



ESA Application Appeals Guidance for New and Renewal Applicant Families

ESA Application Appeals Process

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 (department) 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 Step One Appeal Form for Families to the department. Step One Appeal forms must be completed in the online 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. Please know that if the Step 1 appeal is denied, families have the option to submit a Step 2 appeal. Please visit the [Appeals webpage](#) of the [ESA webpage](#) for more information.

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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** for denial provided in the appeal.

Reasons for Denial

Denial reasons include the following:

1. [Ineligible due to missing field on application: missing the school transcript.](#)
2. [Ineligible due to grade entering. Students must be entering grades K-12.](#)
3. [Ineligible due to missing field on application: missing the school transcript.](#)
4. [Ineligible due to prior school year status.](#)
5. [Ineligible due to missing, incomplete, or incorrect financial documents submitted.](#)
6. [Ineligible due to not meeting residency requirements. Missing acceptable proof of residence.](#)

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 2025-26 school year, submit the following with your appeal:

- A school transcript from your child's prior school for the 2025-26 school year.
 - If a transcript is not available, submit a report card from your child's prior school for the 2025-26 school year.
 - The transcript should clearly state the year, child's name, and school name.

If the child attended more than one school during the 2025-26 school year, include a list of schools and dates the child was enrolled. For any gaps in enrollment, include an explanation.

Ineligible due to grade entering. Students must be entering grades K-12.

If your application indicates that your child is entering kindergarten for the 2026-27 school year and your child was born between August 15 and September 30, submit the following with your appeal:

- 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 2026-27 school year.

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emotionally and academically to enter kindergarten for the 2026-27 school year.

Ineligible due to prior school year status.

Students must have attended a Tennessee public school for **one full school year** immediately before receiving an ESA or be eligible for the first time to attend a Tennessee public school.

Students who were enrolled, or eligible for the first time to enroll, in a Tennessee non-public school in the 2019-20, 2020-21, or 2021-22 school years are also eligible. Students who are eligible the first time to enroll in a Tennessee public school include students who entered kindergarten during these years or children who entered a non-public school after moving to Tennessee from another state. Enrolled, or eligible for the first time to enroll, in a Tennessee public school during one of the above three years does not include pre-kindergarten.

If your child ***was not enrolled*** in a Tennessee public school for one full school year immediately before receiving an ESA, 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 2025-26 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 2025-26 school year (e.g., moved to a new city, unique circumstance) with supporting documentation.

Ineligible due to missing, incomplete, or incorrect financial documents submitted.

Options for showing proof of income are limited to the following:

1. Federal tax return (Form 1040, most recent for 2025) Please note: The name, address, entire list of dependents, and Line 9 of the document must be visible. Individuals listed on the 1040 are considered household members, and the total income (line 9) is the amount used for calculating income eligibility with household size. The student's name should be listed as a dependent.
2. Eligibility letter for any of the following assistance programs, dated within the past 365 days:
 - a. Supplemental Nutrition Assistance Program (SNAP) - current benefits documentation should list the name of the parent and/or student,
 - b. Temporary Assistance for Needy Families (TANF) - current benefits documentation should list the name of the parent and/or student, or
 - c. TennCare Medicaid (Please note: There are limited TennCare program types that will demonstrate meeting the income eligibility requirement for ESA, and the student must be listed as the recipient of the benefits.).

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.

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), or Hamilton County Schools (HCS) 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 residence 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 and use the Landlord Affidavit of Residence form, available on the [Applications page](#) of the [ESA webpage](#) under the Residency Requirements drop-down menu.

Proofs of residence do not match. Both proofs of residence must show the same current address, and **at least one document must be current or updated within the last 90 days of the application.** If the proofs of residence submitted in your application do not have matching addresses, submit **two** of the following with your appeal:

- **Group One: Issued within the LAST 90 DAYS**
 - Utility Bill or Connection Notices
 - Water, Gas, Electric, Internet, Garbage Collection
 - Installment Loan Statement
 - Automobile, Mortgage, Personal, Student, Bank
 - Insurance Bill or Policy
 - Homeowner's or Renter's Insurance, Automobile Insurance, Health Insurance
 - Affidavit of Residence
 - Landlord affidavit of residence (signed and notarized)
 - Fiscal Documentation

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- Employment Check Stub, Bank Statement
 - Agency Documentation
 - Social Security, Disability, TANF, SNAP, Public Assistance/Government Benefits
 - Court Documentation
- **Group Two: Issued within the LAST 365 DAYS**
 - Rental or Mortgage Contract
 - Deed of Sale or 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
 - 2025 IRS Tax Return (Form 1040), Real Estate/Property Tax Receipt
- **Non-Expired**
 - Tennessee Identification Cards
 - Driver's License, Identification License or Card, Handgun Carry Permit

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