



# Withdrawal/Transfer Procedures for Schools

## School/Program Withdrawal

A student may withdraw from a participating school voluntarily or involuntarily. When this occurs, the school has fiscal responsibility for the ESA account, and the school should also advise the parent of options, outlined below, for further participation in the ESA program.

- Complete the [Student Withdrawal Form](#).
- Notify the department within five business days of receipt of a student's notice of withdrawal, pursuant to [State Board of Education Rule 0520-01-16-.08\(6\)](#).
- Submit an expense report using the ESA Reimbursement Request form within 10 business days of the withdrawal date to include all expenses covered through the ESA.
- Verification of enrollment from the new participating school should be sent to [ESA.Questions@tn.gov](mailto:ESA.Questions@tn.gov).

## Parent Options

A student may withdraw from a participating school at any time. If a student chooses to withdraw, they must choose one of the following options to retain their ESA account for the year.

- Enroll in a new ESA participating school.
- Enroll in a non-participating Category I, II, or III non-public school.

Enroll the participating student in a non-participating Category I, II or III non-public school.

- If the account holder selects this option, the fees for tuition, uniforms, and textbooks are no longer allowable use of funds for the ESA account.

Enroll the participating student in a public school district, independent homeschool, or Category IV or V non-public school.

- If the account holder selects this option, their student will be ineligible to participate in the ESA Program and their student's ESA will be closed.

## Note on Eligibility

- If an account holder should voluntarily or involuntarily withdraw their student from their Category I, II, or III school, they must enroll in another Category I, II, or III non-public school to maintain their ESA account. If an account holder should enroll their student in a public school, independent home school, or Category IV or V non-public school, the student would then be ineligible to participate in the Program, would forfeit the remainder of their ESA funds, and the student's ESA would be closed. The student would remain eligible to reapply for the ESA Program in the upcoming school year as an applicant.

## Fiscal Responsibilities

- When a student withdraws from a participating school during the course of the school year, the ESA account for that school year will be reduced on a prorated daily basis, pursuant to State Board of Education [\(SBE\) Rule 0520-01-16-.04\(8\)](#). The department shall prorate the full ESA amount paid to a school based on the days of enrollment at the school relative to the minimum number of days each school is open for instruction. Any expenses owed to the participating school which exceed the amount of the prorated ESA amount shall be the account holder's responsibility.
- Families must submit an expense report within 10 business days of the withdrawal date to include all expenses covered through the ESA, regardless of future enrollment in a participating or non-participating ESA school. When the withdrawal/transfer form is submitted, an automated email confirmation will be generated by the ESA Program and sent to the account holder email address provided on the student withdrawal form.
- Upon leaving the ESA Program through return to a public school, independent home school, or Category IV or V non-public school, any funds remaining in the ESA account will be returned to the State Treasurer, pursuant to [SBE Rule 0520-01-16-.06\(2\)](#).
- If a student graduates from high school or reaches age 22 and has any remaining funds left in their ESA account, the student will then become a Legacy ESA student. Legacy students may use remaining funds for eligible post-secondary education expenses. Legacy students are not given additional ESA funds. For more information on legacy students, email [ESA.Questions@tn.gov](mailto:ESA.Questions@tn.gov).