



## PARENT STUDENT AGREEMENT EMANCIPATED STUDENT AGREEMENT

### INTRODUCTION

The Indiana Education Scholarship Account (INESA) is administered by the Indiana Treasurer of State (TOS), in collaboration with the Indiana Department of Education (IDOE). Parents of eligible students or emancipated students who participate in the INESA program may use scholarship money to purchase approved educational programs, therapies, services, tuition, fees, and other expenses related to the student's education from approved INESA entities.

A student will be eligible if they meet specific eligibility requirements. An eligible student must meet the requirements of the INESA program at the time of application. Scholarship funds will be deposited to a parent or emancipated student INESA fund through a secure online portal. A parent or emancipated student utilizes the online portal to reimburse payments to participating entities for services delivered.

*Note: a debit card or direct reimbursement(s) to the parent or emancipated student are not allowed with the INESA program.*

The following agreement is for the parent or an emancipated student requesting to participate in the INESA program. For additional information on the INESA program review the INESA handbook and information provided on the TOS INESA [website](#).

### ASSURANCES

As a condition of the INESA program, the parent ("Parent") of an Eligible Student or the Emancipated Eligible Student ("EES") makes the following assurances:

1. **Authority to Act.** I am the parent of the student described at the end of this agreement with the authority and capacity to act on behalf of the student, or I am the emancipated student, as defined by IC 20-26-11-4, described at the end of this agreement, with the authority and capacity to enter into this agreement.
2. **Declarations; Eligibility.**
  - a. I confirm the information provided in this agreement is true and accurate. Any misrepresentation could result in termination of the student's enrollment in the INESA program.
  - b. I agree to follow the terms and policies of the INESA program.
  - c. I declare that the individual described in this application is an eligible student, and meets the following eligibility requirements: (IC 20-51.4-2-4)
    - i. has legal settlement in Indiana;
    - ii. is at least five (5) years of age and less than twenty-two (22) years of age on the date in the school year specified in IC 20-33-2-7;





- iii. is a student with a disability at the time the account is established who requires special education and for whom:
    - 1. an individualized education program;
    - 2. a service plan developed under 511 IAC 7-34; or
    - 3. a choice special education plan developed under 511 IAC 7-49 has been developed; or
      - a. is a sibling of an eligible student with a disability (IC 20-51.4-2-4(3)(B)).  
A sibling is defined as a child having a parent in common by blood, adoption, or marriage. and
    - 4. meets the annual income qualification requirement for a choice scholarship student under IC 20-51-1.
  - d. Enrolling in a public school, online public school, K-12 digital learning school, charter school or magnet school that receives state funding violates the INESA law and Parent/EES contract. Improper enrollment will result in termination from the INESA program.
  - e. While a student may be eligible for more than one school choice scholarship program. Parent/EES agrees that the eligible student may not simultaneously participate in the INESA program and receive a School Choice (Voucher) Scholarship from their private school (IC 20-51-4).
3. **Student Test Number.**  
Parent/EES understands and agrees that an eligible student must obtain a student test number (STN) through the Indiana Department of Education as described in IC 20-19-3-9.4 to participate in the INESA program. (IC 20-51.4-4-1(h))
4. **Qualified Expenses.**
- a. Parent/EES agrees that a grant deposited in the eligible student's account and any interest that may accrue in the account will be used only for the eligible student's qualified expenses as defined by IC 20-51.4-2-9 at an INESA approved participating entity as defined by IC 20-51.4-2-4.7. The TOS may request a refund for any funds used beyond those described under qualified expenses (IC 20-51.4-2-9).
  - b. Parent/EES will use part of the money in the account for the eligible student's study in the subject of reading, grammar, mathematics, social studies, or science; or for use in accordance with the eligible student's individualized education program, service plan developed under 511 IAC 7-34, choice special education plan developed under 511 IAC 7-49, or plan developed under Section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794.
  - c. In accordance with IC 20.51.4-5-7; IC 20.51.4-5-8:
    - i. A parent of an eligible student who, is also an ESA Participating Entity, and teaches a course or program only to an eligible student, **who is the parent's child and does not teach a course or program to any other eligible student; may not submit a claim for**





**reimbursement of an ESA qualified expense of tuition and fees to teach the eligible student who is the parent's child.**

- ii. If the Treasurer of State (TOS) revokes the ESA participating entity's status: The TOS may terminate the ESA participating entity's account and require the ESA participating entity to repay any improperly received funds to the ESA program. And the Attorney General may petition the court for jurisdiction to impose a civil penalty against the ESA participating entity in an amount that does not exceed five thousand dollars (\$5,000).
- d. ESA qualified expenses refer to the following expenses provided by an ESA participating entity related to the education of an eligible student for which scholarship money in an ESA account may be used. All services must be in person unless indicated by a "V," which allows the service to be in person or virtual. **All qualified expense categories are allowable for students with a disability.** Expense category indicated by a "S," is a qualified expense for a student who is defined as a sibling in the INESA program.
  - i. Tuition and fees, which includes curricular materials, at a qualified schools who are recognized by the Indiana Department of Education or other ESA participating entity. – S
  - ii. Individual class – S
  - iii. Testing and examination services – S
  - iv. Medical therapies
  - v. Occupational therapy – V
  - vi. Educational services/Tutoring or Teaching Services – S
  - vii. Paraprofessional/Educational aides
  - viii. Extracurricular programs as a qualified schools who are recognized by the Indiana Department of Education – S
  - ix. Training program/camp – V – S
  - x. Transportation service – \$750 per school year with waiver eligibility.

#### 5. **Tax Treatment.**

- a. Parent/EES understands and agrees that any distributions made to an INESA account or money in the account may not be treated as income or a resource for purposes of qualifying for any other federal or state grant or program administered by the state or a political subdivision. (IC 20-51.4-4-12)
- b. Parent/EES understands and agrees that a distribution made to an Eligible Student's INESA account is considered tax exempt if the distribution is used for a Qualified Expense.

#### 6. **Testing.**

Parent/EES agrees the Eligible Student will take the statewide assessment(s) (IREAD, ILEARN, IAM, SAT, WIDA), as applicable based on the Eligible Student's grade level, as provided under IC 20-32-5.1, or the assessment specified in the eligible student's:

- a. individualized education program developed under IC 20-35;





- b. service plan developed under 511 IAC 7-34;
- c. choice special education plan developed under 511 IAC 7-49; or
- d. plan developed under Section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794.

**7. Single Account; Single School Year.**

- a. Parent/EES agrees to enter into a separate agreement for each child of the Parent or for each EES and that no more than one account can be established for each eligible student.
- b. Parent/EES understands and agrees that this agreement is valid for one (1) school year while the Eligible Student is in kindergarten through grade 12, less than 22 years old and may be renewed annually. Upon graduation or receipt of a certificate of completion under the Eligible Student's individualized education program, the Eligible Student's account is terminated and all monies in the account returns to the state general fund. (IC 20-51.4-4-1(d))
- c. If the Eligible Student participates in the Indiana Education Scholarship Account (INESA) and enters into a Career Scholarship Account written agreement with the TOS for the CSA program, the Eligible Student must participate in the CSA program using the student's INESA account instead of establishing a CSA account. (IC 20-51.4-4.5-1(f)(2))
- d. Parent/EES may roll over for use in a subsequent year with a maximum of one thousand dollars (\$1,000). For each year thereafter, the Parent/EES may roll over one thousand dollars (\$1,000) plus any amount rolled over in a previous year. (IC 20-51.4-4-2 (b))

**8. Termination.**

- a. Parent/EES agrees that this agreement is terminated for an Eligible Student if:
  - i. The Eligible Student no longer resides in Indiana; or
  - ii. The account is not renewed within three hundred ninety-five (395) days after the date the account was either established or last renewed. Parent/EES is not entitled to any remaining money once an account terminates, and any new accounts opened will begin with no balance. (IC 20-51.4-4-1(e))
- b. The date the student graduates high school; or July 1 of the year in the year which the student graduates high school. (IC 20-51.4-4-2(c))
- c. Parent/EES agrees that an agreement made for an Eligible Student, while the Eligible Student is in kindergarten through grade 12 may be terminated before the end of the school year. If the Parent/EES chooses to terminate the INESA agreement the Parent/EES must notify the TOS by email to [ESA@tos.in.gov](mailto:ESA@tos.in.gov) with the following process.

Information required to discontinuing participation in the INESA program:

Send Email to [ESA@tos.in.gov](mailto:ESA@tos.in.gov)

Subject line: **Close account - ESA**

Student name, reason for discontinuing participation in the INESA program, and any feedback of the INESA program.





*Phone calls will not be accepted as notice to discontinue participation in the INESA program. INESA Participating Entities (providers) inclusive of a student's school may not discontinue participation in the INESA program on the student's behalf.*

- d. Parent/EES agrees that money in the account when the account is terminated returns to the state general fund.

#### **9. Petition Process.**

- a. The TOS shall freeze the INESA account of any Parent of an eligible student or an EES who:
  - i. Fails to comply with the terms of the INESA program;
  - ii. Fails to comply with applicable laws or regulations; or
  - iii. Substantially misuses funds in the ESA account.
- b. The TOS shall send written notice by email to the Parent/EES stating the reason for the freeze under subsection (a). The TOS may also send notice to the attorney general or the prosecuting attorney in the county in which the Parent/EES resides if the TOS believes a crime has been committed or a civil action relating to the INESA account is necessary.
- c. A Parent/EES whose INESA account has been frozen under subsection (a) may petition the TOS for redetermination of the decision under subsection (a) within thirty (30) days after the date the TOS emails notice to the Parent/EES under subsection (b). The petition must contain a written explanation stating why the TOS was incorrect in freezing the INESA account under subsection (a). If the TOS does not receive a timely submitted petition from a Parent/EES under this subsection, the TOS shall terminate the INESA account.
- d. The TOS shall review a petition received under subsection (c) within fifteen (15) business days of receipt of the petition and issue a redetermination letter to the Parent/EES. If the TOS overturns the TOS's initial decision under subsection (a), the TOS shall immediately unfreeze the INESA account. If the TOS affirms the decision under subsection (a), the TOS shall give notice of the affirmation to the Parent/EES and terminate the INESA account.
- e. Parent/EES agrees that money in the account when the account is terminated returns to the state general fund.

#### **10. Agreement Terms.**

- a. Parent or EES understands, acknowledges, and agrees that the terms of this agreement are subject to change at the sole discretion of the TOS and/or as a result of changes in the law.

