



## **ESA Appeals Guidance for New and Renewal Applicant Families for the 2024-25 School Year**

After receiving a denial to participate in the Tennessee Education Savings Account (ESA) Program, a family has the right to file a Step One (1) appeal for additional application consideration according to [State Board of Education Rule 0520-01-16-.11](#). A Step One Appeal allows a family to submit additional documentation to the Tennessee Department of Education for review in alignment with the ESA Program's eligibility criteria outlined in [Tenn. Code Ann. § 49-6-2601 et seq.](#)

This document may be useful in guiding families through completing an appeal form and submitting necessary documentation. Each denial letter sent by the department includes the reason for denial; the table below lists the potential reasons a student's ESA application may be denied.

To appeal a denial, the parent or guardian **must** submit a completed and signed Appeal Form for Families to the department. Appeal forms can be completed in the portal in your student's account.

**Note:** If a family is appealing the decision for multiple children, a separate appeal form must be completed for each child in the portal.

**Step One Appeals must be submitted within 10 business days of the denial to be considered.**

Although **the submission of any documentation listed below does not guarantee an appeal will be granted**, it may provide beneficial context for unique situations or circumstances when an appeal is considered. The department's decision is based upon applicable state laws and the State Board of Education Rules. Note that in some instances, more than one reason is given on the denial letter, and families should attempt to address each reason provided in the appeal.

**Denial reason: Ineligible due to missing field on application: missing the school transcript.**

If your application indicates that your child lives or has lived outside of Tennessee during the 2023-24 school year, submit the following with your appeal:

- A school transcript from your child's prior school for the 2023-24 school year.
  - If a transcript is not available, submit a report card from your child's prior school for the 2023-24 school year.
  - The transcript should clearly state the year, child's name, school name, and completion of the grade/promotion to the next grade.

If the child attended more than one school during the 2023-24 school year, include a list of schools and dates the child was enrolled. For any gaps in enrollment, include an explanation.

**Denial reason: Ineligible due to grade entering. Students must be entering grades K-12.**

If your application indicates that your child is entering kindergarten for the 2024-25 school year, submit the following with your appeal:

If your child was born between August 15 and September 30: Submit a letter of admission from the director of the school. The letter must indicate that through testing and evaluation, the child was found sufficiently mature emotionally and academically to enter kindergarten for the 2024-25 school year.

**Denial reason: Ineligible due to prior school year status.**

Students must have attended a Tennessee public school for one full school year or be eligible for the first time to attend a Tennessee public school. Students who attended a public school in Tennessee for the entire 2019-20, 2020-21, or 2021-22 school year are also eligible.

Students who entered a non-public school for the first time in the 2019-20, 2020-21, or 2021-22 school years are also eligible. This may include students who entered kindergarten during these years or children who entered a non-public school after moving to Tennessee from another area.

If your child was **not** enrolled in a Tennessee public school for one full year, submit any of the following with your appeal:

- a letter explaining the child's attendance (schools, locations, and dates) along with transcripts from the schools;
- a letter explaining the child's late enrollment in a Tennessee public school for the 2023-24 school year (e.g., transferring schools, moving homes, waiting on enrollment confirmation, unique circumstance) with supporting documentation; or
- a letter explaining the child's early withdrawal from a Tennessee public school for the 2023-24 school year (e.g., moved to a new city, unique circumstance) with supporting documentation.

**Denial reason: Ineligible due to missing, incomplete, or incorrect financial documents submitted.**

**Tax Form 1040 from 2023 not submitted; missing tax document.** If your application was missing a tax document, submit any of the following with your appeal:

- A federal tax return from the most recent year (Form 1040, year 2023).
  - A 1040 tax form from Parent 1 and/or Parent 2 (as listed on the application) showing the child as a dependent. Tax Forms should be sent for all income-producing adults living with and providing for the child. A W-2 is not sufficient as it may not be reflective of your total income, nor does it include household size.
- Proof of eligibility for enrollment in the state's Temporary Assistance for Needy Families (TANF) Families First program such as an annual TANF eligibility letter or most recent benefits statement dated within the past 12 months
- TennCare benefits that are currently active for the child on the application, including a card or verification letter
- An IRS tax transcript from the most recent year 2023.
  - If this option is selected, families must include copies of social security cards for **all** individuals listed on the transcript.
- Supplemental Nutrition Assistance Program (SNAP) most recent benefit statement or letter of eligibility indicating the student as a recipient dated within the past 12 months

**Based on household size and income as listed on Line 9 of Tax Form 1040, income does not meet income requirement for federal free lunch rate as listed in the income table in the application.** If your income was above the requirement and a unique situation is the cause, you may submit any of the following with your appeal:

- A letter explaining why income (as listed on Line 9 of Tax Form 1040) is above the requirement with supporting documentation (e.g., W-2 Forms, 401K Rollover Forms, bank statements, receipts for purchases).
- Proof of expenses for unique circumstances including, but not limited to invoices or receipts for funeral costs, out of pocket healthcare costs, travel costs, moving or relocation costs.
- Job change status, including documentation to support loss of job, letter from employer explaining reduced work hours, adjusted salary, or other reduced-income documentation.

Note: Tenn. Code Ann. § [49-6-2602\(3\)\(D\)](#) only allows the department to consider the student's household income for the **previous year**, prior to application.

**TANF letter submitted was outdated or missing critical information such as applicant name.**

Submit any of the following with your appeal:

- TANF letter from the most recent year
- A letter explaining why the applicant's name listed on TANF letter is not the same as Parent 1 or Parent 2 (as listed on the application) with supporting documentation.

**Denial reason: Ineligible due to not meeting residency requirements. Missing acceptable proof of residence.**

- **Residence is not within Memphis-Shelby County Schools (MSCS), Metro Nashville Public Schools (MNPS), Hamilton County Schools (HCS), or the Achievement School District (ASD), zoned school districts.** If your residence is listed as outside of MSCS, MNPS, or HCS zoned school districts, submit the following with your appeal:
  - A letter explaining your address change with supporting documentation from the proof of residency list on the application.
- **Proof of residence is missing a signature and/or notary seal, as required.** If your proof of residence is missing a signature and/or notary seal, submit the following with your appeal:
  - An affidavit from your landlord or the owner of your current residence signed within the past 30 days. Download the affidavit form here: [Landlord Affidavit of Residence](#).
- **Proofs of residence do not match.** Both proofs of residence must show the same current address. If the proofs of residence submitted in your application do not have matching addresses, submit **two** of the following with your appeal:

**Issued within the LAST 90 DAYS**

- **Utility Bills or Connection Notices**  
Home or Mobile Phone, Water, Gas, Electric, Internet, Cable, Waste Collection
- **Installment Loan Statement**  
Automobile, Mortgage, Personal, Student, Bank
- **Insurance Bill or Policy**  
Homeowner's or Renter's insurance, Automobile insurance, Life insurance, Health insurance
- **Affidavit of Residence**  
Landlord affidavit of residence (signed and notarized), Employer verification of resident address on company letterhead (signed), Employer verification of resident address without letterhead (signed and notarized)  
*Note: any affidavit of residence or verification without letterhead must be notarized*
- **Fiscal Documentation**  
Bank Statement, Employment Check Stub, W-2
- **Agency Documentation**  
Social Security, Disability, TANF (Temporary Assistance for Needy Families), SNAP (Supplemental Nutrition Assistance Program), Public Assistance / Government Benefits
- **Court Documentation**

**Issued within the LAST 365 DAYS**

- **Vehicle Registration or Title**  
Current Tennessee Vehicle Registration, Certificate of Vehicle Title
  - **Rental or Mortgage Contract**  
Deed of Sale for Property, Mortgage Contract, Rental or Lease Agreement (signed by landlord and resident)  
*Note: any handwritten contracts or agreements must be notarized*
  - **Tennessee Voter Registration Card**
  - **Tax Documentation**  
2023 IRS Tax Return (Form 1040), Real Estate Tax Receipt, Personal Property Tax Receipt
- (NON-EXPIRED)**
- **Tennessee Identification Cards**  
Driver License, Identification License or Card, Handgun Carry Permit



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