the commissioner and should conform to the contested case provisions of the Uniform Administrative Procedures Act (UAPA) (T.C.A. Title 4, Chapter 5, Part 3). The applicant/account holder must file the UAPA appeal with the commissioner within 30 days of the receipt of the notice of denial of the appeal. Such notice shall be deemed received three business days after the date of postmark. To file a UAPA appeal, please complete the [UAPA form](#) posted on the IEA webpage and email the completed form to 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.

Chapter 8 Key Points

- There are 15 types of approved expenses for the IEA Program:
 - Tuition, Fees, and/or Required Textbooks at a Participating Private School
 - Tutoring Services
 - Curriculum
 - Transportation
 - Tuition/Fees for Online Learning Program/Courses
 - Test Fees
 - TN ABLE Savings Account Contributions
 - Coverdell Education Savings Account Contributions
 - Educational Therapies/Services
 - Public School Services
 - Tuition, Fees, and/or Required Textbooks at Postsecondary Institutions
 - Debit Card Fees
 - Computer Hardware and Technological Devices
- **Certain expenses require pre-approval before using IEA funds:**
 - Educational Therapies/Services
 - Tutoring Services
 - Field trips (as considered a curriculum expense)
 - Computer Hardware and Technological Devices
- **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 shall only be used by the participating student whose IEA paid for said services, resources, and/or equipment.
- All expenses must be **educational** in nature.

Chapter 8: Approved Expenses

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
Tuition, Fees, and/or Required Textbooks at a Participating Private School	The school must be listed on the approved list of IEA participating schools for the school year on the IEA webpage: http://www.tn.gov/education/section/iea .	No
Tutoring Services	All services must be provided by an individual who has met the qualifications set by the TDOE or a tutoring organization accredited by one of the accrediting agencies listed in the IEA SBE rule.	Yes
Curriculum	Defined as a complete course of study for a particular content area or grade level, including any supplemental materials required by the curriculum	Optional (Field trip pre-approval is required.)
Transportation	Defined as fees for transportation paid to a fee-for-service transportation provider Transportation fees can only be used for transportation to/from schools and educational providers (including tutors and therapists).	No

Tuition/Fees for Online Learning Program/Courses	<p>Must be provided by a Category III nonpublic school</p> <p>The list of nonpublic schools is posted on the TDOE webpage: https://www.tn.gov/education/topic/non-public-schools.</p>	No
Test Fees	Includes norm-referenced tests, Advanced Placement tests, or any examinations related to college or university admission	No
TN ABLE Account Contributions	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 (Contribution Form)
Coverdell Education Savings Account Contributions	Authorized by 26 United States Code § 530, for the benefit of the student	Yes (Contribution Form)
Educational Therapies	Account holders must receive prior approval from the TDOE before using IEA funds to pay for therapy services. The therapy must be for the educational benefit of the student and provided by a provider who meets the licensure requirements set by IEA rules and procedures.	Yes
Public School Services	Services provided under a contract with a public school, including individual classes and extracurricular programs	No

Tuition, Fees, and/or Required Textbooks at Postsecondary Institutions	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
Debit Card Fees	Fees related to using the IEA debit card There are currently no debit card fees for the IEA debit card.	No
Computer Hardware	Before purchasing computer hardware using IEA funds, account holders must either receive pre-approval from the TDOE or submit the <i>Computer Hardware and Technological Devices Physician Pre-Approval Form</i> completed by a licensed treating physician and receive notification that the form has been received by the TDOE. IEA funds may be used to purchase computer hardware or other technological devices approved by the TDOE or a licensed treating physician if the computer hardware or other technological device is used for the student's educational needs and is directly related to his/her associated area of deficit of the disability for which he/she qualifies to receive an IEA or allows a student to access instruction or instructional content.	Yes

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. Co-pays for health insurance or any expenses to support or supplant private medical costs through insurance co-pays
- d. Tuition and fees for home-school umbrella programs/schools unless the program/school is listed as an approved IEA participating school or is an online learning program/course provided by a Category III nonpublic school
- e. Food
- f. Medical services
- g. Before- and after-school care
- h. Computer cloud services
- i. Desktop binding machines
- j. Farm animals and supplies
- k. Medicines and/or supplements
- l. Internet service
- m. Cable television service
- n. Magazine subscriptions (unless required as part of the educational curriculum of a nonpublic school)
- o. Mileage or car expenses
- p. Pets and pet supplies
- q. Repairs for computer hardware or technological devices
- r. Software that is not educational (e.g., antivirus software)
- s. Warranties
- t. Nutritionists
- u. Yoga
- v. Acupuncture
- w. Extracurricular fees, unless required to attend a participating school and/or paid through a contract with a public school/district.
- x. Athletic fees, unless required to attend a participating school and/or paid through a contract with a public school/district.
- y. Any expenses (including services) paid for, provided, or billed outside of the IEA contract period (Aug. 1–July 31).

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

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:

<http://www.tn.gov/education/section/iea>.

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

Please note: 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 or is an online learning program/course provided by a Category III nonpublic school.

Tuition

As an approved expense, tuition may only be used by a participating private school directly instructing a student enrolled in the IEA Program.

Parent expense report submissions for tuition may be itemized or lumped, depending on how the participating private school submits its receipts to the account holders.

Along with the expense report, account holders must submit a **complete paid invoice** from the participating school. Failure to submit a complete paid invoice will result in the account holder having to repay the IEA funds used to pay the tuition.

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.**

The following is a list of approved fees that may be charged by the participating private school:

- 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.)

- Field trip fees (must be educational, cannot be overnight trips, and must be pre-approved by the TDOE—see the Field trip section below)
- Uniform fees (provided ONLY by the school or the school’s approved uniform vendor—not Walmart, Target, 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.

Please note: IEA funds may not be used to pay for “late payment” fees because an account holder failed to turn in their expense report on or before the deadline to the TDOE or “late pick-up” fees because the student was picked up late from school.

IEA funds may not be used to pay fees for athletics or extracurricular activities unless the activity is required by the school.

Supply fees (which include consumable items/materials), before- and after-school care, fieldtrips that are not pre-approved by the TDOE, and clothing other than required uniforms **will not be approved.**

Required Textbooks

Many schools may require students to purchase textbooks as part of their normal educational expenses. Parent expense report submissions for required textbooks must be itemized on the IEA Expense Report and account holders must submit the *Required Textbooks Affidavit Form* before submitting the expense report.

Tuition/Fees for Online Learning Program/Courses

IEA funds may be used to pay for tuition and/or fees for online learning programs and/or courses provided by a Category III nonpublic school directly instructing a student enrolled in the IEA Program. The school must be accredited by one of the following regional accrediting agencies:

- 1) AdvancED
 - a. SACS CASI - Southern Association of Colleges and Schools Council on Accreditation and School Improvement
 - b. NCA CASI - North Central Association Commission on Accreditation and School Improvement.
 - c. NWAC - Northwest Accreditation Commission
- 2) Middle States Association of Colleges and Schools (MSA)
 - a. MSCES – Middle States Commission on Elementary Schools

- b. MSCSS – Middle States Commission on Secondary Schools
- 3) New England Association of Schools and Colleges (NEASC)
- 4) Western Association of Schools and Colleges (WASC)
- 5) National Association of Independent Schools (NAIS) and affiliates (e.g., SAIS)
- 6) National Council of Private School Accreditation (NCPSA)

This section applies to individual courses students take through a virtual education program or other online learning programs. If a child enrolls full time in a virtual education program, the guidelines for using IEA funding for tuition, fees, and/or required textbooks for participating nonpublic schools would apply. Curriculum materials purchased for use in an online learning program or course would follow the guidelines for curriculum.

Please note the following:

- 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 or is an online learning program/course provided by a Category III nonpublic school.
- IEA funds cannot be used to pay for online learning program family memberships that are not solely for the student 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 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.

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. State law allows students enrolled in the IEA Program to attend class(es) or extracurricular program(s) (e.g., dance, football, theatre) 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 termination from the IEA Program:

- Contact your school district and ensure they would be willing to enter into a contract.
- 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 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/topic/home-schooling-in-tn>.

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

If a student has funds remaining in the IEA upon completing the IEA program, the remaining funds can be used to pay for tuition, fees, and/or required textbooks at eligible postsecondary institutions. There are two scenarios for how IEA funds can be used for postsecondary tuition:

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 transitioned into postsecondary following the instructions in Chapter 12, and had funds remaining in their IEA that they can use for postsecondary expenses.

If the account holder has leftover funds in the IEA and wishes to enroll the student in a postsecondary institution, they may use the remaining funds for approved postsecondary

expenses following the instructions in Chapter 12. Postsecondary students in the IEA Program **do not** receive any additional payments to the IEA.

Funds must be paid for the benefit of the student. 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/topic/listing-of-institutions>.

Tuition

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

Account holder expense report submissions for tuition may be itemized or lumped, depending how the eligible postsecondary institution submits its receipts to account holders.

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**. IEA funds cannot be used for room and board, meals, meal plans, or food.

Required Textbooks

Many institutions may require students to purchase textbooks to participate in the classes in which the student enrolls. Account holder expense report submissions for required

textbooks must be itemized on the IEA Expense Report, and account holders must submit the Required Textbook Affidavit *Form* before the expense is reported on the expense report form.

Tutoring Services

An account holder may use IEA funding for tutoring services provided by an individual tutor or a tutoring organization that meets the requirements outlined in Chapter 9. Account holders must complete the *Tutoring Services Agreement Form* or *Tutoring Services Facility Agreement Form* and receive approval from the TDOE before using IEA funds to pay for tutoring services. For a detailed explanation of this section, see Chapter 9. IEA funds can only be used to pay for services provided and billed during the IEA contract period (Aug. 1–July 31).

IEA funding may not be used to pay paraprofessionals to provide therapy or services, because the TDOE does not currently license paraprofessionals.

Account holders must submit credentials for each tutor (or accredited facility) teaching their child only once per IEA contract year. If services are discontinued and a new tutor is hired, new credentials are required to be submitted before IEA funds are used to pay the new tutor.

Tutoring services must be itemized on the IEA Expense Report (see Chapter 10).

Curriculum

Curriculum is defined as a complete course of study for a particular content area or grade level, including any supplemental materials **required** by the curriculum. The TDOE does not endorse or approve any particular curriculum and 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, but there are some guidelines that account holders must follow when purchasing curriculum:

- **Curriculum is defined as a complete course of study for a particular content area or grade level.** Curriculum must be the official written curriculum (e.g., textbook and instructional materials) that is either in print form or an electronic copy of the book/materials, which includes what is taught by the teacher/parent, methods used, and the learning outcomes for the student. Curriculum is grade specific and is used to instruct a student in a subject for any given number of units, chapters, quarters, semesters, or years.

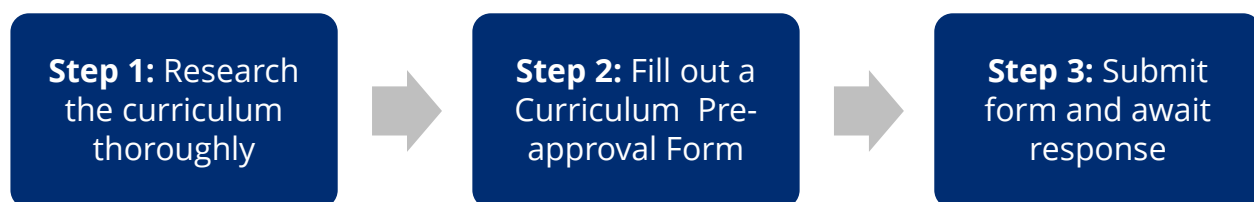
Please note: Computer software is considered curriculum for the purposes of the IEA Program. IEA funds can be used to purchase educational software if the software meets the definition of curriculum and is part of the complete course of study. Computer software should be reported in the curriculum section 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.**

- **Parents may use IEA funding to purchase supplemental materials only if the supplemental material is required by the curriculum.**

Examples of Approved Supplemental Materials	Disallowed Expenses
Science experiments, lab equipment (e.g., microscope)	Toys
Workbooks	Puzzles
Educational maps	Dolls
Flashcards	Workshops
Math manipulatives	Art supplies

Curriculum Pre-Approval

If in doubt as to whether a curriculum would be approved, account holders are **encouraged** to submit a request form to the TDOE to ensure the chosen curriculum is compliant with statute, rules, and procedures. Submitting pre-approval will also expedite the expense report review process.



- 1) Research your curriculum thoroughly before submitting a request.
- 2) Fill out the *Curriculum Pre-approval Form* and submit it to the TDOE.

- 3) Allow 30 calendar days for a response from the TDOE via email.

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.

Educational Field Trips

IEA funds may be used for educational field trips (e.g., to the zoo, museums, etc.) if they are pre-approved by the TDOE and meet the following criteria:

- The student is participating in an educational class through a private school or independent home school;
- the field trip is in state (out-of-state and overnight field trips will not be approved); and
- the account holder receives prior approval from the TDOE to use IEA funds for the field trip.

IEA funds cannot be used to pay for transportation to/from a field trip.

The cost of the field trip must be included in the private school fees on the expense report, and account holders must submit a receipt. If the student is homeschooled, fieldtrip expenses should be included in the "Curriculum" section of the expense report.

Parents should request pre-approval for fieldtrips at least 30 calendar days prior to the date of the fieldtrip. To request pre-approval for a field trip, submit the *Field Trip Pre-approval Form* with a detailed explanation of how the field trip is related to a specific class/course that the student is enrolled in, the location (e.g., museum name), a list of the itemized costs (e.g., \$20 admission fee to the museum for the child), and if it is through a private school, including the name of the school.

All allowable curriculum supplements detailed on an expense report must be itemized and written as a supplement to a companion curriculum. The TDOE reserves the right to audit reports and may ask for additional documentation.

Transportation

Parents may use IEA funding to pay for fees for transportation paid to a **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:

- the account holder, a family or household member, or another IEA account holder in accordance with Rule of the SBE Chapter 0520-01-11-.11;
- for gas or carpooling services; or
- for transportation to/from a fieldtrip.

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 6 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. The TDOE will accept, including but not limited to, the following college placement and achievement test expenses:

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

Parent expense report submissions for testing fees for TCAP assessments, norm-referenced tests, and college placement tests must be itemized on the IEA Expense Report.

Educational Therapies/Services from Licensed/Accredited Practitioner/Provider

IEA funding may be used to pay for educational therapies or services for participating students provided by a therapist that meets the requirements set by the State Board of Education and the TDOE. "Educational therapies" are defined as individualized services

designed to develop or improve academic performance through instructional and therapeutic techniques. **The therapy for the student must be from a licensed or accredited practitioner or provider and account holders must receive pre-approval from the TDOE before using IEA funds to pay for therapy services by completing the Therapy Service Agreement Form (see Chapter 9).** IEA funds can only be used to pay for services provided and billed during the IEA contract period (Aug. 1–July 31).

Computer Hardware and Other Technological Devices

IEA funds may be used to purchase computer hardware or other technological devices approved by the TDOE or a licensed treating physician that is used for the student's educational needs. Examples of computer hardware and technological devices include laptop computers, tablets, printers, scanners, and assistive technology devices. If an account holder is unsure of whether or not a device would be considered an approved type of expense, please contact the TDOE.

Computer hardware or other technological devices must meet one of the following criteria:

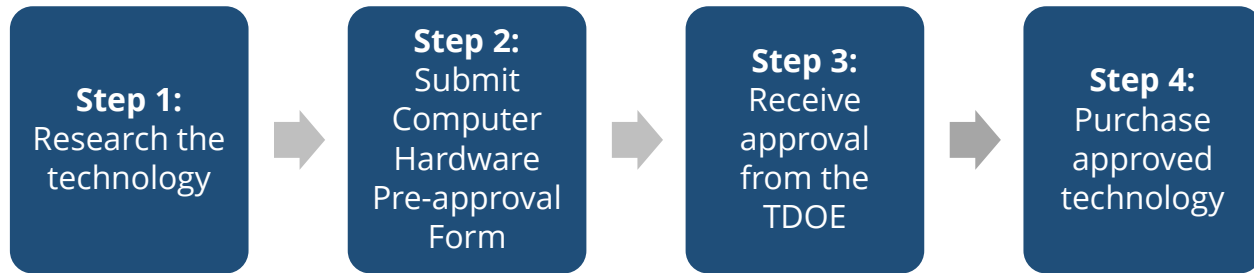
1. The technology is a required device for communication or physical access to instruction due to the adverse impact of the disability for which the student qualifies to receive an IEA **or**
2. The technology allows a student to access instruction or instructional content.

Before purchasing computer hardware 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 form has been received by the TDOE.

Please note:

- Account holders **may not** use IEA funds to purchase internet services.
- Computer software is considered curriculum for the purposes of the IEA Program.
- **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.

Three steps to receive prior approval for computer hardware and technological devices:



- 1) Research the technology thoroughly before submitting a request.
- 2) Fill out the *Computer Hardware Pre-Approval Form* and submit it to the TDOE.
- 3) If choosing to receive pre-approval from a licensed treating physician, submit the pre-approval form, signed by a licensed treating physician, and receive notification that the TDOE has reviewed the form.
- 4) Allow 30 calendar days for a response from the TDOE via email.

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. 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).

ABLE contributions can only be made Aug. 1–July 31 of the IEA contract year in which the contribution was made. Up to **\$14,000** may be contributed to an ABLE Account on behalf of each student enrolled in the IEA Program each year. 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.

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 Request Form](#) posted on the IEA webpage and email it to IEA.Questions@tn.gov.

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. Contributions marked as recurring will be withdrawn from each IEA payment and cannot exceed the amount of the IEA payments.

The TDOE will process the ABLE contribution requests in a timely manner. If you have not received the contribution check after 30 calendar days from the date you received this notice, please contact the IEA team at IEA.Questions@tn.gov or (615) 253-3781.

Step 4: Receive the IEA ABLE contribution check from the TDOE and deposit the funds it into the ABLE TN account listed on the contribution form following the instructions posted on <http://abletn.gov/IEA.html>. The contribution must be made *before* the next IEA expense report is due to the department.

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.

530 Coverdell Education Savings Account Contributions

Individualized Education Account (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. Up to **\$2,000** may be contributed to a 530 Coverdell Account on behalf of each student enrolled in the **IEA Program each year**. Coverdell contributions can only be made Aug. 1– July 31 of the IEA contract year in which the contribution was made.

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

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>.

Please Note: Transferring IEA funds into a federal 530 Coverdell account in the student's name will make the funds taxable income. Before proceeding, account holders must be aware that this may affect student's eligibility for postsecondary financial aid.

In order for account holders to make contributions to Coverdell ESAs using IEA funds, the account holder must first open the Coverdell account, and then complete the [Coverdell Education Savings Account Contribution Request Form](#) posted on the IEA webpage and email it to IEA.Questions@tn.gov. 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 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 on your W-9. Contributions marked as recurring will be withdrawn from each IEA payment, and cannot exceed the amount of the IEA payments.

Upon receipt of the check, **you must deposit the funds into the Coverdell account listed on the contribution form before the next expense report is due to the TDOE,**

and upload either a receipt of the contribution or an account statement showing the contribution was made with your expense report.

The TDOE will process the Coverdell contribution requests in a timely manner. If you have not received the contribution check after 30 calendar days from the date you received this notice, please contact the IEA team at IEA.Questions@tn.gov or (615) 253-3781.

Chapter 9 Key Points

- Account holders may choose to supplement their child's education by hiring tutors and therapy providers using IEA funds.
- Account holders must receive pre-approval from the TDOE before using IEA funds to pay for educational therapy and tutoring services.
- Account holders must:
 - Verify that the tutor/therapist meets the qualifications listed in Chapter 9 (e.g., licensure).
 - Verify that the individual/organization meets the requirements listed in Chapter 9 (e.g., holds professional liability insurance, has completed a criminal background check in compliance with the IEA rules).
- The TDOE requires documentation of licensure, academic or professional credentials, or accreditation in order to prove that an individual or facility is qualified to instruct students and/or provide educational therapies.
- All therapy services through the IEA Program must be "direct service," meaning that they must be **directly related** to the education of the student. IEA funds **cannot be used to pay for medical therapy**.

Chapter 9: Tutors and Therapy Providers

In many cases, account holders may choose to supplement their child's education by hiring tutors and therapy providers using IEA funds. Tutors and therapists must meet the qualifications set by state law, rule, and procedure, and described in this chapter.

The TDOE requires documentation of academic or professional credentials or accreditation in order to prove that an individual or facility is qualified to provide tutoring or educational therapy services to students. 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 for tutors (instructors) and educational therapists.

Please Note:

- IEA funds can only be used to pay for services provided and billed during the IEA contract period (Aug. 1–July 31).
- Account holders may pre-pay for services if the TDOE has approved the *Therapy Services 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. 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.
- **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 shall only be used by the participating student whose IEA paid for said services, resources, and/or equipment.
- **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.

Therapy Providers

Parents must complete, submit, and receive approval by the TDOE for the *Educational Therapies and Services Agreement Form* before IEA funds can be used to pay for services (see the section below). All therapy services through the IEA Program must be "direct service," meaning that they must be directly related to the education of the student. There are some therapist-related expenses that IEA funds cannot be used to pay for:

- Any fees or costs due to cancelled or missed appointments

- Paraprofessionals to provide therapy or services because the TDOE does not currently license paraprofessionals
- Medical expenses or insurance co-pays: 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. The vast majority of insurance co-pays cover basic medical costs (e.g., eye exams, sports physicals, psychological therapy, etc.) and are associated with private medical care. IEA funds **cannot be used to pay for private medical expenses already paid through insurance co-pays** and those that are categorized as a disallowed expense.

Please make sure that you are obtaining a complete invoice from your therapist.

See Chapter 10 for more details regarding submitting receipts and expense reports.

Therapist Licensure

The following are the only approved therapist credentials accepted by the TDOE.

- State 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)
- State physician 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
- Dietitians and Nutritionists licensed under Title 63 Chapter 25
- Board Certified Behavior Analyst (BCBA) certified by the Behavior Analyst Certification Board (BACB)
- Registered Behavior Technician (RBT) certified by the BACB

Please note: Many licenses expire and any license that has expired must be renewed and submitted to TDOE in order for the therapist to continue being paid with IEA funds.

Where to Find a Licensed Therapist and/or Check Licensure

Parents can check state teacher licensure on the TDOE website:

<https://tdoe.tncompass.org/Public/Search>.

Parents can check physician licensure on the Tennessee Department of Health's website: <https://apps.health.tn.gov/Licensure/default.aspx>.

Parents can check BCBA and RBT certification on the BACB website:

<http://bacb.com/>.

Educational Therapies and Services Agreement Form

Parents must complete, submit, and receive approval by the TDOE for the *Educational Therapies and Services Agreement Form* before IEA funds can be used to pay for services. Forms only have to be submitted once per school year for each therapist.

Parents must include the following information on the Therapy Service Agreement Form:

1. the credentials of the therapist (e.g., license type and license number);
2. the type of therapy being provided; and
3. a detailed description of how the therapy is meeting the student's educational needs.

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. On the 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 **and**

- holds professional liability insurance

To ensure that providers meet these two requirements, parents should request to see **verification** of the provider’s professional liability insurance and criminal background check to ensure both comply 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

Examples of verification of professional liability insurance include:

- a certificate of professional liability that covers the individual provider
- a certificate of professional liability that covers the company

What standards must the criminal background check meet?

- A “Criminal background check” at a minimum shall include, but not be limited to, 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.

Tutors

Parents must submit the applicable *Tutoring Services Agreement Form* to the TDOE and receive approval *before* IEA funds can be used to pay the tutor. Tutoring services may be provided by:

- Individual tutors
- Tutoring organizations

Parents should make sure the provider will accept the IEA debit card.

IEA funding may be used to hire tutors for the following list of approved subject areas:

Approved Subject Areas for Tutoring
Computer technology (including computer applications, computer literacy, computer programming, and interactive multimedia design)
Fine arts (including music and art)
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

Parents may submit a request to add a subject area to this list by completing the *Tutor Subject Add Request Form* and submitting it.

Parents should research the subject thoroughly before submitting a Tutor Subject Add Request Form.

Please make sure that you are obtaining a complete invoice from your tutor. See Chapter 10 for more details regarding submitting receipts and expense reports.

Process to Approve a Tutor

Identify the subject in which your child requires tutoring.

Verify that it is an approved subject from the list included in this handbook.



Locate an individual tutor or a tutoring facility that meets the qualifications outlined in this chapter.



Complete the Tutoring Service Agreement Form and submit it to the TDOE.



IEA funds may be used to pay the tutor and instruction may begin once the TDOE approves the Tutoring Service Agreement Form.

Tutor Qualifications

The TDOE requires account holders to submit accreditation and credentials on behalf of the tutor each school year to maintain that instructor's eligibility to receive IEA funds (see Chapter 9).

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. On the Tutoring Services Agreement Form, account holders must attest that they have reviewed the provider's criminal background check pursuant to the rules of the SBE Chapter 0520-01-11.

To prevent misspending, card holders may not hire and pay family members, including stepparents or members of an eligible student's household, to instruct their children. Every account holder must fill out a *Tutoring Services Agreement Form* for each student to ensure their credentials before beginning instruction (please see Chapter 9 for details).

On the Tutoring Services Agreement Form, account holders must attest that they have reviewed the provider's criminal background check pursuant to the rules of the SBE Chapter 0520-01-11.

Tutoring Organizations

Parents must submit to the TDOE the learning center or tutoring facility's credentials/accreditation in place of the individual tutor(s) by completing the *Tutoring Services Facility Agreement Form* and submitting it to the TDOE. This is especially helpful if the student sees multiple tutors within the center or facility. Approved accreditations include:

- 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)

Individual Tutor Qualifications

For individuals to be approved through the IEA Program to provide tutoring services, they must meet one of the following requirements:

- 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 (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
- Bachelor's degree or higher in the specific subject area being taught from an accredited university
- Praxis exam: Passed all applicable portions of the Praxis exam for the subject area and/or grade level being taught

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.

Chapter 10 Key Points

- State law and the IEA Contract require account holders to report spending of IEA funds to the TDOE on a **quarterly basis**. Every penny spent must be accounted for.
- The TDOE must receive complete expense reports **before** the next IEA funding disbursement.
- The TDOE may suspend or close an IEA account if the account holder or qualified student fails to submit a complete expense report.
- Account holders are encouraged to submit receipts to the TDOE on an ongoing basis as IEA funds are expended. For example, you can submit a receipt and expense to the TDOE for review as soon as you spend the funds; you don't have to wait to submit all your quarter's expenses when the expense report is due.
- Expense reports will be submitted electronically, including the submission of receipts.
- Account holders should only report the amount **charged on the IEA debit card**. Personal funds spent on educational expenses **should not** be included on the expense report.
- **All** expenses require a receipt or invoice.

Chapter 10: Expense Reports

When an account holder enters into an *IEA Contract* with the TDOE, the account holder assumes the responsibility of reporting spending of all IEA funds to the TDOE on a quarterly basis. **The submission of expense reports every quarter is required to maintain your child's enrollment in the IEA Program.** This allows the TDOE to account for the appropriate spending of state funds to the taxpayers. **If you have spent zero IEA funds this quarter, you must still sign this expense report, indicate that you have spent zero dollars in the 'Additional Comments' section, and submit the expense report.**

IEA funds may only be used on specific allowable expenses, which are authorized by statute (see Chapter 8 for details). The TDOE is authorized to review all expenditures and request further information if needed from the IEA account holder.

To comply with **state law and the IEA Contract**, an IEA account holder must submit expense reports and documentation, including receipts, quarterly to the TDOE by the deadline set by the TDOE. The TDOE must receive and approve the expense report and all receipts before the next IEA payment is disbursed. The TDOE will provide account holders access to all IEA forms, including the *Expense Report*, on Aug. 1, 2017.

The deadlines for submission of expense reports and quarterly disbursement dates are posted on the IEA webpage: <http://www.tn.gov/education/topic/iea-key-dates>.

Please note: The TDOE may suspend or close an IEA account and remove any account holder or student from participating in the IEA Program if the account holder fails to submit a complete expense report (including all receipts and supporting documentation) by the deadline set by the TDOE. 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.

IEA Expense Report Form

The *IEA Expense Report Form* is a form that allows the account holder to track, and report, their quarterly purchases (expenses) made using IEA funds. The IEA account holder must fill out the form by listing all the items for which IEA funds were expended for that quarter. 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. 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.

Receipt Submission

All submitted receipts/invoices must include 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
- Amount of purchase

If an account holder fails to submit a valid receipt, the expense will be considered a misuse of funds and will be withheld from future IEA payments. Bank account statements do not qualify as receipts. The next IEA payment will not be distributed until the TDOE approves this 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.

The TDOE encourages account holders to save digital copies of receipts as they are received and submit receipts to the TDOE on an ongoing basis as IEA funds are expended. This will allow for faster processing of the expense reports and earlier distribution of the next IEA payment into the account holder's IEA account.

Expense Report Schedule (Deadlines)

In order to continue eligibility for the IEA Program and receive IEA funding disbursements, the account holder must submit quarterly expense reports four times during each contract year. Failure to submit an expense report by the deadline may result in termination from the IEA Program.

Quarter	Expense Period	Expense Report Due Date (by 3 p.m.)
1	Aug. 1–Sept. 15	Sept. 15
2	Sep. 16–Dec. 15	Dec. 15
3	Dec. 16–March 15	March 15
4	March 16–May 15*	May 15

*Any funds spent after May 16 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, submit a final expense report by July 31.

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

If an account holder is making a payment to a private school, **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
- Amount spent using IEA funds during the respective quarter
- Date of the purchase
- Type of expense

Please do not indicate the total amount of the school tuition or include personal funds used. **Include only the amount charged on the IEA card.** If additional fees were charged by the private school, this must appear on the fees assessed by the private school, and you must include the type of fee (e.g., registration fees, test administration fees, etc.).

If an account holder expends 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.

For example:

Participating School Name #1:	ABC Private School
Tuition Amount:	\$3,290.15
Date of Purchase:	9/1/2017

Private School Fees	Amount
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Participating School Name:	ABC Private School	\$150.00
Date of Purchase:	9/1/2017	
Fee Description:	Registration Fee (ABC Private School)	

Textbooks REQUIRED by the Private School		Amount
Participating School Name:	ABC Private School	\$409.85
Date of Purchase:	9/1/2017	
Textbook Name:	Volunteer State Reading	
Date Textbook Affidavit Form was Submitted:	8/1/2017	

Tuition/Fees at Online Learning Program/Courses

This section only applies to tuition/fees for individual online courses and/or enrollment in online programs. If a child enrolls full time in a virtual education program, the expense report submission guidelines for using IEA funding for tuition, fees, and/or required textbooks for participating nonpublic schools would apply. Curriculum materials purchased for use in an online learning program or course would follow the expense report submission guidelines for curriculum.

If your child takes an individual course(s) at an online private school, **all of the following** must be included on the expense report:

- Name of the private school providing the program/course (This must be the same name as listed on the TDOE Nonpublic School list as a Category 3 nonpublic school.)
- Online program/course name

- Date of purchase
- Amount paid for the quarter with your IEA card

Along with the expense report, account holders must submit a **complete paid invoice** from the online learning program.

For example:

Online Private Tuition, Required Textbooks, and Fees	
Name of the Private School Providing the Program/Course	ABC Online School
Online Program/Course Name	Volunteer Algebra 1 Online Course
Date of Purchase:	9/1/2017
Amount:	Annual fee

Public School Services

If an account holder contracts with a school district to provide services (including individual classes and extracurricular programs), each service will need to be listed on the IEA expense report. IEA funds cannot be used to purchase commodities (e.g., uniforms).

If your child receives services from a public school, **all of the following** must be included on the expense report:

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

School Name #1:	ABC Public School
School District #1:	ABC School District
Description of the Service/Fee:	Tuition for Algebra 1 Course in the fall 2017 semester
Date of Purchase:	9/1/2017
Amount:	\$1,500.00

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

If an account holder is making a payment to an eligible postsecondary institution, **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 spent using IEA funds during the respective quarter

Please do not indicate the total amount of the institution or include personal funds used. **Include only the amount charged on the IEA card.** If additional fees were charged by the postsecondary institution, this must appear on the fees assessed by the postsecondary institution, and you must include the type of fee (e.g., registration fee).

If an account holder expends 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.

For example:

Postsecondary School Tuition and Fees (Please write the NAME

of the school.)	
College/University Name:	ABC College
College/University Address:	1234 Ready Lane, Nashville, TN 37243
For private postsecondary institutions, list the accrediting organization:	Middle States Association of Colleges and Schools
Itemized Description/List of Tuition and Fees (e.g., class names, fee type):	Tuition for College Algebra 1 in fall 2017 semester
Date of Purchase:	9/1/2017
Total Amount:	\$3,290.15

Textbooks REQUIRED by the Postsecondary Institution		Amount
School Name:	ABC College	\$409.85
Textbook Name:	English Composition I textbooks	
Date of Purchase:	9/1/2017	
Date Textbook Affidavit Form was Submitted:	8/1/2017	

Educational Therapies and Services

If an account holder is paying for educational therapies and 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
- Date of service(s)
- Date of purchase
- Type of therapy (e.g., speech therapy, physical therapy)
- Total amount of IEA funds used to pay for the therapy services

Reminder: A Therapy Service Agreement Form must be approved by the TDOE before IEA funds can be used to pay for therapy 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 therapy pre-approval forms do not approve therapy organizations, 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 is 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. For more information, see Chapter 9.

For example:

Educational Therapies and Services	
Therapist Name:	Dr. John Smith
Name of Business (if applicable):	Volunteer Therapy, Inc.
Date that the <i>Educational Therapies and Services Pre-Approval & Agreement Form</i> was Approved:	9/1/2017
Date of Services:	10/15/2017
Date of Purchase:	10/1/2017
Type of Therapy:	Hearing Therapy
Amount:	\$1,500.00

Tutoring Services

If an account holder has paid a tutor using IEA funds, **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
- Total amount of IEA funds used to pay for the tutoring services

Parents must submit the *Tutoring Services Agreement Form* to the TDOE and receive approval *before* IEA funds can be used to pay the tutor.

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. For more information, see Chapter 9.

For example:

Tutoring Services	
Tutor Name #1:	Susie Jones
Facility Name (if applicable):	XYZ Tutoring Center
Date <i>Tutoring Services Agreement Form</i> was Approved by the TDOE:	9/1/2017
Date of Service:	10/15/2017
Date of Purchase:	10/1/2017
Tutoring Subject(s):	Algebra
Amount:	\$257.34

Curriculum

Curriculum is defined as a complete course of study for a particular content area or grade level, including any supplemental materials required by the curriculum. Supplemental material must be required by the curriculum before purchase. **Account holders are encouraged to submit a *Curriculum Pre-Approval Form* and receive approval before using IEA funds to purchase curriculum materials. Please see Chapter 8 of the IEA Parent Handbook for more information.** 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 8 of the *IEA Parent Handbook*, and listed in that section of the expense report.

When reporting curriculum purchases, **all of the following** must be included on the expense report:

- Name of curriculum
- Link to webpage that describes the curriculum
- ISBN number or product code
- Subject area
- Grade level
- Date of purchase
- Name of the store (including online store) where the curriculum was purchased, if applicable
- Total amount spent on curriculum
- Date *Curriculum Pre-Approval Form* was approved by the TDOE (if applicable)
- 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)
- Name of the store (including online store) where the supplemental materials were purchased, if applicable
- Link to webpage that shows the curriculum requires the supplemental materials (if applicable)
- List of ISBN number(s) and/or product code(s) for each supplemental material (if applicable)
- List of date(s) of purchase of each supplemental material, if applicable
- Total amount spent on supplemental materials

All fields are required. If the fields are not completed, the form will be marked incomplete, and this will increase processing time, which will delay distribution of the next IEA payment.

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

For example:

Curriculum	
Name of Curriculum :	Volunteer State Algebra
Link to Webpage that Describes the Curriculum:	http://algebraiscool.com/VolunteerStateAlgebra
ISBN Number or Product Code:	####-#-##-#####-#
Subject Area:	Algebra
Grade Level:	9
Date of Purchase:	9/1/2017
Name of the Store (including online store) Where the Curriculum was Purchased (if applicable):	Algebra is Cool, Inc.
Total Amount Spent on Curriculum:	\$450.98
Date Curriculum Pre-Approval Form was Approved by the TDOE (if applicable):	8/15/17

<p>Itemized List of the Name(s) of Supplemental Materials Required by the Curriculum (if applicable):</p>	<p>1. Graphing calculator 2. Volunteer State Algebra Workbook</p>
<p>List of Link(s) to Webpage(s) that Describes the Supplemental Materials (if applicable):</p>	<p>1. http://algebraiscool.com/VolunteerStateAlgebraWorkbook 2. http://amazon.com/graphingcalculator12345</p>
<p>Name of the Store (including online store) Where the Supplemental Materials Were Purchased (if applicable):</p>	<p>1. Algebra is Cool, Inc. 2. Amazon</p>
<p>Link to Webpage that Shows the Curriculum Requires the Supplemental Materials (if applicable) *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>http://algebraiscool.com/VolunteerStateAlgebra</p>
<p>List of ISBN Number(s) and/or Product Code(s) for Each Supplemental Material (if applicable):</p>	<p>1. #####-#-##-#####-# 2. 10593684</p>
<p>List of Date(s) of Purchase of Each Supplemental Material (if applicable):</p>	<p>1. 9/1/2017 2. 9/1/2017</p>

Field Trips

For purposes of the IEA Program, field trips are considered curriculum. IEA funds may be used for educational field trips (e.g., to the zoo, museums, etc.) if they are pre-approved by the TDOE. Please see Chapter 8 for more information.

When reporting curriculum purchases, **all of the following** must be included on the expense report:

- Location of the field trip
- Date of the field trip
- Date the TDOE approved the *Field Trip Pre-approval Form*
- Itemized list of each fee for the field trip including the name of the fee and cost
- Total amount spent on the fieldtrip

Field Trips	
Location of the Field Trip:	Volunteer Zoo
Date of the Field Trip:	9/1/2017
Date the TDOE Approved the <i>Field Trip Pre-approval Form</i>:	8/15/2017
Itemized List of Each Fee for the Field Trip Including the Name of the Fee and Cost:	1 Child Admission to Nashville Zoo
Total Amount Spent on the Field Trip:	\$10.00

Computer Hardware and Technological Devices

Before purchasing computer hardware 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 form has been received by the TDOE (see Chapter 8 for more information). The computer hardware (or other technological devices) must be used for the student's educational needs and be 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 allows a student to access instruction or instructional content.

When reporting computer hardware and technological devices purchases, **all of the following** must be included on the expense report:

- Name of device
- Date the TDOE approved the *Computer Hardware/Technological Device Pre-approval Form* or date the notification was received from the TDOE that the *Technological Devices Physician Pre-approval Form* completed by a licensed treating physician has been received by the TDOE
- Link to webpage describing the computer hardware/technological device purchased
- Name of the store (including online store) where the computer hardware/device was purchased
- Date of purchase
- Total amount of IEA funds used to pay for the hardware or device

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

For example:

Computer Hardware/Technological Devices	
Name of Computer Hardware/ Technological Device:	ABC 17" Laptop
Date the TDOE Approved the <i>Computer Hardware/Technological Device Pre-approval Form</i> or Date the Notification was Received from the TDOE that the <i>Technological Devices Physician Pre-approval Form</i> Completed by a Licensed Treating Physician has Been Received by the TDOE:	8/15/17
Link to Webpage Describing the Computer Hardware/Technological Device Purchased:	www.amazon.com/ABC17laptop

Name of the Store (including online store) Where the Computer Hardware/Device was Purchased:	Amazon
Date of Purchase:	9/1/2017
Amount:	\$429.99

Transportation

Parents may use IEA funding to pay for fees for transportation paid to a **fee-for-service** transportation provider.

If an account holder is making a payment to a transportation provider, **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.”);
- Amount spent using the IEA card during the respective quarter
- Destination name (e.g., name of provider, name of school)
- Date of transportation

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

Receipts of all fees paid to transportation providers must be submitted with the expense report. 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:

Transportation Service Provider		Amount
Transportation Company:	Nashville MTA	\$58.50
Date of Purchase:	1/20/2017	
Destination:	ABC Private School	

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 6 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. The TDOE will accept, including but not limited to, the following college placement and achievement test expenses:

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

Parent expense report submissions for testing fees for TCAP assessments, norm-referenced tests, and college placement tests must be itemized on the IEA Expense Report.

If an account holder is using IEA funds 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

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

For example:

Testing Fees		Amount
Name of Test:	ACT	\$75.00
Name of the Company the Assessment was Purchased from and/or Who Administered the Assessment, Including Online:	Volunteer Testing, Inc.	

Date of Purchase:	2/15/2017
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Achieving a Better Life Experience (ABLE) Account Contributions

IEA account holders may use IEA funds to make contributions to ABLE savings accounts. If an account holder is using IEA funds for ABLE contributions, **all of the following** must be included on the expense report:

- Last five digits of the ABLE account number
- ABLE IEA identification number
- Date of contribution
- Total amount of IEA funds contributed to the account

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

For example:

ABLE Account Contribution	
Last Five Digits of ABLE Account Number:	12345
Date the <i>IEA ABLE Contribution Form</i> was Approved by the TDOE:	8/15/17
Date of Contribution:	9/1/2017
ABLE IEA Identification Number:	12345
Amount:	\$1,000.00

With the expense report, the account holder must submit the confirmation of deposit from the Tennessee Department of Treasury.

Coverdell Education Savings Account Contributions

IEA funds may be used to make contributions to 530 Coverdell Education Savings Accounts. IEA account holders may contribute up to \$2,000 of the annual IEA award each tax year. If an account holder is using IEA funds for Coverdell contributions, **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,
- Date of contribution
- ABLE IEA identification number (this is issued by the State Treasurer’s Office – see Chapter 8 above)
- Last five digits of ABLE account number
- Total amount of IEA funds contributed to the account

For example:

530 Coverdell – Educational Savings Plan Contribution	
Financial Institution Name:	ABC Bank
Date the <i>IEA Coverdell Contribution Form</i> was Approved by the TDOE:	8/15/17
Date of Contribution:	9/1/2017
ABLE IEA Identification Number	#####
Last Five Digits of ABLE Account Number:	12345
Amount:	\$1,000.00

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 7.

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

- Description of expense
- Date of purchase
- Date of notification to TDOE via email to IEA.Questions@tn.gov
- Total amount of IEA funds misused

Disallowed expenses	
Expense Description:	ABC Theme Park
Date of Purchase:	8/15/2017
Amount:	\$1,689.00
Date of Notification to TDOE via Email to IEA.Questions@tn.gov:	8/16/2017

Chapter 11 Key Points

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. Account holders may do this at **any** time.
 2. Non-renewal: The account holder chooses not to submit an IEA renewal application or renew the student's IEA 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: The account holder is removed from the IEA Program by the TDOE.
- Account holders who **voluntarily withdraw** must submit the Withdrawal from the IEA Program Form and a final expense report.
 - 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.
 - If a student returns to a public school, the student will be placed in **general education**. If the account holder requests, in writing, an evaluation for eligibility pursuant to the Individuals with Disabilities Education Act (IDEA), the school district shall treat the request as a request for an **initial evaluation**.

Chapter 11: 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 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 account holder is removed from the IEA Program by the TDOE.

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 complete the *IEA Withdrawal Form* and submit a final expense report along with all supporting receipts and documentation within **15 calendar days** of the withdrawal date.

Upon receiving the notice of withdrawal, the TDOE shall send the account holder a written notice that the *IEA Contract* has been cancelled and that the student's IEA has been closed. **Any use of IEA funds after the date of withdrawal from the IEA Program is a fraudulent use 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 any funds before closing the IEA account. It is considered a fraudulent use of funds if the account holder expends IEA funds after the date of withdrawal from the IEA Program; the account holder shall repay those funds to the state following the procedures in Chapter 7 and may not be eligible to participate in the IEA Program in subsequent school years. Any remaining funds in the IEA shall be returned to the state treasurer to be placed in the state's education funding account, called the Basic Education Program (BEP) account.

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.
- Parents/guardians 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 at any time 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.

Enrollment in a Public School After Withdrawal from the IEA Program

After a student leaves the IEA Program, the student may return to and attend the public school district in which the student resides and the school in which the student is zoned. Upon a student's return to the school district:

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

If the account holder requests, in writing, an evaluation for eligibility pursuant to the Individuals with Disabilities Education Act (IDEA), the Tennessee public school district shall 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

Parents may choose not to renew their annual *IEA Contract* (see Chapter 5). Non-renewal of an *IEA Contract* is not considered termination. The student and account holder will remain eligible to reapply in the future.

If account holders have not submitted a renewal application by the deadline posted on the IEA webpage, the IEA account will be closed by the end of the IEA contract term, and any unused funds shall be returned to the state treasurer to be placed in the state's education funding account, called the Basic Education Program (BEP) account. If repayment of funds is necessary, the TDOE will send the account holder an email requesting repayment and detailing why the funds must be repaid.

Any funds spent after May 16 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, submit a final expense report by July 31.

Account holders who do not submit a renewal application may reapply for the IEA Program the following school year, but funds previously rolled-over will not be reinstated.

To learn more about not renewing your IEA, see the "Voluntary Withdrawal" section.

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.

During the student's twelfth grade year, the TDOE will email the account holder stating that the student will complete the program, the date the student's enrollment in the IEA Program will end, the remaining balance of funds in the student's IEA, and the date any leftover funds will be returned to the state treasurer to be placed in the state's education funding account, called the Basic Education Program (BEP) account.

However, a student may continue in the IEA Program as a postsecondary student following the instructions in Chapter 12. To learn more about continuing in the IEA Program as a postsecondary student, see Chapter 12.

Removal from the IEA Program by the TDOE

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

- notify the account holder that they are being removed from the IEA Program, the reason for removal, and the account holder's right to appeal; notice of termination shall be provided electronically and via first-class USPS mail.
- freeze the funds in the IEA account and not make any further disbursements.

The account holder may appeal this decision within ten business days of receipt of the notice of removal. Such notice shall 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 pursuant to the following two-step appeal process:

- **Step 1:** The appeal should be submitted to the department on the [appeal form](#) posted on the IEA webpage and email the completed form to IEA.Questions@tn.gov. The appeal should be submitted within 10 business days of receipt of the notice of denial, suspension, termination, and/or removal. Notice of 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 commissioner of education or the commissioner's designee shall review the appeal within 30 calendar days. The commissioner's decision shall be rendered within ten business days of the date of the review.
- **Step 2:** An appeal of the commissioner's decision in step one should be filed with the commissioner and should conform to the contested case provisions of the Uniform Administrative Procedures Act (UAPA) (T.C.A. Title 4, Chapter 5, Part 3). The applicant/account holder must file the UAPA appeal with the commissioner within 30 days of the receipt of the notice of denial of the appeal. Such notice shall be deemed received three business days after the date of postmark. To file a UAPA appeal, please complete the [UAPA form](#) posted on the IEA webpage and email the completed form to 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

Parents/guardians/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 Contract* or applicable laws, rules or procedures;
- misuse of IEA funds;
- 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;
- 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 12 Key Points

- If an IEA has funds remaining upon a student's graduation from high school (including passing the GED or HiSET), he or she may use funds remaining in their IEA for approved IEA expenses used for the student's postsecondary education (see the list of approved expenses in Chapters 9 and 10).
- Postsecondary students in the IEA Program do not receive **any additional payments** to the IEA.
- The account holder must comply with IEA laws, rules, and procedures, including submitting quarterly expense reports.
- The IEA account will remain open until:
 - the student graduates from a postsecondary institution;
 - after any period of four consecutive years after high school graduation in which the student is not enrolled in an eligible postsecondary institution;
 - after a period of four consecutive years after a student enrolls in a postsecondary institution; **or**
 - the IEA reaches a balance of \$0.00.

Chapter 12: Postsecondary Education

Account holders may retain up to 50 percent of the annual IEA award every contract year in the IEA account until the student graduates from high school (including passing the GED or HiSET) or exits the IEA Program.

Upon graduating from high school, if the account holder has leftover funds in the IEA and wishes to enroll the student in a postsecondary institution, they may use the remaining funds for approved IEA expenses used for the student's postsecondary education (see the list of approved expenses in Chapters 9 and 10). **Postsecondary students 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 after graduating from high school (see Chapter 11 for more information on program completion) if:

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

* To learn which institutions are eligible to receive IEA funds, see Chapter 8.

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 the next school year, the account holder must submit the *IEA Student Renewal Application* indicating that the student will be in postsecondary and a complete Postsecondary IEA Account Holder Contract, including all supporting documentation (e.g., the *Postsecondary Education Account Holder Assurances Form* and *FERPA Waiver*). If the renewal application and/or the completed contract are not received by this date, the student will not be enrolled in the IEA Program for the 2017-18 school year.

Account Holder Responsibilities

All laws, rules, and procedures regarding the use of IEA funds must still be followed. 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 9 and 11 for using IEA funds for approved expenses.

The account holder must agree to comply with the following responsibilities outlined in Chapter 4:

- Legal Responsibilities
- Notification Requirements to TDOE
- Funding Responsibilities and Accountability
- Renewal of IEA
- Fraud Reporting

Closing the IEA

Unused funds in an IEA account each year can be used in **subsequent years**, up to four years after a student has aged out of the program (26 years old).

The student's IEA account shall be closed and any remaining funds returned to the state treasurer:

1. if the student graduates from a postsecondary institution;
2. after any period of four consecutive years after high school graduation in which the student is not enrolled in an eligible postsecondary institution;
3. after a period of four consecutive years after a student enrolls in a postsecondary institution; **or**
4. the IEA reaches a balance of \$0.00.

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 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.