



To the Administrator Addressed

Commissioner Mike Morath

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DATE:	January 15, 2026
SUBJECT:	Actions Required of School Systems for Education Savings Accounts
CATEGORY:	Special Education and Related Services
NEXT STEPS:	Share with appropriate school system and education service center (ESC) staff

This letter is to inform school systems about the collection of special education data for students in private schools applying for an Education Savings Account (ESA).

Application Window Opening Soon

Senate Bill (SB) 2 established the option for parents to obtain Education Savings Accounts (ESAs) for approved education expenses. The Texas Comptroller of Public Accounts (CPA) is implementing the legislation by launching the [Texas Education Freedom Accounts program](#) (referred to as TEFA, as the program, and EFAs, as individual accounts) starting in the 2026–2027 school year.

As noted in a [To the Administrator Addressed correspondence on November 20, 2025](#), school districts in Texas are obliged to provide support to families who choose to apply for an EFA if they have a child suspected of having a disability. Specifically, the school district must upload IEP information about the child to a system maintained by TEA intended to support the EFA application process. For children not previously enrolled, this would necessitate conducting an evaluation and developing an IEP. This IEP information is used to determine funding amounts for the parent’s EFA.

The CPA expects to open applications for the TEFA program on February 4, 2026. The expected closing date is March 17, 2026. These anticipated dates are at the discretion of the CPA and can be verified through CPA’s [TEFA website](#).

Because the CPA’s TEFA program application window is open for a limited amount of time, it is critical for each school system to upload each child’s IEP in a timely manner when applicable [see Actions Required of School Systems, below, to determine when an upload is necessary]. If a child has already been determined eligible for special education and related services and the EFA IEP is the only item needed for the parent’s application process, **school systems should ensure they develop and upload these IEPs prior to the APEX-ESA and the CPA’s application closing date of March 17, 2026.**

Actions Required of School Systems

A current IEP (less than one-year old) – whether created for a child in public school or one created for a child in private school – must be in place and accessible to the Texas Education Agency (TEA) so that TEA can communicate that information to the CPA.

As noted in the [November 20, 2025, To the Administrator Addressed \(TAA\) correspondence](#), if a child was in public school preceding their acceptance into the TEFA program and was receiving special education and related services through the public school, the child’s prior IEP will

suffice. If a child does not attend public school in the year they apply for an EFA, an EFA IEP will be needed if the child is determined eligible for special education and related services. An EFA IEP must contain some, but not all, parts of an IEP that would be governed by IDEA.

TEA will access IEPs in the following ways:

- If the child is/was enrolled in public school and reported as a child with a disability with an instructional arrangement code reported as of the fall snapshot date (October 31, 2025), TEA will have the necessary information through the Texas Student Data System/Public Education Information Management System (TSDS/PEIMS) to send to the CPA about the student's funding entitlement.
- If the child is/was enrolled in public school and is identified as a child with a disability after the fall snapshot date but before the CPA's application window end date and a parent has communicated they are seeking an EFA, a school system must upload the child's IEP in the APEX-ESA system [see Data Collection, below].
- If the child is enrolled in a private school and has an IEP less than one year old or has come to the district requesting an evaluation, is evaluated, and is determined eligible and an IEP has been developed, a school system must upload the child's IEP in the APEX-ESA system [see Data Collection, below].
- If the child is enrolled in a private school, does not have a current IEP, but the child's most recent special education evaluation (and determination of eligibility) is less than three years old, a school system must develop the parts necessary for an EFA IEP if the parent contacts the school system informing the system that they are applying for the TEFA program. The school system must then upload the child's IEP in the APEX-ESA system [see Data Collection, below].

Data Collection

TEA has created the APEX-ESA system within the [TEAL application](#) for purposes of uploading IEPs for the reasons described above. The APEX-ESA system is expected to open on February 2, 2026. User accounts can be requested beginning on January 22, 2026, and the Office of Special Populations and Student Supports will give an overview of the APEX-ESA system on January 20, 2026.

All students entered into APEX-ESA will need their 10-digit unique ID. The school system will enter basic student details and upload a copy of the child's IEP.

Key Dates

Date	Activity
1/20/2026	TEA will host a school system webinar to preview the APEX-ESA platform
1/22/2026	School systems can begin to request user accounts for the APEX-ESA system in TEAL
2/2/2026	APEX-ESA system opens for TEA data entry
3/17/2026	APEX-ESA upload deadline

Resources and Support

On Tuesday January 20, 2026, TEA will host a webinar to preview APEX-ESA; [register here](#).

Comptroller information: [Texas Education Freedom Accounts](#)

November 20, 2025, [TAA: Senate Bill 2: Education Savings Accounts and Children with Disabilities](#)