

## Is my child eligible for the IEA Program?

The IEA Program is for students in grades K–12. An “eligible student” is a Tennessee resident who meets **all** of the following criteria:

- 1) meets **at least one** of the following requirements:
  - a) was previously enrolled in a Tennessee public school during the one full school year immediately preceding the school year in which the student receives an IEA,
  - b) is entering kindergarten for the first time, or
  - c) has not previously attended a school in Tennessee during the one full school year immediately preceding the school year in which the student receives an IEA, and moved to Tennessee less than one year prior to the date of enrollment in the IEA Program; **and**
- 2) has an **active individualized education program (IEP)** through a public school district in effect at the time of request for participation in the program; **and**
- 3) has one of the following disabilities in the active IEP as the **primary or secondary disability** at the time of request for participation in the program:
  - autism,
  - deaf-blindness,
  - developmental delay,
  - hearing impairments,
  - intellectual disability,
  - multiple disabilities,\*
  - orthopedic impairments,
  - traumatic brain injury, and/or
  - visual impairments.

### **Please note:**

- \*Multiple disabilities is a specific disability category. The words ‘multiple disabilities’ must be listed on the IEP as the primary or secondary disability for the student to be eligible.
- For more information about IEPs, parents should contact their school district.
- If a student has an **active IEP prior to enrolling in kindergarten (i.e., in pre-K) and the IEP is active at the time of request for participation in the IEA Program**, the student will be eligible to receive an IEA without having to attend a Tennessee public school; however, the student may have to be enrolled in a public school (e.g., pre-K) to keep the IEP active through the date the IEA application is submitted.



## Top Five Considerations Before Applying for the IEA Program

Determine whether the IEA Program provides the educational options that best meet the individual needs of your child. Before applying, parents should consider:

- all of their child's educational needs;
- the education options available;
- the services that their child is currently receiving and the cost of those services; and
- the amount of funding their child will receive in the IEA Program and what services that funding would cover.

### 1) **Are you willing to waive all of your child's IDEA rights and services?**

By placing your child in the IEA Program, parents are agreeing to:

- Take full legal responsibility for the education of your child including obtaining services necessary to educate your child.
- Waive all of your child's rights to services under the federal Individuals with Disabilities Education Act (IDEA).

Children in the IEA Program **will not receive any services through the public school system.**

Children in the IEA Program will **no longer have an IEP or be eligible for a services plan** through the public school system.

If the student withdraws from the IEA Program and returns to the school district, **parents 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.

### ***Additional Questions to Consider:***

- A. What services is your child currently receiving through the public school system?
- B. Can you, as the parent, provide those services, or are there private options available that you could pay for (e.g., private schools, educational therapists, etc.)?

### 2) **Would the IEA award be enough to provide my student with an education? If not, would I be able to supplement the IEA award with my own funds?**

The IEA Program awards an average of **\$6,900** to each student per year. This annual award and your personal funds must cover the cost of **all** of your child's educational needs and expenses.



***Additional Questions to Consider:***

- A. What is the cost of the services your child received through the public school system?
- B. What is the total cost of the services your child will need?

**3) What type of school would my child attend: independent home school or private school?**

- A. If your child will attend a private school, are the IEA funds enough to cover the cost of the private school tuition and fees? If not, can you afford to supplement the cost with your personal funds?
- B. If you plan to homeschool your child, do you understand all the requirements and responsibilities to homeschool your child in Tennessee? For a list of the requirements, go to <https://www.tn.gov/education/school-options/home-schooling-in-tn.html>.
- C. If a student withdraws from the IEA Program and returns to a public school, the credits earned at a nonpublic school may not be accepted as credit by the public school. Participation in the IEA Program does not guarantee that credits earned at participating schools and/or home schools will transfer to a public school.

**4) Are you willing and able to complete all the responsibilities of the IEA Program, including submitting expense reports and receipts and taking responsibility for the education of your child?**

- A. IEA account holders have to submit quarterly expense reports to the department and attach receipts that document how IEA funds were spent so that the department can verify that the IEA funds were spent on approved IEA expenses.
- B. Some expenses require pre-approval before IEA funds can be used to purchase the service/item.
- C. If funds are misspent, account holders will have to repay the funds to the state and are subject to removal from the IEA Program.
- D. Forms must be submitted electronically. Parents can access the forms through their computer or smartphone.
- E. The department will communicate with parents via email.
- F. If parents do not have access to a computer, they can:
  - ask their private school to allow them to use the school's computers,
  - use the computers at their local public library, and/or
  - use IEA funds to purchase a computer, **with pre-approval**.



**5) Are you aware that IEA payments are reportable transactions for the purposes of IRS information return reporting?**

- A. IEA payments will be reported each calendar year to the IRS on a Form 1099.
- B. The IEA team cannot provide tax advice. Please consult your tax professional for advice and guidance on how to address the 1099 in your tax return.
- C. "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.

Have a question? Ask us!  
Contact (615) 253-3781  
[IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov)  
If you need accommodations  
to access IEA materials, si habla  
español, or  , please email us.

