



**Tennessee Department of Education
Individualized Education Account (IEA) Program**

IEA Expense Report Form & Attestation Form

Directions: Please complete the following form, and submit your completed form through your IEA Portal.

REMINDER: Total IEA expenses must equal fifty percent of annual award.

Name of Account Holder			
Student Name			
Student ID Number			
Quarter (1,2,3, or 4)		School Year <i>(e.g., 2016-17)</i>	

Approved Expenditures by Category

Private Participating School Tuition

Tuition amount is only what is charged to the IEA card; personal funds used should never be recorded.

School Name #1:	
Tuition Amount*	\$
School Name #2:	
Tuition Amount*	\$

Fees Assessed By Private Participating Schools

This includes fees to administer TCAP assessments. All fees must be itemized on the attached invoice and recorded here individually. Please see the IEA Parent Handbook for more information.

	Amount
School Name:	\$



Fee Description:	
School Name:	\$
Fee Description:	
School Name:	\$
Fee Description:	
School Name:	\$
Fee Description:	
School Name:	\$
Fee Description:	
School Name:	\$
Fee Description:	

Textbooks REQUIRED By A Private School*

If additional texts are required and not covered in the fees or tuition category. A Participating Schools Required Textbooks Affidavit Form listing the required textbooks must be submitted to the TDOE before the expense report is submitted. Please see the IEA Parent Handbook for more information.

School Name:	\$
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Textbook Name:	
School Name:	\$
Textbook Name:	
School Name:	\$
Textbook Name:	

Online Private Tuition

Please see the IEA Parent Handbook for more information.

	Amount
Online Program Name:	\$
Subscription Fee:	\$
Required Books & Curriculum:	\$
Online Program Name:	\$
Subscription Fee:	\$
Required Books & Curriculum:	\$

Educational Therapies and Services

A Therapy Service Agreement Form must be approved by the TDOE before IEA funds can be used to pay for therapy services. Please see the IEA Parent Handbook for more information.

Therapist Name #1:



Name of Business <i>if applicable</i>		
Educational Therapies and Services Pre-Approval & Agreement Form submitted? <i>Circle either 'Yes' or 'No'</i>	Yes	No
Type of Therapy:	Amount: \$	
Therapist Name #2:		
Name of Business <i>if applicable</i>		
Educational Therapies and Services Pre-Approval & Agreement Form submitted? <i>Circle either 'Yes' or 'No'</i>	Yes	No
Type of Therapy:	Amount: \$	
Therapist Name #3:		
Name of Business <i>if applicable</i>		
Educational Therapies and Services Pre-Approval & Agreement Form submitted? <i>Circle either 'Yes' or 'No'</i>	Yes	No
Type of Therapy:	Amount: \$	



Tutoring Services

Parents must submit the Tutoring Services Agreement Form to the TDOE and receive approval before IEA funds can be used to pay the tutor. Please see the IEA Parent Handbook for more information.

Tutor Name #1:			
Facility Name <i>If applicable</i>			
Tutoring Services Agreement Form submitted? <i>Circle either 'Yes' or 'No'</i>	Yes	No	Amount: \$
Tutoring Subject:			
Tutoring Subject:			
Tutoring Subject:			
Tutor Name #2:			
Facility Name <i>If applicable</i>			
Tutoring Services Agreement Form submitted? <i>Circle either 'Yes' or 'No'</i>	Yes	No	Amount: \$
Tutoring Subject:			
Tutoring Subject:			
Tutoring Subject:			
Tutor Name #3:			
Facility Name <i>If applicable</i>			
Tutoring Services Agreement Form submitted? <i>Circle either 'Yes' or 'No'</i>	Yes	No	Amount: \$
Tutoring Subject:			
Tutoring Subject:			
Tutoring Subject:			



Curriculum

Curriculum is defined as a complete course of study for a particular content area or grade level, including any supplemental materials required by the curriculum. Supplemental material must be required by the curriculum before purchase. If audited, IEA staff will request proof of the purchased material by reviewing the curriculum requirements. If parents received prior approval to use IEA funding for fieldtrips, the fieldtrip expenses must be included in the supplemental materials for the curriculum if they are not included in the fees for participating schools. Please see the IEA Parent Handbook for more information.

Name of Curriculum:	
Name of Supplemental Materials <i>If applicable</i>	
Web link to Curriculum and Supplemental Materials:	
Where the Curriculum was Purchased:	
Subject Area:	Grade Level:
ISBN Number:	
Total Amount Spent on Curriculum and Supplemental Materials	\$
Name of Curriculum:	
Name of Supplemental Materials <i>If applicable</i>	
Web link to Curriculum and Supplemental Materials:	



Subject Area:	Grade Level:
ISBN Number:	
Total Amount Spent on Curriculum and Supplemental Materials	\$
Name of Curriculum:	
Name of Supplemental Materials <i>If applicable</i>	
Web link to Curriculum and Supplemental Materials:	
Subject Area:	Grade Level:
ISBN Number:	
Total Amount Spent on Curriculum and Supplemental Materials	\$
Name of Curriculum:	
Name of Supplemental Materials <i>If applicable</i>	
Web link to Curriculum and Supplemental Materials:	
Subject Area:	Grade Level:
ISBN Number:	
Total Amount Spent on Curriculum and Supplemental Materials	\$



Name of Curriculum:	
Name of Supplemental Materials (if applicable):	
Web link to Curriculum and Supplemental Materials:	
Subject Area:	Grade Level:
ISBN Number:	
Total Amount Spent on Curriculum and Supplemental Materials	\$

Computer Hardware/ Technological Devices

Parents must receive prior approval from the TDOE or a licensed physician before purchasing computer hardware using IEA funds. Please see the IEA Parent Handbook for more information.

Name of the computer hardware/ technological device	Amount
	\$
	\$
	\$
	\$
	\$

Transportation Service Provider Fees

Transportation must be purchased from a fee-for-service provider. IEA funds cannot be used to pay the parent, a family member, a member of the account holder’s household, or another IEA account holder. Transportation fees can only be used for transportation to participating schools and providers (including approved therapists and tutors). Please list the full name of the participating school or provider that the student is traveling to (ABC Tutoring Company, Private School A). Please see the IEA Parent Handbook for more information.

		Amount
Transportation Company:	\$	
Date of Purchase:	Destination:	



Transportation Company:		\$
Date of Purchase:	Destination:	
Transportation Company:		\$
Date of Purchase:	Destination:	

Testing Fees

Please see the IEA Parent Handbook for more information.

Test Name:	
Test Date:	Amount: \$
Test Name:	
Test Date:	Amount: \$
Test Name:	
Test Date:	Amount: \$
Test Name:	
Test Date:	Amount: \$
Test Name:	
Test Date:	Amount: \$
Test Name:	
Test Date:	Amount: \$



Public School Tuition

Tuition amount is only what is charged to the IEA card. Personal funds used should never be recorded. A copy of the contract for services with the public school district must be submitted along with the expense report. Please see the IEA Parent Handbook for more information.

School Name #1:	
School District Name #1:	
Tuition Amount	\$
School Name #2:	
School District Name #2:	
Tuition Amount	\$

Fees Assessed By the Public School

This includes fees assessed by the public school/district for individual classes. All fees must be itemized on the attached invoice and recorded here individually. Please see the IEA Parent Handbook for more information.

	Amount
School Name:	\$
Fee Description:	
School Name:	\$
Fee Description:	
School Name:	\$
Fee Description:	
School Name:	\$



Fee Description:	
School Name:	\$
Fee Description:	
School Name:	\$
Fee Description:	

Postsecondary Institution Tuition and Fees

Tuition amount is only what is charged to the IEA card. Personal funds used should never be recorded. Please see the IEA Parent Handbook for more information.

College/ University Name:	
College/ University Address:	
Tuition Amount*	\$
Fee Amount:	\$

Required Textbooks by the Postsecondary Institution

If additional texts are required and not covered in the fees or tuition category. A Postsecondary Institution Required Textbooks Affidavit Form listing the required textbooks must be submitted to the TDOE before the expense report is submitted. Please see the IEA Parent Handbook for more information.

	Amount
School Name:	\$
Textbook Name:	



School Name:	\$
Textbook Name:	
School Name:	\$
Textbook Name:	
School Name:	\$
Textbook Name:	
School Name:	\$
Textbook Name:	
School Name:	\$
Textbook Name:	

530 Coverdell Plan

Coverdell contribution paperwork must be submitted in the receipts section of the expense report. Please see the IEA Parent Handbook for more information.

Financial Institution Name:	
Last Five Digits of Account Number:	Amount: \$



Bank Fees for IEA Account

Please see the IEA Parent Handbook for more information.

	Amount
Replacement Card Fee:	\$
Expedited Service Fee:	\$

Additional Expenses

	Amount
Expense Category :	\$
Description of Expense:	
Expense Category :	\$
Description of Expense:	
Expense Category :	\$
Description of Expense:	
Expense Category :	\$
Description of Expense:	
Expense Category :	\$
Description of Expense:	



Expense Category :	\$
Description of Expense:	

Disallowed Expenses

Please see the IEA Parent Handbook for information on how to complete this section.

Amount

Expense Description:	
Date of purchase:	\$
Expense Description:	
Date of purchase:	\$
Expense Description:	
Date of purchase:	\$



**INDIVIDUALIZED EDUCATION ACCOUNT EXPENDITURE -
ATTESTATION FORM**

PLEASE RETAIN A COPY FOR YOUR RECORDS

Pursuant to T.C.A. § Title 49, Chapter 10, Part 14, as the IEA account holder, I certify that:

- 1) All funds have been spent for the lawful benefit of the qualified student as -*-authorized in the Individualized Education Account Program Contract, IEA Program law, codified at Title 49, Chapter 14, Part 14, IEA Program Rules of the State Board of Education Chapter 0520-01-11, IEA Program Procedures developed by the department, and the IEA Parent Handbook.
- 2) I understand that the Tennessee Department of Education is authorized to audit all expenditures and may:
 - a. suspend an IEA account or remove a parent for misspending;
 - b. require repayment of misspent funds before releasing additional monies; and/o
 - c. refer gross misspending for further investigation to the Attorney Generals' Office that may result in a civil judgment or criminal indictment.
- 3) I understand it is a violation of IEA rule and policy to retain the services of a family member or IEA card holder as a therapist, tutor, or as a transportation services provider.
- 4) I certify the information provided in this form, including any supporting documentation is truthful and accurate. I further understand that any false statements or documentation may result in the student's account being frozen, the student being removed from the IEA program, closure of the student's IEA account, and/or forfeiture of all funds remaining in the account.
- 5) I further understand that if any false statements or documentation is provided, the department may prohibit the student and/or parent/guardian from enrolling in the IEA program and/ or being an IEA account holder in future.

Signature of Account Holder

Date

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Individualized Education Program
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