EDUCATION FREEDOM

Family Handbook

A Guide to the Education Freedom Scholarship (EFS) Program

2026-27 School Year

Tennessee Department of Education

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Tennessee Education Freedom Scholarship (EFS) Program Overview

This handbook provides information to families participating in the Tennessee Education Freedom Scholarship (EFS) Program. Families are responsible for following the policies and procedures outlined in this handbook, which are based on state law and State Board of Education (SBE) rules for implementing the EFS Program.

The EFS Program allows eligible students to use state funds toward education expenses while enrolled in an EFS-registered Category I, II, and III non-public school, prioritizing tuition and school fees.

In January 2025, the Tennessee General Assembly passed the Tennessee Education Freedom Scholarship Act, and Governor Bill Lee signed the landmark legislation on February 12, 2025, to enact Tennessee's first universal school choice program. The Tennessee SBE accepted permanent EFS rules on final reading in May 2025.

The first Education Freedom Scholarships were awarded for the 2025-26 school year. The EFS student application is made available through an online application portal linked on the EFS webpage. A paper application for new applicants is also available by request. Please visit the EFS webpage for more information.

Contact Information

The Tennessee Department of Education (department) can answer your questions regarding the EFS Program. See below for specific contact information.

Email: For all questions related to EFS student applications, EFS school registration, and general EFS Program inquiries, please email EFS.Questions@tn.gov.
Phone: For questions related to all available school choice programs, please call (615) 741-5158 and follow the prompts for the Office of Programs and School Choice.

Application Timeline

The calendar below highlights the key dates of the application process.

Family Application Calendar

Date	Event
December 9, 2025	Renewal Student Application Opens **at Noon CT/1 p.m. ET**
January 13, 2026	New Student Application Opens **at Noon CT/ 1 p.m. ET**
January 30, 2026	Student Application Closes **at 4 p.m. CT/ 5 p.m. ET**
June 30, 2026	Deadline for Schools to Confirm Student Enrollment

***If a scheduled date falls on a weekend or a holiday, the date will be adjusted to the following business day.**

Accessing the Application

To apply for an EFS, the parent/guardian of an eligible student *(or an eligible student who has reached the age of 18 or is emancipated)* must submit a completed application, found on the EFS webpage. *18-year-old students must apply on their own behalf and be listed as the applicant and the student on the application* unless the student has executed a valid power of attorney appointing the parent/guardian as the student's attorney in fact, or a judge has appointed the parent/guardian as the student's conservator. If residency or other documentation is not in the student's name, ensure the parent/guardian is included as an Additional Parent/Guardian on the application. Not adhering to this guidance could lead to the application being deemed incomplete. For more information, please visit the EFS webpage.

For a student currently receiving EFS funds to continue in the Program, the Account Holder must annually apply to renew the EFS. Instructions for renewal applicants were sent directly to those families via email. Renewal applicants will be considered under Priority 1 (Current EFS Recipient). Any student not currently receiving EFS funds at the time of application will be considered for Priority 2 (Income Eligibility: 100% FRPL, SNAP/TANF, ESA/IEA Eligibility), Priority 3 (Income Eligibility: 300% FRPL), Priority 4 (Current TN Public School Enrollment or Eligible to Enroll in Kindergarten), or Priority 5 (All Other Eligible Students) with a new application.

The application process will be facilitated through an online portal, requiring users to set up an account with an active email address. All new applications are processed according to prioritization and order they are received in the online portal.

To prepare for the application process, an account may be set up in the application portal. If an account was created in the 2025-26 school year, the applicant should make sure that it is still accessible and that the password is up to date. Existing accounts can be accessed at https://app.efs.tnedu.gov/users/sign_int. If an account was not created for the 2025-26 school year, one can be created at https://app.efs.tnedu.gov/users/sign_up.

When completing the application, the applicant should be consistent with a single active email address. The department will send valuable information and program updates to this email address. Applicants should check this email inbox frequently once the application is submitted. Email notifications will be sent from

Notifications@TheoLearning.com, efs-notifications@tnedu.gov, or EFS.Questions@tn.gov.

Families are encouraged to use the online portal to submit their application to ensure completeness and timely receipt. At the time the application opens, a paper version of a new application may be requested in person at the department's office location noted below or may also be requested by emailing EFS.Questions@tn.gov.

Please be advised that new applications are processed by priority category and in the order in which they are received by the online application system. Paper applications submitted in person or sent by mail will be entered into the online application system on the same business day they are received by the department. However, if an online portal login is established prior to submitting a paper application, department staff will be unable to enter the application, as the password will not be available to them.

New applications may be submitted in the following ways:

- **Online (*preferred method*):** The EFS webpage has an online portal for submitting applications. Parents or guardians will need an internet connection and an active email address. The portal may be accessed through a smartphone, tablet, or computer. Please note that each supporting documentation should be uploaded individually; acceptable file types include jpg, gif, png, pdf, hevc, and heic.
- **In person**: Paper applications may be dropped off in person at the Tennessee Department of Education, located in Andrew Johnson Tower at 710 James Robertson Parkway, Nashville, TN 37243. Applications should be in an envelope and can be left with the front desk to be maintained in a secure manner. Applications will be retrieved by department staff daily.
- **By mail**: Applications may be mailed to:
  Tennessee Department of Education
  Education Freedom Scholarship Program
  Andrew Johnson Tower, 10th floor
  710 James Robertson Parkway
  Nashville, TN 37243

Student Eligibility

To be eligible to apply for the EFS Program, all the following requirements must be met:

- Student is entitled to attend a public school in grades K-12:
  - Student must be at least five years old by September 30, 2026
    - *(Please note that a child turning five years old between August 15 and September 30 must be determined as prepared to enter Kindergarten in alignment with school policy as required in SBE rule.)*
- Student will have completed fewer than 13 school years as a grade K-12 student and is entering grades K-12 at the beginning of the 2026-27 school year
- Student is a Tennessee resident
- Student is a U.S. Citizen **OR** is Lawfully Present in the U.S, as defined in SBE Rule 0520-01-24-.02(13).

The EFS webpage provides more information on student eligibility requirements. Prior to funds being awarded, the student must enroll in an EFS-registered Category I, II, or III non-public school located in

Tennessee. An application may be submitted prior to enrollment in an EFS-registered Category I, II, or III non-public school located in Tennessee.

Application Requirements – All Scholarships

Applications must demonstrate ALL the requirements below:

1. Student will have completed fewer than 13 school years as a grade K-12 student and will enter grades K-12 at the beginning of the 2026-27 school year.
2. Student must be at least five years old by September 30, 2026.
   (Please note that a child turning five years old between August 15 and September 30 must be determined prepared to enter Kindergarten in alignment with school policy as required in SBE rule.)
3. Tennessee Residency (2 documents required from the table below.) All residency documents **must** include and clearly show the following:
   - Name of parent/guardian or eligible student listed on the application
   - Current address as provided on the application
   - Date document was *issued* to recipient

   The name on each proof document must match the name provided on the application's *Student Information* page. Please note that P.O. boxes are not allowable for proof of residency. Effective dates on documents do not meet the requirement unless they also clearly show the date the document was issued or generated. For example, an insurance policy card that demonstrates a year-long coverage period only meets this requirement if it also includes an issuance date within the last 90 days.

GROUP I (Only the listed documents that were ***issued*** within the **last 90 days** are accepted. **Effective** dates are not allowable). Utility Bill or Connection Notice (*internet, gas, electric, water, garbage*) • Installment Loan Statement (*auto, mortgage, personal, student, bank*) • Insurance Bill or Policy (*homeowner's/renter's, auto, health*) • Affidavit of Residence (*landlord signed & notarized*) • Fiscal Documentation (*paycheck stub, bank statement*) • Agency Documentation (*social security, disability, TANF, SNAP, public assistance/government benefits*) • Court Documentation	**GROUP II** (Only the listed documents that were ***issued*** within the **last 365 days** are accepted. **Effective** dates are not allowable). Rental or Mortgage Contract (*deed of sale for property, mortgage contract, rental or lease agreement (signed by landlord & resident)*) *Note: Handwritten contracts or agreements must be notarized.* • Tennessee Vehicle or Voter Registration • Tax Documentation (*2024 IRS tax return, Form 1040, real estate/property tax receipt*) **GROUP III** (Only the listed cards that are **Non-Expired** are accepted.) Tennessee Identification Cards (*driver's license, identification license or card, handgun carry permit*)

4. **Student's** Proof of U.S. Citizenship (1 proof required) *OR* Lawful Presence in the U.S. (2 proofs required)

   Note: *Provided documentation must be for the* ***student****, not the parent/guardian.*

Documents to Demonstrate the Student's U.S. Citizenship	Documents to Demonstrate the Student's Lawful Presence in the U.S.
• A valid Tennessee Driver's License or Photo Identification License issued by the Department of Safety containing a Real ID Marker • A valid Driver's License or Photo Identification License from another state where the issuance requirements are at least as strict as those in Tennessee, as determined by the Department of Safety • An official Birth Certificate *(not the Mother's Copy)* issued by a state, jurisdiction or territory of the United States, including Puerto Rico, U.S. Virgin Islands, Northern Mariana Islands, American Samoa, Swains Island, Guam; Puerto Rican birth certificates issued before July 1, 2010, shall not be recognized • A U.S. Government-Issued Certified Birth Certificate • A valid, unexpired U.S. Passport • Certificate of Report of Birth issued by U.S. Department of State *(DS-1350)* • Report of Birth Abroad issued by U.S. Department of State *(FS-240)* • A Certificate of Citizenship *(N560 or N561)* • A Certificate of Naturalization *(N550, N570 or N578)*	**Pursuant to T.C.A. § 4-58-103(d)(1), an applicant shall present two (2) forms of documentation of identity and immigration status:** • Government-Issued Identification (may only serve as one form of documentation) • U.S. Permanent Resident Card (I-551) • Foreign Passport stamped by the U.S. Government indicating that the holder has been "Processed for I-551" • Permanent Resident Re-entry Permit (I-327) • Arrival Departure Form I-94 with "Temporary I551" stamp and holder's photograph affixed • Travel Document issued to Permanent Residents (I-327) • Travel Document issued to Refugees (I-571) • Form I-94 stamped with one of the following statuses: Asylee, Parolee or Parole, Refugee, Asylum, HP-humanitarian parolee, or PIP-public interest parolee • I-797 Approval Notice of I-914 Petition for T Nonimmigrant Status • Office of Refugee Resettlement Eligibility Letter for benefits under Trafficking Victims Protection Act I-797 Prima Facie Case for I-360 Special Immigrant Petition pursuant to Violence Against Women's Act (VAWA) • I-797 Approval Notice of Application for I-360 Special Immigrant Petition pursuant to VAWA • Prima Facie Determination Letter for I-360 Special Immigrant Petition pursuant to VAWA

Additionally, for documents originally produced in languages other than English, only certified English translation copies will be accepted.

Scholarship Prioritization

For the 2026-27 school year, if the number of applications received by the department exceeds the number of scholarships available, then the department shall award scholarships in the following order aligned to the Education Freedom Act:

Priority 1: Current EFS Recipient - A recipient who has a current EFS at the time of application;

Priority 2: Income Eligibility (100% FRPL, SNAP/TANF, ESA/IEA Eligibility) - An eligible student whose annual household income does not exceed one hundred percent (100%) of the amount required for the student to qualify for free or reduced-price lunch, as provided in the income eligibility guidelines published by the United States Department of Agriculture's Food and Nutrition Service for the most recent school year, or who is an Eligible Student as defined by T.C.A. §49-6-2602 for an Education Savings Account (ESA) or by T.C.A. § 49-10-1402 for an Individualized Education Account (IEA), in the order in which the department receives completed applications;

Priority 3: Income Eligibility (300% FRPL) - An eligible student whose annual household income does not exceed three hundred percent (300%) of the amount required for the student to qualify for free or reduced-price lunch, as provided in the income eligibility guidelines published by the United States Department of Agriculture's Food and Nutrition Service for the most recent school year, in the order in which the department receives completed applications;

Priority 4: Current TN Public School Enrollment or Eligible to Enroll in Kindergarten - An eligible student who, at the time of submitting a completed application, is currently enrolled in a Tennessee public school or who is eligible to enroll in Kindergarten in a public school for the respective school year, in the order in which the department receives completed applications; and

Priority 5: All Other Eligible Students - An eligible student, in the order in which the department receives completed applications.

All scholarships operate in the same manner and will be the same award amount. A family may opt to provide additional information, if applicable, to demonstrate a student satisfies multiple priority categories, thereby increasing the likelihood of obtaining one of the scholarships available. If an application demonstrates eligibility for multiple priority categories, then the student will be placed in the highest of those priority categories.

Applications will be processed by priority category and in the order in which they are received by the department. Only complete applications will be reviewed for scholarship eligibility. It is imperative that applications have all required documentation uploaded, documentation is clear and legible, and all required fields are completed.

- **Incomplete applications will have one (1) opportunity to resubmit the application with corrected documentation. The corrected application must be resubmitted by 4 p.m. CT on the fifth (5th) business day after email notification on the incomplete status is sent. If the application is not resubmitted or the resubmission is incomplete, your application will be Expired.**

- **For all applications, only Tennessee residency and/or U.S. Citizenship/lawful presence documentation will be accepted on resubmission of an incomplete application. Information regarding priority category consideration will not be accepted beyond the initial submission of the application. A resubmitted incomplete application will not retain the original timestamp but will be reconsidered within the initially demonstrated priority category.**
- *Example: Student submits a new application that includes an illegible document to demonstrate U.S. citizenship and, although Student currently attends a Tennessee public school, Student does not include information demonstrating that Student is eligible for Priority 4. Because of the illegible citizenship document, student's application is returned as incomplete. Student may resubmit a citizenship document, but Student may not submit information to demonstrate student is eligible for Priority 4. Student's resubmitted, completed application will be considered in Priority 5, and the order of receipt will be determined by the resubmission date.*

Application Requirements – Priority Categories

Applicants may respond to questions to demonstrate eligibility for multiple priority categories. The highest priority category demonstrated by the application on original submission will be assigned to the application. No additional information provided after the initial submission will be considered for priority categorization. The following information outlines the documentation required to determine eligibility for prioritization categories.

- *Example: Student submits a new, complete application that includes documentation related to Priority 3 and Priority 4. If the documentation demonstrates eligibility for both categories, or only Priority 3, then the application will be considered in Priority 3, which is the higher category. If the documentation demonstrates eligibility for Priority 4, but not Priority 3, then the application will be considered in Priority 4. If the documentation does not demonstrate eligibility for either category, then the Student will not have an opportunity to submit additional documentation, and the application will be considered in Priority 5.*

Priority 1: Current EFS Recipient – No further documentation is required to determine prioritization category. Renewal status is automatically determined within the portal when applying from the active account.

Priority 2: Income Eligibility (100% FRPL, SNAP/TANF, ESA/IEA Eligibility) –

Income Eligibility

Income eligibility for priority 2 may be demonstrated through one of the following:

1. **Tax Return:** 2024 Form 1040 U.S. Individual Income Tax Return filed by the parent/guardian that lists the eligible student as a dependent. Forms for both parents/guardians must be included if either of the following apply:
    A. Parents/guardians of the eligible student share equal residential custody pursuant to a custody order, or
    B. Parents/guardians of the eligible student share a household but file taxes as "married, filing separately" or as "head of household."

    Line 9 on the 1040 Tax Return will be the income considered for eligibility and compared to the chart below capturing 100% (Priority 2) of the federal free or reduced-price lunch guidelines:

2024 EFS Income Eligibility Guidelines: Priority 2

Household Size	100% of 2024 Federal Free or Reduced Lunch Guidelines
2	$37,814
3	$47,767
4	$57,720
5	$67,673
6	$77,626
7	$87,579

Key Notes:

- The name, address, entire list of dependents (including those that may appear on an additional page), and Line 9 on the document must be visible. Individuals listed on the 1040 are considered household members, and the total income (line 9) is the amount used for calculating income eligibility with household size. The student's name should be listed as a dependent or filed in their name.
- If the student is not listed on tax Form 1040, then additional documentation must be submitted to prove household income.
- A handwritten Form 1040 or a tax transcript is not acceptable.

2. **TANF Eligibility**: Proof of family eligibility, including student, for enrollment in the state's Temporary Assistance for Needy Families (TANF) Program
    - Eligibility letter and documentation received from the Department of Human Services (DHS)
    - Letter must be dated within 365 days of the scholarship application submission and must include the name of the parent/guardian or student
3. **SNAP Eligibility:** Proof of family eligibility, including student, for enrollment in the state's Supplemental Nutrition Assistance Program (SNAP)
    - Eligibility letter and documentation received from the Department of Human Services (DHS)
    - Letter must be dated within 365 days of the scholarship application submission and must include the name of the parent/guardian or student

IEA Program Eligibility

To demonstrate IEA eligibility, families must submit:

1. The front page of the student's most current, active Individualized Education Program (IEP) from a public school, or
2. 2025-26 IEA approval documentation.

Find more information about additional IEA requirements, including qualifying disabilities for eligibility, at the IEA Program webpage.

ESA Program Eligibility

To demonstrate ESA eligibility, families must submit:

1. 2025-26 ESA approval documentation, OR
2. A completed ESA Eligibility Worksheet, AND
    a. Residency documents to demonstrate the student is zoned to attend a Memphis-Shelby County School, a Hamilton County School, a Metro-Nashville Public School, or a school in the Achievement School District, and
    b. Income Eligibility: Documentation must demonstrate either eligibility for the

SNAP/TANF program or an income level within the thresholds below. Income will be determined by 2024 Form 1040 U.S. Individual Income Tax Return ("Form 1040 Tax Return") filed by the parent/guardian that lists the eligible student as a dependent or filed in their name. Forms for both parents/guardians must be included if either of the following applies:

i. Parents/guardians of the eligible student equal residential custody pursuant to a custody order, or
ii. Parents/guardians of the eligible student share a household but file taxes as "married, filing separately" or as "head of household."

2024 ESA Income Eligibility Guidelines

Household Size	200% of 2024 Federal Free Lunch Guidelines
2	$53,144
3	$67,132
4	$81,120
5	$95,108
6	$109,096
7	$123,084

Key Notes:

- The name, address, entire list of dependents, (including those which may appear on an additional page), and Line 9 on the document must be visible. Individuals listed on the 1040 are considered household members, and the total income (line 9) is the amount used for calculating income eligibility with household size. The student's name should be listed as a dependent or filed in their name.
- If the student is not listed on tax Form 1040, then additional documentation must be submitted to prove household income.

Find more information about additional ESA eligibility requirements on the department's ESA webpage.

Priority 3: Income Eligibility (300% FRPL) –

Eligibility for priority 3 is established through the following:

1. ***Tax Return:*** 2024 Form 1040 U.S. Individual Income Tax Return filed by the parent/guardian that lists the eligible student as a dependent. Forms for both parents/guardians must be included if either of the following apply:
   a. Parents/guardians of the eligible student share equal residential custody pursuant to a custody order, or
   b. Parents/guardians of the eligible student share a household but file taxes as "married, filing separately" or as "head of household."

Line 9 on the 1040 Tax Return will be the income considered for eligibility and compared to the chart below capturing 300% (Priority 3) of the federal free or reduced-price lunch guidelines:

2024 EFS Income Eligibility Guidelines: Priority 3

Household Size	300% of 2024 Federal Free or Reduced Lunch Guidelines
2	$113,442
3	$143,301
4	$173,160
5	$203,019
6	$232,878
7	$262,737

Key Notes:

- The name, address, entire list of dependents (including those that may appear on an additional page), and Line 9 on the document must be visible. Individuals listed on the 1040 are considered household members, and the total income (line 9) is the amount used for calculating income eligibility with household size. The student's name should be listed as a dependent or filed in their name.
- If the student is not listed on tax Form 1040, then additional documentation must be submitted to prove household income.
- A handwritten Form 1040 or a tax transcript is not acceptable.

Priority 4: Current TN Public School Enrollment or Eligible to Enroll in Kindergarten – While no document uploads are required for prioritization, you will be asked to select the student's current Tennessee public school and district. If the student is entering kindergarten for the 2026-27 school year, no information will be needed on this page. Students who are identified as entering kindergarten for the 2026-27 school year and having a birth date on or before September 30, 2021, are automatically considered for this prioritization.

Priority 5: All Other Eligible Students – No document uploads will be required for prioritization.

Reviews and Application Status Definitions

Applications will be processed by priority category and in the order in which they are received by the department. Application decisions will be communicated via email and updated on the online portal dashboard. Once an application is submitted, an email will be sent Notifications@TheoLearning.com, efs-notifications@tnedu.gov, or EFS.Questions@tn.gov to confirm receipt. Families may review the status of their application by logging into the online application portal at any time.

Please note that only complete applications will be reviewed for scholarship eligibility. It is imperative that applications have all required documentation uploaded, documentation is clear and legible, and all required fields are completed.

- **Incomplete applications will have one (1) opportunity to resubmit the application with corrected documentation to demonstrate program eligibility. The corrected application must be resubmitted by 4 p.m. CT on the fifth (5th) business day after email notification of the incomplete status is sent. If the application is not resubmitted or the resubmission is incomplete, your application will be Expired.**
- **For new EFS applications, only Tennessee residency and/or U.S. Citizenship/lawful presence documentation will be accepted on resubmission of an incomplete application. Additional information regarding priority category consideration will not be accepted beyond the initial submission of the application. A resubmitted incomplete application will not retain the initial timestamp but will be reconsidered within the initially demonstrated priority category.**

During the review process, applications will receive one of the statuses below in the portal.

Status	Information
Pending EFS Review	Application has been received by the department and is currently under review.
Eligible – Priority 2	Application meets the criteria for receipt of an Education Freedom Scholarship under Priority 2: Income Eligibility (100% FRPL, SNAP/TANF, ESA/IEA Eligibility) but is not yet conditionally approved and has been placed on the EFS Waitlist.
Eligible – Priority 3	Application meets the criteria for receipt of an Education Freedom Scholarship under Priority 3: Income Eligibility (300% FRPL) but is not yet conditionally approved and has been placed on the EFS Waitlist.
Eligible – Priority 4	Application meets the criteria for receipt of an Education Freedom Scholarship under Priority 4: Current TN Public School Enrollment or Eligible to Enroll in Kindergarten but is not yet conditionally approved and has been placed on the EFS Waitlist.
Eligible – Priority 5	Application meets the criteria for receipt of an Education Freedom Scholarship under Priority 5: All Other Eligible Students but is not yet conditionally approved and has been placed on the EFS Waitlist.

Status	Information
Missing Document(s) (Incomplete)	Application is deemed **Incomplete** and has missing documentation that requires resubmission. Incomplete applications will have one (1) opportunity to resubmit the application with corrected documentation The corrected application must be resubmitted by 4:00 PM CT on the fifth (5th) business day after email notification of the incomplete status is sent. If the application is not resubmitted or the resubmission is incomplete, then the application will be Expired. For new EFS applications, only Tennessee residency and/or U.S. Citizenship/lawful presence documentation will be accepted on resubmission of an incomplete application. Additional information regarding priority category consideration will not be accepted beyond the initial submission of the application. A resubmitted incomplete application will not retain the initial timestamp but will be reconsidered within the initially demonstrated priority category.
Approved (Conditionally Approved)	Application meets the criteria for receipt of an Education Freedom Scholarship. Final approval is contingent on the student enrolling in an EFS-registered Category I, II, or III non-public school in Tennessee.
Pending School	An applicant with an approved scholarship has selected a school, and the application is pending confirmation of enrollment by the school before enrollment verification deadline.
Expired	•Applicant has declined the EFS Program following approval. •Applicant did not have school enrollment confirmed in the online portal prior to the deadline. •Applicant did not complete and submit an in-progress application prior to the deadline. •Applicant did not resubmit an incomplete application within five business days after email notification of incomplete status is sent. •Applicant's resubmitted application remained incomplete upon review.
Denied	Application has been denied for eligibility for the EFS Program. The determination may be appealed by following the steps detailed in the notification email.
Appealed	Application was denied, and the applicant timely filed an appeal that is currently being reviewed.
Withdrawn	EFS recipient has withdrawn from the EFS Program following enrollment at an EFS-registered school.

Program Participation

Proof of School Enrollment

While proof of school enrollment is not required in the initial application, it is required for final approval to receive EFS funds.

Applications meeting eligibility requirements and received within the application period will be **eligible** pending appropriations and number of scholarships available for the 2026-27 school year. Families will be notified via email and in the online portal if their eligibility status moves to conditionally approved. Then, they will need to select the student's enrollment in an EFS-registered Category I, II, or III non-public school for the 2026-27 school year. Families will select their student's school in the online portal and should follow up with the school to ensure enrollment is confirmed in the online portal by the stated deadline. Upon entry of enrollment confirmation from the school, the student will receive final approval for the scholarship. Please note the deadline for enrollment confirmation by the school, which is detailed in the application timeline section of this handbook.

Terms of the EFS

Scholarships awarded through the EFS Program apply to the academic year for which they are awarded. **Each year, participating students must complete an abbreviated renewal application in the online portal to continue participation in the EFS Program.**

Funds available in a scholarship account are available to a recipient beyond the academic year in which they are awarded in alignment with the *Unused Funds* section of this handbook.

A participating student may voluntarily withdraw from the program at any time. If a participating student withdraws from the school in which the student is enrolled, the EFS-registered school and account holder must notify the department within five (5) business days of withdrawal using the EFS Student Withdraw Form.

Financial

The funds received through the EFS Program constitute a scholarship provided for use on approved educational expenses as provided in the Act and the SBE rules. **EFS funds are managed by the account holder via the online portal and are not directly paid to the parent, legal guardian, or student.** The online portal facilitates payments to schools, and other approved purchases must be made through the portal's online Marketplace. Account holders will use the portal to track account balances, expenses, and upload any required documentation. An account holder must be a parent or legal guardian who has custody of the child, an individual who has caregiving authority for the child under T.C.A. § 49-6-3001, or a student who has reached age 18 or is an emancipated minor. The account holder is responsible for complying with the requirements of the EFS Program.

A student who is approved for an EFS and enrolls in an EFS-registered Category I, II, or III non-public school is the sole beneficiary of EFS funds. Although a parent or legal guardian manages the EFS account for students under the age of 18, the EFS distributions and allocations are to benefit the student.

Funds received through an EFS do not constitute income taxable to the parent, legal guardian, or student.

Allocations & Disbursements

The annual amount to which a participating student is entitled under the EFS Program is equal to the base funding amount a student generates through the Tennessee Investment in Student Achievement (TISA) funding formula as defined in T.C.A. § 49-3-104(2). **The amount of an EFS may change from year to year based on updates to the TISA base amount.**

Funds will be disbursed in the online portal on a quarterly basis. EFS-registered schools are made aware of the distribution schedule below; however, billing schedules are determined by each school in the family-school contract.

Allocation Dates	Allocation Percentages
August 15	Quarter 1 – 50% EFS Funds Disbursed
October 15	Quarter 2 – 20% EFS Funds Disbursed
January 15	Quarter 3 – 20% EFS Funds Disbursed
March 15	Quarter 4 – 10% EFS Funds Disbursed

Use of EFS Funds

Scholarship funds must first be used to pay the student's tuition and fees required at their enrolled non-public EFS-registered school before any other use of funds. A list of non-public EFS-registered schools is available on the EFS webpage.

Below is a list of allowable use of funds *after* required tuition and fees are covered:

- Textbooks, curricula, instructional materials, and uniforms at the non-public school in which the student is enrolled;
- Tuition, textbooks, curricula, and instructional material fees for approved educational summer education programs and specialized after-school academic programs *(EFS funds cannot be used for afterschool or summer childcare programs.);*
- Tutoring services provided by an individual or agency who meets department requirements *(An individual must hold an active TN teacher license, and an agency must have accreditation through one of the groups listed in SBE Rule 0520-01-24-.07(1)(b)(2.));*
- Transportation to and from the non-public school in which the student is enrolled *(Fees are paid only to a commercial fee-for-service provider (e.g., a bus); this does not include private transportation by a parent, family member, or participating student.)*;
- Fees for early postsecondary opportunity courses, examinations, or entrance examinations required for college admission and industry credentials as approved by the department;
- Educational therapies or services for participating students provided by a department-approved licensed therapist; and
- Computer hardware, technological devices, or other department-approved technology fees. *(This use is permitted only if the technology is used for educational needs, is purchased at or below fair market value, and is purchased through an EFS-registered school or service provider.)*
    - Students may **not** use EFS funds to purchase internet services or any type of software. ***Note:*** *If the software is part of an approved expense (i.e., a bundled package), it is allowable as it is not an additional expense.*
    - If EFS funds are used to purchase computer hardware or a technological device, a student's account **may not purchase more than one device per student per year**.

- Technology purchases must be made directly through the portal in the Marketplace.
- Families must confirm receipt of all technology and uniform deliveries in the portal. To do this, click on Marketplace Orders, and then, click the “Confirm Receipt” button.

Unallowed Uses of EFS Funds

No other expenses may be paid with EFS funds. Examples of unallowed expenses include, but are not limited to:

- Any late fees or costs due to canceled or missed appointments;
- Food;
- Before-school and after-school care;
- Summer camp (different from an academic summer school);
- Extracurricular and athletic fees;
- Supplies (i.e., those which include consumable items/materials such as pencils and folders);
- Field trips; or
- Personal transportation.

Unused Funds

A student's EFS account remains open, and all available EFS funds remain in the student's EFS account from one school year to the next unless the student is no longer eligible for the program because of one or more of the events described below, according to 0520-01-24-.08(2):

- The student's graduation from high school or obtainment of a high school equivalency credential approved by the SBE;
- The student's enrollment in a kindergarten through grade twelve (K-12) public school;
- The student's completion of thirteen (13) school years as a kindergarten through grade twelve (K-12) student;
- The student's voluntary withdrawal from the EFS Program;
- The student ceases to be a resident of the state of Tennessee; or
- The department disqualifies the student from participating in the EFS Program due to the student's noncompliance with program requirements. This includes, but is not limited to, the misuse or fraudulent use of funds or the student failing to maintain enrollment in an EFS-registered Category I, II, or III non-public school.

If one of the above events occurs, the student's scholarship account must be closed, and all remaining scholarship funds are returned to the State Treasurer.

Student Information

Annual Testing

In alignment with existing SBE requirements for Category I, II, and III non-public schools, EFS-registered schools receiving EFS funds must ensure that students in grades 3 through 11 participate either in a nationally standardized achievement test that is aligned to the respective non-public school’s instructional plan or the Tennessee Comprehensive Assessment Program (TCAP) tests in math and English language arts for the grade in which the student is enrolled, each year of enrollment in the EFS Program.

By June 30 each year, EFS-registered non-public schools receiving EFS funds will provide the results of the

tests administered to participating students to the Office of Research and Education Accountability (OREA) in the Office of the Comptroller of the Treasury. An EFS-registered non-public school may provide the test results required using aggregated, deidentified data. A form developed by the OREA that allows results to be grouped and analyzed by student grade level, household income level, sex, and race will be provided. Additionally, the department will annually select a statistical sample of students enrolled in an EFS-registered non-public schools in any of the grades three through eight (3-8) who were administered TCAP tests for the prior school year.

Notes on Compulsory School Attendance

Account holders must comply with the compulsory attendance laws as required by T.C.A. § 49-6-3001(c)(1). If a student leaves an EFS-registered school during the school year and the new EFS-registered Category I, II, or III non-public school does not verify enrollment within 10 school days of the withdrawal date, then the department will assume the student is no longer enrolled in an EFS-registered Category I, II, or III non-public school. The student will no longer be eligible for continued participation in the EFS Program, and unused funds will revert to the State Treasurer.

Special Education Services

Student Enrolling in the EFS Program with an IEP or 504

Students with an Individualized Education Program (IEP) or 504 plan may apply to any choice programs offered by the state. Non-public schools are not required to follow the Individuals with Disabilities Education Act (IDEA) and may not be required to follow Section 504 of the Rehabilitation Act of 1973 (Section 504). Please be aware of the following:

- Non-public schools are not required to follow the IDEA.
- If a student had an IEP in public school and subsequently enrolls in the EFS Program, then the student will no longer be entitled to a Free Appropriate Public Education (FAPE) provided through an IEP. This result is consistent with any parentally placed enrollment in non-public schools. The student may instead be eligible for equitable services provided through an Individual Service Plan (ISP). The distinction between an IEP and an ISP is that students with an IEP are required to receive all the special education and related services that the student needs to receive FAPE, but students with an ISP may only be eligible to receive some special education and related services, depending on the amount of funding that the school district has set aside for non-public school students. The school district involved will engage in a process called "consultation" to determine which services will best support non-public school students with disabilities who attend school within the area served by the district. The district will then schedule a meeting and develop an ISP for students who will benefit from the services. For students who will benefit from the services, the district will schedule a meeting and develop an ISP. For more information about equitable services, ISPs, and the consultation process, please see the following question-and-answer document from the United States Department of Education.
- A non-public school is only required to follow Section 504 if the school receives federal funding. Some non-public schools may not receive any federal funding and are therefore not required to implement the 504 plan that a student had in place in public school.

- For more information on students with disabilities participating in the EFS Program, please see the

resource titled FAQ for Serving Students with Disabilities available on the EFS webpage.

Students Turning 18 Years Old

Any student who turns 18 years old during the EFS contract year must take action to continue using the EFS. Once a student reaches age 18, the existing EFS will be suspended, and no further EFS payment disbursements can be made, unless or until the department receives documentation indicating one of the following:

- The student will sign an agreement and serve as his or her own account holder.
- The student's parent or legal guardian will serve as the student's account holder. The parent or legal guardian must submit a valid notarized power of attorney or an order of conservatorship indicating that the following rights have been transferred from the student to the parent or legal guardian:
    - The right to make educational decisions regarding placement and participation of the student in the EFS Program; and
    - The right to make banking and financial decisions and transactions, limited to management, control, and access to the EFS.

Without either a power of attorney or a conservatorship detailing the above, these rights automatically transfer to the student upon reaching the age 18. This includes the right to decide whether the student will continue to participate or withdraw from the EFS Program.

Please be advised that a power of attorney is only valid if the adult student has the mental capacity to understand the nature and purpose of the document and can knowingly designate a power of attorney to the student's parent or legal guardian.

Similarly, for the student to become the account holder, he or she must have the mental capacity to understand the nature and terms of the EFS contract and the ability to manage the account. An adult student account holder may receive some assistance in the management of the account from his or her parent or another individual.

If the student lacks the mental capacity to either execute a valid power of attorney or manage his or her own account, then an order signed by a judge appointing someone else as the student's *conservato*r is required. Obtaining a conservatorship is a lengthier legal process than obtaining a power of attorney.

If the student becomes the account holder, he or she must complete the necessary documentation to become the account holder for his or her EFS, including the submission of new documents listed below:

- Application Assurances; and
- Family Educational Rights to Privacy Act (FERPA) Release.

On the date that the student turns the age of 18, the EFS account is effectively frozen until the student has completed the process to become the account holder, or another individual has completed the power of attorney/conservatorship process.

Student Participation in Other School Choice Scholarship Programs

Students may apply to the Individualized Education Account (IEA) Program, Education Savings Account (ESA) Program, and the Education Freedom Scholarship (EFS) Program, and may receive approval for all three programs. However, a student can only participate in one program per school year.

Student Participation in Interscholastic Athletics

A student's eligibility for interscholastic athletics is established by the Tennessee Secondary School Athletic Association (TSSAA). For more information on eligibility, TSSAA's contact information is available here: https://tssaa.org/about-tssaa.

Participating Family Responsibilities

Enrollment in an EFS-Registered School

Once a student's application is conditionally approved, the parent, guardian, or student over 18 years old must apply and be accepted to an EFS-registered non-public school if the student is not already accepted and enrolled. The list of approved EFS-registered non-public schools in each region is available on the EFS webpage. Parents/guardians (or students that have reached the age of 18) must then select their school within the portal, and then the school must verify enrollment by the stated deadline before an EFS is established, and funds can be disbursed. Once an EFS is established, EFS funds must be spent on tuition and fees first; then, remaining EFS funds may be spent on textbooks, technology, and other pre-approved educational expenses. Note that EFS- accept EFS funds for all grades the school serves.

FERPA Release of Information

The Family Educational Rights and Privacy Act of 1974 (FERPA) is the federal law that protects the privacy of student education records in educational agencies and institutions that receive federal funding. A FERPA release of information allows the EFS team to discuss account holder information with pertinent stakeholders, such as officials at the enrolled school or other state agencies for audit purposes as required by law. The department ensures that student information is kept confidential and secure.

The language of the release is available below for reference:

The Family Educational Rights and Privacy Act (FERPA) of 1974 is a federal law that protects the privacy of student education records, as defined by 20 U.S.C. § 1232g and 34 CFR § 99.3. In order for a student to participate in the EFS Program, the account holder must sign a release of information to allow the Tennessee Department of Education (department) to disclose personally identifiable information contained in the student's education records to the individuals and agencies listed below. This form is provided as a means for account holders to give the department permission to discuss the student's education records with someone other than themselves (written consent will be kept permanently on file). Any and all disclosures made by the department will be for the sole purpose of carrying out official functions of the EFS Program or complying with relevant laws. Any personally identifiable information from a student's education record that is disclosed to a third party must be kept confidential and used solely for the purpose authorized by the relevant law.

I understand that the Family Educational Rights and Privacy Act of 1974 prohibits any further disclosure of this information without my specific written consent, or as otherwise permitted by such regulations. I understand that I have the right not to consent to disclosure of this information. I understand that this consent shall remain in effect until revoked by me, in writing, and delivered to the department, but that any such revocation shall not affect disclosures previously made by the department prior to the receipt of any such written revocation. If, for any reason, an account holder decides to cancel this release, the account holder must send an email withdrawing their consent, indicating the person(s) affected to: EFS.Questions@tn.gov. Having read and understood this release, I hereby authorize the department to release information from the student's education records to the following:

1. *Any school in which the student has been previously enrolled, for the purpose of establishing that the student meets the eligibility requirements of the EFS Program;*
2. *Any private school in which the student enrolls while participating in the EFS Program, for the purpose of operating the EFS Program and establishing that the student meets the ongoing*

participation requirements of the EFS Program; and

3. *Any state department or agency as needed to comply with audit or evaluation requests as required by state law.*

Account holders may also give written consent to the department to discuss the student's education records with someone other than the account holder by emailing EFS.Questions@tn.gov. Please note that the department is already authorized to share student information with the account holder and/or the student's parent(s)/legal guardian(s) even if the latter is not listed on the application.

Parent/Guardian and Student Rights Waived in the EFS Program

By accepting EFS funds, account holders with students previously determined eligible for special education and related services under the Individuals with Disabilities Education Act (IDEA) acknowledge the following:

- The student will not be served through an Individualized Education Program (IEP) and will not be entitled to receive a Free Appropriate Public Education (FAPE) through either the local education agency of residence or through the non-public school in which the student enrolls; any IEP that was in effect prior to enrollment in the ESA Program will no longer be effective; and
- The student could be eligible for an Individual Service Plan (ISP) and equitable services through the local education agency serving the area in which the non-public school is located.

Additionally, the non-public school enrolling an EFS student who was previously served through a Section 504 plan may or may not be required to implement that plan.

Application Assurances

As a part of the application process for an Education Freedom Scholarship (EFS), a parent or guardian of an eligible student or an eligible student who has reached the age of 18 shall sign an Agreement as part of the application. The language of the assurances contained in the Agreement is available below for reference.

1. *Participation in the EFS Program shall have the same effect as a parent/guardian refusal to consent to the receipt of services under the federal Individuals with Disabilities Education Act (IDEA - 20 U.S.C. § 1414).*
2. *If the student currently has an Individualized Education Program (IEP), upon enrolling in the EFS Program and for as long as the student participates in the EFS Program:*
    - *The student will not be entitled to a free appropriate public education (FAPE) provided through an IEP.*
    - *The student's IEP will not be effective and can only be used by unenrolling from the EFS Program and re-enrolling in a public school.*
    - *The student may be eligible for equitable services provided through a services plan.*
    - *The student does not have an entitlement to any particular special education and related service as part of the services plan.*
3. *If the number of EFS Program applications received by the department from eligible students exceeds the maximum number of scholarships available for that school year, then the department will conduct an enrollment prioritization process.*
4. *An awarded and funded EFS is dependent upon the school verifying enrollment in an EFS-registered Category I, II, or III non-public school by the department's communicated deadline. Failure to ensure*

verification of enrollment in the online portal by the department's deadline will result in voluntary forfeiture of the scholarship.

5. *The public school district in which the student resides and the public school the student is zoned to attend are released from all obligations to educate the student during the time the student is enrolled in the EFS Program.*
6. *The participating student shall remain enrolled in an EFS-registered Category I, II, or III non-public school during the time the student is enrolled in the EFS Program.*
7. *The participating student shall not be enrolled in the Individualized Education Account (IEA) or Education Savings Account (ESA) Program during the time the student is enrolled in the EFS Program.*
8. *By signing these assurances, the applicant certifies that he/she has the legal right and responsibility to direct the education of the student.*
9. *Any contract a family signs with a school is the responsibility of the parties represented in the contract. Families need to carefully read the terms of the contract to ensure an understanding of refunds, payment schedules, etc., prior to signing. It is the responsibility of the family to ensure that the terms of the contract are fulfilled. The EFS Program and the department are not parties to the school-family contract and cannot void a private contract, give legal advice, or arrange payment schedules. The department is not liable for breach of the school-family contract.*
10. *The provision of an education for the participating student that satisfies the compulsory school attendance requirement provided in T.C.A. § 49-6-3001(c)(1) shall be ensured through enrollment in an EFS-registered Category I, II, or III non-public school.*
11. *As a condition of receiving a scholarship pursuant to this part, students in grades three through eleven (3-11) must be annually administered:*
    - *A nationally standardized achievement test for math and English language arts that is aligned to the respective EFS-registered non-public school's instructional plan, as determined by rules promulgated by the SBE; or*
    - *The Tennessee Comprehensive Assessment Program (TCAP) tests for math and English language arts.*
12. *EFS funds must be spent on tuition and fees prior to spending on other department-approved expenses.*
13. *If the EFS is awarded, the EFS funds may only be used for the expenses listed in EFS Program law (Tenn. Code Ann. § 49-6-3501), Rules of the State Board of Education Chapter 0520-01-24, Tennessee Department of Education EFS Program Procedures, and the EFS Family Handbook. These expenses include: tuition and fees required by the EFS-registered non-public school in which the student is enrolled; required school uniforms; required textbooks, curricula and instructional materials; tuition, fees, textbooks, curricula, and instructional materials for summer academic programs and specialized after-school academic programs that meet the requirements set by the department; tutoring services provided by an individual tutor or tutoring facility that meet the requirements set by the department; transportation fees to and from an EFS-registered non-public school in which the student is enrolled, paid to a fee-for-service transportation provider that meets the requirements set by the department; fees for early postsecondary opportunity courses, exams, or exams required for college admission and credentials approved by the department; educational therapies or services for participating students provided by a department-approved therapist; and computer hardware, technological devices, or other technology fees approved by the department, if the technology is used for the student's educational needs and is purchased through an EFS-registered non-public school or provider.*

14. *All payments of EFS funds will be electronic payments dispersed to an online account and will not be directly issued to an account holder's private, non-EFS accounts.*
15. *If a participating student exits the EFS Program, then any remaining funds will be returned to the State Treasurer.*
16. *The student may voluntarily withdraw from the EFS Program, provided that the procedures set forth in the EFS Family Handbook are followed.*
17. *If the student relocates outside of Tennessee or transfers to another EFS-registered non-public school, the original EFS-registered non-public school and the department must be notified within five (5) business days.*
18. *If EFS funding is misused, not reported, and/or fraudulently spent, the responsible party will be required to repay those funds to the State Treasurer, or the department may withdraw funds from the EFS account or withhold funds from future EFS payments. If the student has exited the EFS Program and there are not enough funds remaining in the EFS account to cover the amount of the misspent funds, then the account holder must repay the funds to the state.*
19. *If EFS funding is misused, not reported, and/or fraudulently spent, the student may be immediately removed from the EFS Program, the student's EFS account may be closed, and all funds remaining in the account will be forfeited. Cases of fraud may also be referred to the State Comptroller's Office or the State Attorney General's Office.*
20. *Use of EFS funds must be for the sole benefit of the participating student for whom the EFS account is established. Any services, resources, and/or equipment purchased using EFS funds shall only be used by the participating student whose EFS paid for said services, resources, and/or equipment.*
21. *It is a conflict of interest and considered a misuse of EFS funds for an account holder, family member, or household member of a participating student to receive payment, directly or indirectly, of EFS funds. An account holder, family member, or household member cannot receive EFS funds as a service provider for an EFS student.*
22. *For a participating student to continue in the EFS Program, an EFS renewal application for that student must be resubmitted annually by following the procedures communicated by the department.*
23. *A participating student may return to a public school at any time after enrolling in the EFS Program, and upon enrollment in a local education agency (LEA), the student's participation in the EFS Program shall be terminated and any unused funds shall revert to the State Treasurer.*
24. *If a student enrolls in an LEA, then the parent/guardian of a participating student or the participating student who has reached the age of 18 shall notify the department in accordance with the procedures and timeline set by the department.*

Account Holder Financial Responsibilities

Account holders agree to several financial responsibilities as conditions of partnership with the program. Any account holder participating in the EFS Program agrees to the following:

- Any information required by the department shall be completed in the portal by the deadlines set by the department before the first EFS funds are disbursed. If the agreement and any additional information or documentation required by the department to complete the enrollment process is not submitted and received by the deadlines set by the department, then the eligible student shall not be enrolled in the program during the school year for which the applicant applied to participate. If any information or documentation required by the department during the scholarship period is not submitted and received by the deadlines set by the department, then the

recipient may be subject to removal from the program.
- EFS funds cannot be used for service providers who are family or household members of the recipient.
- The account holder is responsible for all ineligible expenses and any eligible expenses spent in excess of the amount of the EFS. Any tuition or fees charged by an EFS-registered school that exceed the EFS amount shall be the account holder's responsibility.
- All contracts entered by the account holder are the responsibility of the private parties involved.

When a student withdraws from the EFS Program during the school year, the student's EFS award for that school year shall be reduced on a prorated basis. This prorated award is calculated based on the number of days enrolled in the EFS-registered non-public school. The EFS Program can only pay an EFS-registered school up to this prorated award. Any expenses owed to an EFS-registered school that exceeds the amount of the prorated EFS amount shall be the account holder's responsibility.

- When the withdrawal/transfer form is submitted, the EFS Program generates an automatic email confirmation and sends it to the account holder's email address provided on the student withdrawal form.
- Upon leaving the EFS Program for any reason, any funds remaining in the EFS account will be returned to the State Treasurer.

Updating Account Holder and/or Student Information

Account holders must regularly verify and update contact information on file to ensure regular and timely communications from the department. This includes, but is not limited to, any changes made to the following:

- Email address;
- Physical address;
- Phone number;
- Student's grade level; or
- Change in legal status (i.e., Conservatorship or Power of Attorney documentation).

Account holders must report any of the changes above to the department by emailing EFS.Questions@tn.gov.

Transfer and Enrollment Options

EFS funds must first be used to pay required tuition and fees at an EFS-registered Category I, II, or III non-public school. To become an EFS-registered school, a principal, head of school, or designee must register for the EFS Program by the stated program deadline.

The EFS webpage lists Category I, II, or III non-public schools that have registered with the department to receive EFS funds. Parents and guardians are encouraged to check the list of EFS-registered schools when considering where to apply or spend an EFS. Note that EFS-registered schools are not required to accept EFS funds for all grades the school serves.

Transferring to Another EFS-Registered School

If a student wishes to transfer enrollment from one EFS-registered school to another, the student's parent(s)/guardian(s) must complete the EFS Program Student Withdrawal/Transfer Form **within five (5) business days** of the student's withdrawal from the student's original EFS-registered non-public school.

To retain the EFS for the school year, the parent/guardian must select a new EFS-registered Category I, II, or II non-public school in the online portal and the receiving school must confirm enrollment in the portal **within ten (10) school days of the student's withdrawal date**.

If the above steps are not followed, then the student's EFS account will be closed.

A student's EFS will be reduced by a prorated amount equal to each day the student was enrolled in an EFS-registered school, based on the required 180-day school year.

Transfer & Enrollment Options

Transfer and Enroll in Another EFS - Registered School	Transfer and Enroll in a Non-EFS-Registered School or to a Public School
Enroll the student in a new EFS-registered non-public school within ten (10) school days of the withdrawal from the previous non-public school. The current list of EFS-registered schools is available here. • The remaining EFS funds can be used on allowable expenses at the student's new EFS-registered school (tuition fees must be paid first).	Enroll the student in a non-EFS-registered school or public school within ten (10) school days of the withdrawal from the previous non-public school. • The student will be ineligible to participate in the EFS Program, the student's EFS account will be closed, and any unused funds will revert to the State Treasurer.

Completion or Exiting EFS Program

A student may complete or exit the EFS Program in one of four ways:

- **Completion of the EFS Program:** the student graduates from high school or receives a high school equivalency credential approved by the SBE; or completes 13 school years as a kindergarten through grade twelve (K-12) student.
- **Non-renewal of the EFS:** the account holder chooses not to submit an EFS renewal application for the next school year.
- **Withdrawal:** an account holder may voluntarily withdraw a student from the EFS Program at any time during the contractual year.
- **Involuntary Removal by the Department:** the student is removed from the EFS Program by the department.

Completion of the EFS Program

A participating student is no longer eligible to remain in the EFS Program or eligible to receive EFS funding if either of the following occurs:

- The student graduates from high school or receives a high school equivalency credential approved by the SBE; or
- The student completes 13 school years as a kindergarten through grade twelve (K-12) student.

Non-Renewal of the EFS

Account holders may choose not to renew the student's enrollment in the EFS Program. If an account holder has not submitted an EFS Renewal Student Application, including all supporting documentation, then the student's EFS account will be closed, and all funds remaining in the account will be returned to the State Treasurer.

Each year, participating students must reapply to continue participation in the EFS Program.

Withdrawal

A student may voluntarily withdraw from an EFS-registered non-public school at any time. If the student withdraws, the student's parent(s)/guardian(s) must complete the EFS Program Student Withdrawal/Transfer Form within five (5) business days of the student's withdrawal from the non-public school.

A student's EFS will be reduced by a prorated amount equal to each day the student was enrolled in an EFS-registered school, based on the required 180-day school year.

Involuntary Removal by the Department

Pursuant to SBE Rule 0520-01-24-.06, the department may remove any student from eligibility for an EFS if the account holder fails to comply with the terms of the EFS applicable laws, rules or procedures, or misuses EFS funds.

Appeal Procedures

Account holders may appeal the department's decision to deny an application or to remove the account holder from the EFS Program by following the two-step appeals process in accordance with SBE Rule 0520-01-24-.13. If a family is appealing decisions for more than one student, then an appeal form must be submitted for each child. Appeal forms and appeal guidance are available on the EFS webpage. Appeals cannot be considered without the appropriate accompanying Appeal Form.

Step 1:

- Submit the Appeal Form and any pertinent documentation to the Tennessee Department of Education within ten (10) business days of receipt of the notice of application denial or revoked eligibility. (Notices will be provided electronically. The account holder is responsible for monitoring the email address provided to ensure messages from the EFS Program are received.)
- The Commissioner or the Commissioner's designee will review the appeal. A decision will be issued within 45 calendar days. (Notices of decisions will be provided electronically. The account holder is responsible for monitoring the email address provided to ensure messages from the EFS Program are received.)
- To file an appeal regarding an application denial, complete the Step 1 appeal form in the EFS account holder portal. Appeals cannot be considered without the appropriate accompanying Appeal Form.

Step 2:

- If the account holder wishes to appeal the Commissioner's decision in Step 1, then the appeal must be filed with the Commissioner by the account holder within 30 calendar days of receipt of the notice of the Step 1 appeal decision. This will initiate an administrative contested hearing pursuant to the Uniform Administrative Procedures Act (UAPA) (Tenn. Code Ann. Title 4, Chapter 5).
- To file a UAPA appeal, complete the form posted online and email it to EFS.Questions@tn.gov.
- After the UAPA form has been submitted, the department will file it with the Secretary of State, and it will be assigned to an administrative law judge, who will set the date and time of the account holder's hearing. Correspondence from the Secretary of State's office and the department regarding the Step 2 appeal will also be sent to the email address provided by the account holder.

Fraud, Waste or Abuse Reporting

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be wasteful, inefficient, or fraudulent activities, please report these to the Tennessee Comptroller's Office for Fraud, Waste, and Abuse at: https://www.comptroller.tn.gov/office-functions/investigations/fraud-waste-and-abuse.html or call 1-800-232-5454.

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