Individualized Education Account (IEA) Program
2018-19 Account Holder Training

IEA Team: Rebecca Wright and Meg Cummins
IEA Team and Contact Information

- **IEA Team:**
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  - Meg Cummins, Account Specialist
  - Kristi Harris, Special Projects Coordinator

- **Contact the IEA Team:**
  - [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov)
  - (615) 253-3781
IEA Webpage, Update, and Email Address

- IEA Webpage: https://www.tn.gov/education/iea.html
  - Resources and information for parents
- Monthly IEA Email Newsletter – *IEA Account Holder Update*
  - Provides information about key dates, upcoming deadlines, and resources available for account holders
Agenda

1. Introduction to the IEA Program
2. Account Holder Responsibilities
3. Assessment Verification
4. IEA Funding
5. Approved IEA Expenses
6. Expense Reports
7. Student Enrollment in the IEA Program and Exiting the Program
Introduction to the IEA Program
The Individualized Education Account (IEA) Program was adopted by the state legislature in 2015.

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.
IEA Program School Options

- Students in the IEA Program cannot be enrolled full time in a public school as their school of record.
- Students can either be:
  - enrolled as an independent homeschooled student registered with the school district, or
  - enrolled in a private school (including private virtual schools and umbrella programs).
Account Holder Responsibilities
Account Holder Rights and Responsibilities

- See Chapter Four of the *IEA Parent Handbook* for a complete list of the rights and responsibilities.

- By placing your student in the IEA Program, you have agreed to:
  - Take **full legal responsibility for the education** of your student, including obtaining services necessary to educate your student
  - **Waive all** of your student’s **rights to services** under the federal Individuals with Disabilities Education Act (IDEA)
All Student Rights and Services are Waived

Students in the IEA Program:

- **do not receive any services or accommodations** through the public school system;
- **no longer** have an **active** Individualized Education Program (IEP);
- **are not eligible for the services** listed in the IEP through the public school system, including test accommodations; **and**
- **are not** able to get a **services plan** through a public school district.
Additional Responsibilities

- Comply with all the state laws, rules, and procedures for the IEA Program.
- 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.
- Research, review, and approve/contract with participating schools, therapists, tutors, and other providers, as needed.
- Submit quarterly expense reports and receipts to the TDOE.
- Submit assessment verification forms, if applicable.
The notification requirements for account holders to the TDOE and the IEA liaison for the school district in which the student resides are in Chapter Four of the Parent Handbook, and in cases that include, but are not limited to:

- Student withdraws from the IEA Program
- Student returns to public school
- Student graduates from high school or ages out of the IEA Program
- Student transfers to/from a participating school
- Student moves to another school district
- Student’s home address changes
- Account holder’s contact information changes
If at any time the information submitted in the application and/or contract changes, including, but not limited to, the legal name, email address, residential address, and/or phone number of the account holder/student, the account holder must report the changes by completing the Account Holder and Student Information Update Form (see the 2018-19 IEA Program Account Holder Forms Access Guide to access the form).

If the address changes, the account holder must submit proof of residency showing the account holder's name and physical address to IEAQUESTIONS@tn.gov.

- 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.
Move to Another 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.
  - This must be done within **15 calendar days** from the date the student’s residence moved.
  - A [list of IEA liaisons](#) can be found on the IEA webpage.
Transferring Schools in the IEA Program

- Students enrolled in the IEA Program can transfer from one nonpublic school (including home school) to another at any time during the school year.
- Account holders are responsible for notifying the department if their student transfers to a new school by completing the *Notice of School Transfer Form*.
  - The form must be submitted within 15 calendar days of withdrawing from a school.
- See the *2018-19 IEA Program Account Holder Forms Access Guide* to access the form.
Per state law, students in grades 3–8 must take an annual assessment in English language arts (ELA) and mathematics.

- Students with disabilities who would have participated in the alternate assessment, as determined on the student's IEP that was active at the time of application to the IEA Program, are exempt from this requirement.

The assessment must be either a nationally norm-referenced assessment approved by the TDOE or the TCAP assessment.

- Students in the IEA Program will not receive testing accommodations on state TCAP assessments.
- The handbook includes a list of the approved norm-referenced tests.
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.
## Where do students take the assessments?

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Private School Students</th>
<th>Home-school Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Tests (TCAP assessments)</td>
<td>Parents should contact the private school to ask them to order the tests from the state. The private school should administer the test.</td>
<td>Parents should contact the school district with which they are registered in order for their student(s) to take the assessment.</td>
</tr>
<tr>
<td>Norm-referenced Tests</td>
<td>Parents should contact the private school to ask if the school could order and administer the test. Depending on which test the parent chooses, the test could be ordered directly from the testing company or administered through a local testing center.</td>
<td>Depending on which test the parent chooses, the test could be ordered directly from the testing company or administered through a local testing center.</td>
</tr>
</tbody>
</table>
Assessment Verification

- Parents are encouraged to make a decision as to which assessment the student will take early in the school year to ensure that:
  - the school is able to administer the test, and
  - account holders will be able to submit the score report by the TDOE deadline.
- If the student is taking a TCAP assessment, the account holder must notify the school district or private school to request the test by Dec. 15.
- Account holders may use IEA funds to pay for test fees, including the cost to administer the test following the guidelines in Chapter Eight of the IEA Parent Handbook.
Account holders are **required** to submit the Assessment Verification Form to the TDOE by **June 3, 2019, by 3 p.m. CT**

If the student takes a **norm-referenced assessment**, the account holder must submit copies of the student’s assessment score report to the TDOE by **July 12, 2019, by 3 p.m.**

Failure to submit the Assessment Verification Form and/or Score Report may result in **removal of the student from the IEA Program** and suspension of the IEA account.
Assessment Verification Form

- See the 2018-19 IEA Program Account Holder Forms Access Guide to access the form.
- What information is needed to complete this form?
  - Name of the student
  - Student state ID number
  - Name of the assessment
  - Date the assessment was administered
  - Location where the assessment was administered (e.g., name of the school or testing center)
Assessment Score Report

- If the student takes a **norm-referenced assessment**, the account holder must submit copies of the student’s score report that includes all of the following:
  - Name of the student
  - 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, attach it to the **Assessment Verification Form** or email it to [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov).
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.

Use of IEA funds must be for the *sole benefit of the participating student for which the IEA account is established*. 
The average annual amount of IEA awards across the state for the 2018-19 school year is approximately $6,957, but will vary across school districts.

To see the amount of the IEA funding for the 2018-19 school year, go to the ‘Resources’ section of the IEA Webpage, click ‘Per Pupil Funding-Parents,’ and then locate the district in which your child resides.
Funding Disbursement

- Account holders receive funding in **10 equal payments** deposited into an IEA debit card account.
- The **approximate** dates for the IEA payments are posted on the ‘**Key Dates**’ section of the IEA webpage.
  - 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.
  - If the IEA expense report is not approved or is submitted late, there will be a delay in disbursement of the next IEA payment.
General Guidelines for Use of IEA Funds

- **Funds roll over**, so account holders are not required to spend the entire sum each quarter.

- **At least fifty percent** of the annual IEA award must be spent by the deadline to submit the Quarter 4 IEA Expense Report (see Chapter Seven).

- After graduating from high school, or reaching 22 years of age, **unused funds in an IEA account** from prior years can be used in subsequent years, **up to four consecutive years**, for postsecondary education.
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.

- The TDOE has a **zero tolerance policy** for misuse of IEA funding.

- Account holders must **repay** all misspent funds.

- See Chapter Seven of the *IEA Parent Handbook.*
Taxability of IEA Funds

- IEA payments are reportable transactions for purposes of IRS information return reporting.
- IEA payments will be reported each calendar year to the IRS on a Form 1099.
- Please consult your tax professional for advice and guidance on how to address the 1099 in your tax return.
  - “IRS Publication 970 Tax Benefits for Education” may provide additional guidance for you and your tax preparer and can be found at https://www.irs.gov/forms-pubs/about-publication-970.
  - This publication provides a worksheet that may be useful in reviewing your applicable education income and expenses.
Refunds

- Account holders **may not accept any payment, refund, or rebate of IEA funds** from a provider of any goods or services for the IEA Program.
- Account holders must report refunds of prepaid tuition, fees, items, and/or services to the TDOE within **10 business days**.
- See Chapter Seven of the *IEA Parent Handbook*. 
Refunds

- 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.
Approved IEA Expenses
Approved Uses of IEA Funds

- Use of IEA funds must be for the **sole benefit of the participating student** for which the IEA account is established.
  - All expenses must be educational in nature.
- There are **15 types** of approved expenses for the IEA Program.
  - Some expenses require **pre-approval** before IEA funds can be used to pay for the expense.
- The IEA Program **will not reimburse account holders** for any personal funds spent.
The *IEA Parent Handbook* posted on the IEA webpage has the complete *description* of each of the approved expenses and explains the *process* for parents to receive *pre-approval* for designated expenses.

All pre-approval forms and recurring ABLE/Coverdell contribution request forms are only valid for the contract year in which they are submitted.

- Some pre-approval forms expire before the end of the contract year.
Expenses That Do Not Require Pre-Approval
Parents may use IEA funds for tuition, fees, and/or required textbooks at a participating school.
- The list of participating schools is posted on the IEA webpage.

Private schools must apply to the TDOE to participate in the IEA Program and meet the qualifications explained in the IEA Parent and Private School Handbooks.

Many schools charge fees in areas that are not approved by the IEA Program.
- All fees submitted must be itemized.
IEA funds may be used to pay for textbooks **required** by participating schools.

Parents must submit a *Required Textbooks Affidavit Form* **before** the expense is reported in the quarterly expense report.

- Required textbooks may be purchased before submitting this form.

*A Required Textbooks Affidavit Form* is required for **each** required textbook.
Completing the **Required Textbooks Affidavit Form**

- See the *2018-19 IEA Program Account Holder Forms Access Guide* to access the form.

- What information is needed to complete this form?
  - Name of participating school/postsecondary institution
  - Textbook information
    - Name of textbook, course for which book is required, publisher of book, date of publication, and direct web link to a web page describing the textbook
    - Attach documentation showing textbook is required by the school (e.g., syllabus, fee schedule, letter from administration)
Parents may use IEA funds for tuition, fees, and/or required textbooks at eligible postsecondary institutions.

- See Chapter Eight of the *IEA Parent Handbook* for an explanation of the eligibility criteria for postsecondary institutions.

Many institutions charge fees in areas that are not approved by the IEA Program.

- **All fees submitted must be itemized.**

A *Required Textbook Affidavit Form* must be submitted before the expense is reported in the quarterly expense report.
IEA funds can be used to pay for postsecondary tuition at an eligible postsecondary institution if the student is in grades K–12 and takes classes at a postsecondary institution while they are still enrolled in either their K–12 private school or independent home school (i.e., dual enrollment).

IEA funds could only be used to pay for tuition paid for and services provided (e.g., classes) during the IEA contract term (Aug. 1, 2018–July 31, 2019).

All the student’s records with the state (e.g., IEA Program), school district (e.g., school district home school coordinator), any schools the student is attending (e.g., private and home schools), and any postsecondary institutions in which the student is dual enrolling would need to reflect that the student is in grades K–12 and not postsecondary.
If your student is dual enrolling, you are still required to:

- Provide an education for the student in at least the subjects of English language arts, mathematics, social studies, and science.
- Enroll the student in a nonpublic school (which includes private and home schools) that meets the compulsory school attendance requirements in state law (T.C.A. § 49-6-3005). If the student is being independently homeschooled, you will need to contact the home school coordinator for the school district in which your student resides for information and requirements for home schooling.

Account holders must contact the postsecondary institution to determine if the IEA payment schedule aligns with the payment deadlines for payment of tuition.
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.
- This section applies to individual courses students take through an online learning program.
- IEA funds cannot be used to pay for a student’s full-time enrollment in an online learning program/course unless the school providing the program/course is a private school approved to participate in the IEA Program.
- The TDOE strongly encourages account holders to receive pre-approval before using IEA funds to pay for online learning programs/courses.
Requesting Pre-Approval for Online Learning Programs/Courses

- See the 2018-19 IEA Program Account Holder Forms Access Guide to access the form.
- What information is needed to complete this form?
  - Name of the online learning program/course
  - Name of the organization/school/vendor providing the online learning program/course
  - Direct web link to a web page describing the online learning program/course
Curriculum and Supplemental Materials

- Curriculum is defined as instructional educational materials for an academic course of study for a particular content area or grade level.
- Supplemental materials are an approved expense if they are required by the curriculum.
- The TDOE strongly encourages account holders to receive pre-approval before using IEA funds to purchase curriculum materials.
- More information about curriculum requirements can be found in Chapter Eight of the IEA Parent Handbook.
Completing the Curriculum Pre-Approval Request Form

- See the 2017-18 IEA Program Account Holder Forms Access Guide to access the form.
- What information is needed to complete this form?
  - Name of curriculum
  - Author/publisher
  - Direct web link to a web page describing the curriculum
  - Subject area
  - Name of supplemental materials (if applicable)
  - Direct web link to a web page describing the supplemental materials (if applicable)
Reselling Curriculum Materials

- Resale of items purchased with IEA funds is considered a violation of the IEA state contract and may be grounds for removal and referral to the Attorney General’s Office for investigation.
  - All IEA funds are solely approved for the use and benefit of the student enrolled in the IEA Program and their education.
  - 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.

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

- Must be a **commercial transportation** provider, such as a taxi or bus service
  - It does not include private transportation by a parent or participating student.
- Transportation fees can only be used for transportation to **schools and educational providers** (including tutors and therapists).
- Account holders must get a **receipt** for transportation expenses paid using IEA funds.
Account holders can use IEA funds to pay for the following:

- Nationally standardized norm-referenced achievement tests
- AP tests, IB tests, CTE exams
- Any examinations related to college or university admission including:
  - SAT
  - ACT
IEA funding may be used to pay for services provided through an agreement with a public school district, including individual classes and extracurricular programs.

Account holders may contract with school districts to provide services to the student.

- However, school districts are not required to contract with IEA account holders.

Account holders must receive a complete paid invoice for all services (including tuition).
Debit Card Fees

- There are currently **no fees** for the IEA debit card.
Expenses that Require Pre-Approval
Account holders must complete, submit, and receive approval by the TDOE for educational therapy and tutoring services before IEA funds can be used to pay for services.

- This form must be submitted once per school year for each provider, unless the pre-approval expires before the end of the IEA contract year.

Use of IEA funds must be for the sole benefit of the participating student for which the IEA account is established.

IEA funds can only be used to pay for services provided and billed after the date of pre-approval and before the date the pre-approval expires.
The TDOE does not endorse any provider.

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

- complies with the criminal background check rules pursuant to the rules of the SBE 0520-01-11 and
- holds professional liability insurance (therapists only).

See Chapter Nine of the IEA Parent Handbook for more information.
IEA funds can be used to pay for educational therapy: Individualized services designed to develop or improve academic performance through instructional and therapeutic techniques.

All therapy services through the IEA Program must be “direct service,” meaning that they must be directly related to the education of the student.

- IEA funds cannot be used to pay for medical therapy.

Therapy must be provided by a licensed or accredited practitioner or provider who meets the requirements explained in the IEA Parent Handbook.
Completing the Educational Therapies and Services Pre-Approval Form

- See the 2018-19 IEA Program Account Holder Forms Access Guide to access the form.

- What information is needed to complete this form?
  - Therapist information
    - Therapist’s name, phone number, business address, email address, license type, and license number
  - Therapy information
    - Name of therapy provided and description of therapy’s educational purpose
  - Optional: fee schedule of therapist
Tutoring Services

- IEA funds can be used to pay for tutoring services in the academic subjects listed in Chapter Nine of the *IEA Parent Handbook*.

- Tutoring services are supplementary instruction in an academic subject area provided to support/enhance the primary instruction that a student receives in a lesson, course, and/or classes.
  - Tutoring services are not the primary instruction, and lessons and classes do not count as tutoring services.
  - Please note: Lessons, classes, and tuition fees are not considered tutoring services.
Tutoring Services

- Tutoring services must be provided by a tutor/tutoring facility who/that meets the requirements explained in Chapter Nine the *IEA Parent Handbook*.
- Account holders must receive **pre-approval from the TDOE** before spending IEA funds on tutoring services.
- More information about approved tutoring services can be found in Chapter Nine of the *IEA Parent Handbook*. 
Completing the Tutoring Services Agreement Form

- See the 2018-19 IEA Program Account Holder Forms Access Guide to access the form.

- What information is needed to complete this form?
  - Tutor/tutoring facility information
    - Name, credentials, phone number, email address, and business address
  - Tutoring subject area(s)

- Attach proof of tutor’s credentials (i.e., National Board Certificate, Praxis score reports, college transcript)

- Optional: tutor’s fee schedule
Computer Hardware and Technological Devices

- Computer hardware and technological devices (including assistive technology) must be used for the student’s educational needs and either:
  - are a required device for communication or physical access to instruction; or
  - allow 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 pre-approval form completed by a licensed treating physician and receive notification that the form has been received by the TDOE.
Computer Hardware Form

- There are two Computer Hardware Pre-Approval Forms:
  - Computer Hardware TDOE Pre-Approval Form
  - Computer Hardware Physician Pre-Approval Form
- More information about approved computer hardware and technological devices can be found in Chapter Eight of the IEA Parent Handbook.
Completing the Computer Hardware TDOE Pre-Approval Form

- See the 2018-19 IEA Program Account Holder Forms Access Guide to access the form.
- What information is needed to complete this form?
  - Computer hardware information
    - Name of computer hardware/technological device and description of its educational purpose
    - Web link to web page that describe the computer hardware/technological device
  - Licensed treating physician information (for physician form)
    - Name, license information, business address, phone number, email address, and **physician’s signature**
ABLE TN Contributions

- IEA account holders may use IEA funds to make contributions to an achieving a better life experience (ABLE) account for the benefit of the student enrolled in the IEA Program.

- ABLE TN is a savings program designed to help individuals challenged by physical and/or mental disabilities to put aside extra money to pay for qualified expenses.

- An ABLE TN account must be opened in the name of the student who is enrolled in the IEA Program.
ABLE TN Contributions

- Up to $15,000 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.
- For more information on how funds deposited into ABLE accounts can be used, please visit: [http://abletn.gov/IEA.html](http://abletn.gov/IEA.html).
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.

– It can take up to 90 calendar days from the date you receive the notice that the TDOE has processed the form to receive the contribution check.
ABLE Contribution Form Steps

- **Step 4:** Receive the IEA ABLE contribution check from the TDOE and deposit the funds into the ABLE TN account listed on the contribution form following the instructions posted on [http://abletn.gov/IEA.html](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 as the receipt.
530 Coverdell Contributions

- Up to $2,000 of the annual IEA award may be contributed to a 530 Coverdell Account.
- 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.
530 Coverdell Contributions

- A Coverdell must:
  - be opened in the account holder’s name only.
  - be awarded to the student enrolled in the IEA Program.
  - *Note: The IEA account holder must also be the signatory on the 530 Coverdell account.*

- Coverdell contributions can only be made Aug. 1–July 31 of the IEA contract year in which the contribution was made.
Coverdell Contribution Form Steps

- **Step 1:** The account holder must open the Coverdell account.

- **Step 2:** The account holder must 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.
It can take up to 60 calendar days from the date you receive the notice that the TDOE has processed the form to receive the contribution check.

**Step 4:** Receive the IEA Coverdell contribution check from the TDOE and deposit the funds it into the Coverdell account.
- 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 either a receipt of the contribution or an account statement showing the contribution was made with your expense report.
Expense Reports
Expense Reports

- State law and the IEA Contract require account holders to **report spending of IEA funds** to the TDOE on a quarterly basis.

- **Account holders must submit quarterly expense reports to the TDOE by the deadlines posted on the IEA webpage.**
  - The TDOE may **suspend or close** an IEA account if the account holder fails to submit a complete expense report and receipt by the deadline.

- Expenses not reported to the TDOE are considered misuse of funds.

- The TDOE must receive complete expense reports, including receipts for all purchases, **before** the next IEA funding disbursement.
Expense Reports

- The *IEA Expense Report Form* allows the account holder to track their quarterly purchases and report them to the TDOE.

- When should an account holder submit an expense report and receipts?
  - **Quarterly** by 3 p.m. CT on: **Oct. 1, Jan. 3, March 1, and May 1.**
  - If you have spent zero IEA funds in a 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.
Expense Reports

- 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.
- Account holders should only report the amount **charged on the IEA card**.
  - Personal funds spent on educational expenses **should not** be included on the expense report.
- More information about expense reports can be found in Chapter Ten of the *IEA Parent Handbook*. 
Receipts

- 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 (e.g., type of therapy provided, itemized list of fees for private school)
  - Amount of purchase
  - All invoices must have a zero balance or documentation showing that the invoice was paid.
- Bank account statements do not qualify as receipts.
Completing Expense Reports

- See the 2018-19 IEA Program Account Holder Forms Access Guide to access the form.

- What information is needed to complete this form?
  - The information needed to complete the expense report depends on the type of expenses.

- Complete instructions for how to report each type of expense on the expense reports can be found in Chapter Ten of the IEA Parent Handbook.
## Expense Report – Participating Schools

<table>
<thead>
<tr>
<th>Expense Type</th>
<th>Information Needed for Expense Report</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>School Tuition and Fees</strong></td>
<td>- Name of the IEA participating school that matches the name on the list of IEA participating schools</td>
</tr>
<tr>
<td></td>
<td>- Itemized description/list of tuition and fees (e.g., class names, fee type)</td>
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<tr>
<td></td>
<td>- Amount paid for the quarter with your IEA debit card</td>
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<tr>
<td></td>
<td>- Date of the purchase</td>
</tr>
<tr>
<td><strong>Textbooks Required by School</strong></td>
<td>- Name of the IEA participating school</td>
</tr>
<tr>
<td></td>
<td>- Amount</td>
</tr>
<tr>
<td></td>
<td>- Date of the purchase</td>
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<tr>
<td></td>
<td>- Textbook name</td>
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<tr>
<td></td>
<td>- Date Textbook Affidavit Form was submitted</td>
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</table>
## Expense Report – Postsecondary

<table>
<thead>
<tr>
<th>Expense Type</th>
<th>Information Needed for Expense Report</th>
</tr>
</thead>
</table>
| **Institution Tuition and Fees**      | - Name of the postsecondary institution
- Accrediting organization (private institutions)
- Itemized description/list of tuition and fees (e.g., class names, fee type)
- Amount paid for the quarter with your IEA debit card
- Date of the purchase                 |
| **Textbooks Required by the Institution** | - Name of the postsecondary institution
- Amount paid for the quarter with your IEA debit card
- Date of the purchase
- Textbook name
- Date *Textbook Affidavit Form* was submitted |
Expense Report – Educational Therapy

- Name of the therapist
  - 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.
- Business name (if applicable)
- Date that the *Educational Therapies and Services Pre-Approval and 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
Expense Report – Tutoring

- **Name of the tutor**
  - The name of the provider (e.g., tutor) 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.

- **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**
Expense Report – Curriculum

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

- If the account holder purchased supplemental materials:
  - Name of supplemental materials
  - Link to webpage that describes the supplemental materials
  - Link to webpage that shows the curriculum requires the supplemental materials
  - Date of purchase
  - Total amount spent on supplemental materials
Expense Report – Online Programs/Courses

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

- Name of computer hardware/technological 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
- Date of purchase
- Total amount of IEA funds used
## Expense Report

<table>
<thead>
<tr>
<th>Expense Type</th>
<th>Information Needed for Expense Report</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ABLE TN Contributions</strong></td>
<td>- Last five digits of the ABLE account number</td>
</tr>
<tr>
<td></td>
<td>- ABLE IEA identification number</td>
</tr>
<tr>
<td></td>
<td>- Date the IEA ABLE Contribution Form was Approved by the TDOE</td>
</tr>
<tr>
<td></td>
<td>- Date(s) of contribution(s)</td>
</tr>
<tr>
<td></td>
<td>- Total amount of IEA funds contributed to the account</td>
</tr>
<tr>
<td><strong>530 Coverdell Plan Contributions</strong></td>
<td>- Name of financial institution</td>
</tr>
<tr>
<td></td>
<td>- Date the IEA Coverdell Contribution Form was Approved by the TDOE</td>
</tr>
<tr>
<td></td>
<td>- Date(s) of contribution(s)</td>
</tr>
<tr>
<td></td>
<td>- Total amount of IEA funds contributed to the account</td>
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</table>
## Expense Report

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</tr>
</thead>
<tbody>
<tr>
<td>Public School Services</td>
<td>- Name of the public school&lt;br&gt;- Name of the public school district&lt;br&gt;- Description of the service/fee&lt;br&gt;- Date of purchase&lt;br&gt;- Amount paid for the quarter with your IEA debit card</td>
</tr>
<tr>
<td>Transportation</td>
<td>- Name of transportation provider (Do not use vague terms such as “bus” or “taxi service.”)&lt;br&gt;- Destination name (e.g., name of provider, name of school)&lt;br&gt;- Date of transportation&lt;br&gt;- Total amount of IEA funds used to pay for transportation</td>
</tr>
<tr>
<td>Expense Type</td>
<td>Information Needed for Expense Report</td>
</tr>
<tr>
<td>--------------</td>
<td>----------------------------------------</td>
</tr>
</tbody>
</table>
| Testing Fees | - 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 |
Student Enrollment in the IEA Program and Exiting the Program
To continue in the IEA Program, account holders must **renew** the IEA every year by submitting the *IEA Renewal Application*.

- The renewal application for 2019-20 is due by **June 3, 2019, at 3 p.m. CT.**
- Completed contracts for the 2019-20 school year must be received by the TDOE by **July 26, 2019, at 3 p.m. CT.**

If the renewal application and/or the completed contract is not received by the deadline, the student will not be enrolled in the IEA Program for the 2018-19 school year, and the IEA account will be closed by Aug. 1.
Non-Renewal

- Parents may choose not to renew their annual IEA contract (see Chapters Five of the Parent Handbook).
- 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.
- 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.
Removal from the IEA Program

- Pursuant to rules of the SBE Chapter 0520-01-11, the TDOE may remove any account holder from participating in the IEA Program.
- The account holder may appeal this decision within 10 business days of receipt of the notice of removal.
- See Chapter 11 of the *IEA Parent Handbook* for more information.
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.
Term of the IEA

- A student who enrolls in the IEA Program will remain eligible to continue in the IEA Program until the student:
  1. withdraws from the IEA Program (including return 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 for the next school year.
Withdrawing from IEA Program

- Students **can withdraw from the IEA Program** at any time and return to the school district.

- To withdraw, account holders must:
  - **notify the school district** in which the student resides; and
  - **submit** to the TDOE the *Student Withdrawal from the IEA Program Form* and a **final expense report** with all supporting documents and receipts within **15 calendar days** of the withdrawal date.

- Any use of IEA funds after the date of withdrawal from the IEA Program is a misuse of funds.
After withdrawing the child from the IEA Program, parents can:

- enroll their child in public school,
- keep the student enrolled in the nonpublic school the child is currently attending, or
- enroll their child in another nonpublic school.

If the student **returns to the school district**, account holders must request, in writing, an **evaluation for eligibility**, in order for the student to be eligible for services.

- The school district must treat the request as a request for an **initial evaluation**.
Things to Consider Before Withdrawing

- There is only one application window each school year for the IEA Program.
- Parents must ensure their student is meeting the compulsory school attendance requirements set by law.
- 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.
More information on withdrawing from the IEA Program can be found in Chapter 11 of the *IEA Parent Handbook*.

See the *2018-19 IEA Program Account Holder Forms Access Guide* to access the form.

What information is needed to complete this form?

- Date of withdrawal from the IEA Program
- New school information
  - Type of school (private, public, independent home school), name of school, school district, and date of enrollment
Completing the Student Withdrawal Form

- Provide information about provider refunds
  - Required if the account holder has pre-paid for tuition or services
  - Report name of provider to issue refund, description of what is being refunded, and amount of refund
- Upload supporting documents, including:
  - Official document from school from which student withdrew showing dates of attendance and amount of tuition/fees refunded (if applicable)
- Account holders **must** submit a final IEA Expense Report after withdrawing from the IEA Program.
A student may continue in the IEA Program as a **postsecondary student** if:

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

*To learn which institutions are eligible to receive IEA funds, see Chapter Eight of the *IEA Parent Handbook*. 
If the student continues in the IEA Program, the account holder may use the **remaining funds saved in their IEA account** for tuition, fees, and/or required textbooks at postsecondary institutions that meet the qualifications explained in Chapter Eight.

- Postsecondary students in the IEA Program **do not receive any additional payments** to their IEA.

- All laws, rules, and procedures regarding the use of IEA funds must still to be followed.

- The account holder is still required to submit expense reports every quarter for IEA expenses and all other responsibilities.
Postsecondary Renewal

- More information on withdrawing from the IEA Program can be found in Chapter 12 of the *IEA Parent Handbook*.

- In order for the student who has graduated from high school to continue in the IEA Program as a postsecondary student, the account holder must submit:
  - The **Student IEA Postsecondary Renewal Application**, *and*
  - A **complete contract**, including all supporting documentation.
Closing the IEA – Postsecondary

- The student’s IEA account will be closed and any remaining funds returned to the state treasurer:
  - if 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.
Thank you!
Questions? Feedback?
IEA.Questions@tn.gov
Districts and schools in Tennessee will exemplify excellence and equity such that all students are equipped with the knowledge and skills to successfully embark on their chosen path in life.