



Individualized Education Account (IEA) Program

2019-20 Account Holder Training

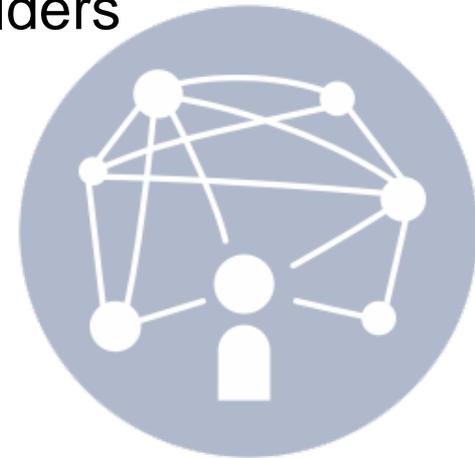
IEA Team and Contact Information

- IEA Team:
 - Meg Cummins, Senior Account Specialist
 - Kristi Harris, Special Projects Coordinator
 - Stephanie Ferrell, Director of Nonpublic Schools

- Contact the IEA Team:
 - 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

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Introduction to the IEA Program

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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).

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Account Holder Responsibilities

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What is an IEA Account Holder?

- The individual who submitted the IEA Application and signed the IEA Contract who:
 - Manages the IEA funds, **and**
 - Is responsible for complying with all requirements of the IEA Program.
- There can only be one IEA Account Holder per account.
 - Account Holders may update their FERPA Release to allow the IEA team to discuss a student's IEA with other individuals (i.e. other parent or family members, family friends).

Account Holder Rights and Responsibilities

- See Chapter Two 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** 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; *and*
- **are not** able to get a **services plan** through a public school district.

Additional Parent Responsibilities

IEA Account Holders must:

- 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.

Notification Requirements

- 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 Two 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's grade level changes
 - 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

How to Access IEA Forms

- Instructions for accessing all IEA forms will be emailed to IEA account holders on Aug. 1 or the next business day (e.g., pre-approval forms, notice of school transfer, student withdrawal, assessment verification, ABLE Contribution, Coverdell contribution, etc.).
- Instructions for accessing and completing the student IEA renewal application forms will be posted on the IEA web page in January each year, and announced through the IEA Update.

Updating Parent and Student Information

- If at any time the information submitted in the application and/or contract changes, the account holder **must report the changes by** completing the *Account Holder and Student Information Update Form*.
- If the **address changes**, the account holder must submit both proof of residency and a new W9 showing the account holder's name and physical address to IEA.Questions@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.
- Account holders must also notify the IEA liaison of the school district in which the student resides if the student transfers from a home school to a private school and vice versa.
 - A [list of IEA liaisons](#) can be found on the IEA webpage.

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**Assessment
Verification**

Assessment Verification

- 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 IDEA testing accommodations** on state TCAP assessments.
 - The handbook includes a list of the approved norm-referenced tests.

Assessment Verification

- 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?

Assessment

Private School Students

Home-school Students

State Tests
(TCAP
assessments)

Parents should contact the private school to ask them to order the tests from the state. The private school should 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 parent chooses, the test could be ordered directly from the testing company or administered through a local testing center.

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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 Five of the *IEA Parent Handbook*.

Assessment Verification

- Account holders are **required** to submit the Assessment Verification Form to the TDOE by **June 5, 2020, 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 10, 2020, by 3 p.m. CT.**
- 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

- What information is needed to complete this form?
 - Name of the student
 - Name of the assessment
 - Date the assessment was administered
 - Location where the assessment was administered (e.g., name of the school or testing center)

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
 - 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
- To submit the score report, attach it to the *Assessment Verification* Form or email it to IEA.Questions@tn.gov.

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IEA Funding

Funding Distribution

- 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.**

Funding Amounts

- The average annual amount of IEA awards across the state for the 2019-20 school year is approximately **\$7,000**, but will **vary across school districts**.
- To see the amount of the IEA funding for the 2019-20 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 Four).
- 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 (see Chapter 9).

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.
 - The TDOE has a **zero tolerance policy** for misuse of IEA funding.
- Account holders must **repay** all misspent funds.
 - If the student is still in the IEA Program, the TDOE will withhold the amount of misspent funds from the student's next IEA payment.
- See Chapter Four 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**.
- 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**.
- See Chapter Four of the *IEA Parent Handbook*.

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**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 **13 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.

Full Description of Approved Expenses

- 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.



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**Expenses That Do
Not Require Pre-
Approval**

Tuition or Fees at a Participating School

- 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.**

Required Textbooks Affidavit Form

- 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*

- 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)

Tuition or Fees at Postsecondary Institutions

- Parents may use IEA funds for tuition, fees, and/or required textbooks at eligible postsecondary institutions.
 - See Chapter Five 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.

Using IEA Funds for Dual Enrollment

- IEA funds can be used to pay for postsecondary tuition at an eligible postsecondary institution if the student is in grades K–12 and takes classes at a postsecondary institution while they are still enrolled in either their K–12 private school or independent home school (i.e., dual enrollment).
- IEA funds could only be used to pay for tuition paid for and services provided (e.g., classes) during the IEA contract term (Aug. 1–July 31).
- All the student's records with the state (e.g., IEA Program), school district (e.g., school district home school coordinator), any schools the student is attending (e.g., private and home schools), and any postsecondary institutions in which the student is dual enrolling would need to reflect that the student is in grades K–12 and not postsecondary.

Using IEA Funds for Dual Enrollment

- If your student is dual enrolling, account holders 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, account holders will need to contact the home school coordinator for the school district in which the 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

- 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 Five of the *IEA Parent Handbook*.

Completing the Curriculum Pre-Approval Request 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)
 - The web link provided must be a direct web link to a webpage that describes the specific supplemental material that the account holder is seeking pre-approval for, and shows that it is required by the curriculum.

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.
 - The receipt must show the address of the school/educational provider that the student is being transported from/to, and the total amount of IEA funds used to pay for the transportation.

Test Fees

- 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

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.
- 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.

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**Expenses that
Require Pre-
Approval**

Therapy and Tutoring Pre-Approval

- Account holders **must complete, submit, and receive approval by the TDOE** for educational therapy and tutoring services before the services are provided and paid for.
- 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.**

Therapy and Tutoring Pre-Approval

- **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 Six of the *IEA Parent Handbook* for more information.

Educational Therapies

- 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

- 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 Six 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 Six 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 Six of the *IEA Parent Handbook*.

Completing the Tutoring Services Agreement 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 Five of the *IEA Parent Handbook*.

Completing the Computer Hardware TDOE Pre-Approval 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>.

ABLE Contribution Form 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*.
 - 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 it into the IEA portion of the student's ABLE TN account listed on the contribution form following the instructions posted on <http://abletn.gov/IEA.html>.
 - Account holders have **ten business days** after receiving the IEA check to deposit the funds into the ABLE account.
- **Step 5:** Report the contribution on the next IEA quarterly expense report and upload a copy of the deposit confirmation from the Tennessee Department of Treasury as the receipt.
 - The receipt must show that the funds have been deposited into the IEA portion of the ABLE TN account.

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.
- For more information about Coverdell accounts, please visit: <http://www.irs.gov/publications/p970/ch07.html>.

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*.
 - 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.

Coverdell Contribution Form Steps

- 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.
 - Account holders have ten business days after receiving the IEA check to deposit the funds into the Coverdell account.
- **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.

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Expense Reports

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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. 4, Jan. 10, March 10, and May 8.**
 - If you have spent zero IEA funds in a quarter, **account holders must still sign this expense report**, indicate that they 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 Seven 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

- 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 Seven of the *IEA Parent Handbook*.

Expense Report – Participating Schools

Expense Type	Information Needed for Expense Report
School Tuition and Fees	<ul style="list-style-type: none">▪ Name of the IEA participating school that matches the name on the list of IEA participating schools▪ Itemized description/list of tuition and fees (e.g., class names, fee type)▪ Date of service (e.g., for tuition, the dates the tuition was for)▪ Amount paid for the quarter with your IEA debit card▪ Date of the purchase
Textbooks Required by School	<ul style="list-style-type: none">▪ Name of the IEA participating school▪ Amount▪ Date of the purchase▪ Textbook name▪ Date <i>Textbook Affidavit Form</i> was submitted

Expense Report – Postsecondary

Expense Type	Information Needed for Expense Report
Institution Tuition and Fees	<ul style="list-style-type: none">▪ Name of the postsecondary institution▪ Accrediting organization (private institutions)▪ Itemized description/list of tuition and fees (e.g., class names, fee type)▪ Date of service (e.g., for tuition, the dates the tuition was for)▪ Amount paid for the quarter with your IEA debit card▪ Date of the purchase
Textbooks Required by the Institution	<ul style="list-style-type: none">▪ Name of the postsecondary institution▪ Amount paid for the quarter with your IEA debit card▪ Date of the purchase▪ Textbook name▪ Date <i>Textbook Affidavit Form</i> 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 was received by the TDOE
- Date of purchase
- Total amount of IEA funds used

Expense Report

Expense Type

Information Needed for Expense Report

ABLE TN Contributions

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

530 Coverdell Plan Contributions

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

Expense Report

Expense Type

Information Needed for Expense Report

Public School Services

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

Transportation

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

Expense Report

Expense Type

Information Needed for Expense Report

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

The logo consists of a red square with the letters 'TN' in white, serif font. Below the red square is a dark blue horizontal bar.

TN

**Student Enrollment in
the IEA Program and
Exiting the Program**

®

IEA Program Renewal

- To continue in the IEA Program, account holders must **renew** the IEA every year by submitting the *IEA Renewal Application*.
 - The renewal application for 2020-21 is due by **June 5, 2020, at 3 p.m. CT.**
 - Completed contracts for the 2020-21 school year must be received by the TDOE by **July 24, 2020, 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 2020-21 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 Chapter Eight 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.

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 Eight of the *IEA Parent Handbook* for more information.

Reasons for Removal

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;

Reasons for Removal (Continued)

- 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. moves out of Tennessee;
 3. graduates from high school (including passing the GED or HiSET); *or*
 4. 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 **10 business days** of the withdrawal date.
- Any use of IEA funds after the date of withdrawal from the IEA Program is a misuse of funds.

Withdrawing from IEA Program

- 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 will have to 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.

Completing the Student Withdrawal Form

- More information on withdrawing from the IEA Program can be found in Chapter Eight of the *IEA Parent Handbook*.
- 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 school/provider refunds
 - Required if the account holder has pre-paid for tuition or services
 - Report name of school/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.

Postsecondary

- 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 Nine of the *IEA Parent Handbook*.

Postsecondary

- 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 Nine.
 - 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

- 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 Renewal Application** indicating the student will be in postsecondary, *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 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