



# Raising Special Kids

Families Helping Families



## And Away 'VGo!'

Assistive Technology—  
The next best thing to  
being there  
*page 4*

# Connecting

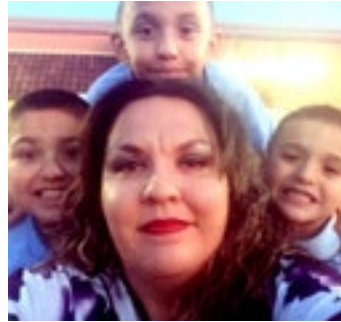
*Winter 2014*

# Staff Spotlight

Angelica Lara - Bilingual Family Support Specialist



Angelica has been busy helping families learn how to advocate for their children since she joined our staff in October. Angelica recently moved to Phoenix from a small town in eastern Arizona where she was no stranger to advocating for services for her son Andres, who was diagnosed with Cerebral Palsy at 15 months.



Angelica remembers feeling socially isolated. “More than once, I freaked myself out by doing too much internet research. But, whenever I had a question, I knew I could call my parent-to-parent connection. I had no idea until recently that most parent-to-parent matches don’t usually last as long as mine!”

Angelica tries to have the same expectations for Andres as she does for her two other boys. It’s a philosophy she’s shared with more than one of Andres’s teachers. “You need to push him.” She recalled saying to his first grade teacher. “I don’t want him learning helplessness.” She credits the relationships she has built with her boys’ teachers for ensuring good, open communication.

Now that Angelica is on staff at Raising Special Kids, she says “I love being able to help families. I remember how it feels to be stuck, and how important it is to learn to advocate for your child.”

Connecting is published by

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Parent to Parent support is the heart of Raising Special Kids. Information about local services, educational programs, advocacy, or special health care needs is available in English, Spanish and other languages. Services are provided at no charge to families in Arizona. Raising Special Kids is a 501(c)(3) non-profit organization.

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*This publication is partially supported by the Health Resources and Services Administration (HRSA) of the U.S. Department of Health and Human Services (HHS) under the Family to Family Health Information Centers, CFDA No. 93.504. The information, content, and conclusions should not be construed as the official position or policy of, nor should any endorsements be inferred by HRSA, HHS or the U.S. Government.*

# Empowerment Scholarship Accounts (ESAs)

## What Parents of Students with Disabilities Need to Know

Arizona's Empowerment Scholarship Accounts (ESAs) are becoming a popular option to consider for parents of students with disabilities. ESAs offer parents the choice of how and where to educate their children by providing access to public funds the school district would receive for their child's education. The actual amount of the scholarship is determined by the child's primary eligibility category for special education. The ESA program also transfers the right to make all decisions about their child's education to the parents. Parents of children with disabilities who select ESA agree to accept significant responsibility and accountability for their decisions, as they do in other areas of their child's life.

For some parents, ESAs are a perfect fit; they have control over their child's education and determine what they feel is needed. Parents need to carefully assess the ESA program, and their own ability to administer educational and financial requirements, before making their decision.

Parents may not always fully understand the role they will assume in coordinating and accounting for every aspect of their child's education. For busy parents, the added responsibility of closely managing a child's education can be overwhelming. According to the ASU Morrison Institute of Public Policy, of the 1,781 new applicants for the 2014-15 school year, more than half (58 percent) chose not to

accept the funds or participate in the program. In addition, 25 percent of 761 students who participated in the ESA during the 2013-14 school year returned to public schools the following year.

Parents reported the difficulty of coordinating multiple services and the rigorous accounting requirements of the program as

**25% of students who participated in the ESA during the 2013-2014 school year returned to public schools**

the reason for their return to public school. Parents must account for every expenditure and turn in receipts quarterly. Aiden Fleming, legislative liaison and ESA program manager for the Arizona Department of Education (ADE), equates the accounting requirements to "doing your taxes every three months."

Parent Kelly Randall said, "The process was stressful for me. I worried that I had missed something on the paperwork that would jeopardize my son's scholarship." LaTasha Whitaker, whose daughter attends a different school, found the process

simpler. She explained, "At my daughter's school, the process is very smooth." Whitaker also mentioned, "Other parents frequently ask for my assistance and I always refer them directly to ESA staff because each person's situation is very individualized and they [ESA staff] are the people who have the answers."

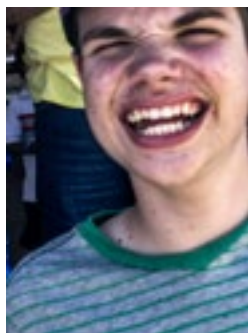
Parents like Whitaker and Randall, who are currently in the ESA program, advise newcomers to educate themselves thoroughly to understand the responsibilities they will be accepting before making a commitment. To assist parents, ADE has made available a parent handbook on the ADE website that describes all the details and restrictions of the program. ADE provides workshops and information sessions discussing eligibility, acceptance, approved use of funds, and reporting requirements.

While the business and administrative requirements deserve close attention, there are other important considerations for parents of students with disabilities to consider when deciding if the ESA program is right for them:

### Parental Rights under the Individuals with Disabilities Education Act (IDEA)

By accepting an ESA agreement, parents release the school district (or charter holder) from the obligation to educate their child. The IDEA protections no longer apply, and parents give up some rights, such as:

*continued on page 2*



*Nathan Randall*

- a child's right to a free and appropriate public education (FAPE)
- the requirement for schools to provide special education, and disability-related services designed to meet a student's unique educational needs
- the requirement for schools to prepare students for further education, employment, and independent living

Transportation is a disability-related service that is no longer provided when parents use ESA funds. Randall recalls, "The lack of transportation services was not an issue until a huge increase in enrollment at my son's school required a move to a bigger location that is three times farther away. That was a major problem because I have two children in different schools and was unable to get them both to school on time. Luckily, Nathan is now able to use the shuttle bus option his school offers, which drops him off at a closer location." Steve and Amy Dill traded



Adam Dill

in their car for a hybrid model to reduce the expense of a 40-mile round-trip commute to their son's school. Dill explained,

"Our car was only a couple years old, but that is a lot of driving."

In private schools, there are no standardized test requirements to ensure academic progress and no state financial oversight. Private schools are not required to provide the same level of support or accommodations as public schools, and they are not required to admit students with disabilities. If parents enroll a student in a private school using ESA funds, the private school has no requirement to follow the student's IEP. Parents lose dispute resolution options, such as filing a complaint or requesting mediation or due process. If they find their child's education needs are not being met, their only recourse may be to withdraw their child from the school. Opting out of the ESA program and enrolling the student in public school restores the IDEA protections.

When a student is placed in a private school as a result of an IEP team decision, the school is required to follow the IEP and the student is provided all the other protections under the IDEA. IEP Team private placements are made into schools approved by the ADE and typically provide specialized programs specifically for students with disabilities.

### Least Restrictive Environment?

The IDEA mandates that a student's instruction be provided in the Least Restrictive Environment (LRE) starting in a general education classroom. This ensures that children with a disability have equal access to the educational opportunities that all children enjoy. Removal from a general education classroom to a more restrictive setting, such

as a private school, should only take place only when there are no available services and supports that could meet the student's needs.

The ASU Morrison Institute information indicates that the majority (70 percent) of the parents who accept ESAs for students with disabilities choose to enroll them in either specialized private school programs, private tutoring, or homeschool. These options may unintentionally segregate students with disabilities.

### The ESA agreement is a contract between parents and the AZ Department of Education

After accepting the ESA funds and enrolling their child in a program, some parents may determine that the ESA program is not the right choice for them and decide they want their child to return to the public school system. Although the ESA contract is written for one year, it may be possible for parents to exit the program sooner. During a 10-day review period, ESA staff determines if all funds were expended appropriately. If so, the student may be allowed to return to public school. ADE/ESA staff makes early-exit decisions on a case-by-case basis.

Private schools or service providers may require the parents to sign a contract (separate from the ESA contract) for them to provide services for their child. If so, the family would be obligated to that contract according to their original agreement. It is up to the private school or provider to determine whether a parent can be released from their contract.

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## ESAs prioritize academics over vocational preparation

ESAs do not provide reimbursement or cover expenses for vocational programs, training, and apprenticeships. For some students with disabilities, a vocational focus is an important aspect of their educational preparation for success after high school.

Funds from the ESA that are not expended in one year may be rolled over to the next. If students have unspent ESA funds after they graduate from high school, students may use those funds if they enroll in a post-secondary (college or university) academic program. However, if they enroll in a technical school, or vocational program, they must return the ESA funds to the state.

### Is this going to work for my family?

In making decisions about school choice, it is important that families are fully informed. The recommended first step is to talk with your child's current

IEP team. It's one way to assess your child's needs and to determine if applying for an ESA might be beneficial. If your child is enrolled at a public school or charter school with a special education placement, parents may request a meeting with their IEP team at any time. If requested in

writing, the meeting should take place within 15 school days from the date the school receives the request.

For questions regarding the IDEA and parental rights in special education, call 602-242-4366 or 800-237-3007 or email [info@raisingspecialkids.org](mailto:info@raisingspecialkids.org).

### Steps You Can Take

Deciding if the ESA is right for you

- Visit potential schools/programs
- Ask questions
  - Will you show me/tell me how you think this will best meet my child's needs?
  - Is transportation provided?
  - How are students disciplined?
  - Are there provisions in the contract for early termination?
- Ask for a copy of the school's policies and procedures
- Read the ESA website: [www.azed.gov/esa](http://www.azed.gov/esa)
- Attend ESA Training: [www.azed.gov/esa/upcoming-meetings/](http://www.azed.gov/esa/upcoming-meetings/)

The ESA Parent Handbook is available for download at: [www.azed.gov/esa/files/2014/03/empowerment-scholarship-account-handbook 2014.pdf](http://www.azed.gov/esa/files/2014/03/empowerment-scholarship-account-handbook%202014.pdf)

## Special Day for Special Kids

sponsored by Scottsdale Rotary

**For families of children with disabilities and special health care needs**

**Saturday, March 21, 2015**  
**10 am - 2 pm**

McCormick-Stillman Railroad Park, Scottsdale  
(located on the southeast corner of Indian Bend and Scottsdale Roads)

FREE train rides, carnival activities, carousel rides, games, activity booths, clowns, face painting, petting zoo, plus lots of food and ice cream...all for FREE!

**REGISTRATION REQUIRED AT THE EVENT**

Questions? Contact Raising Special Kids (en Español) 602-242-4366 or 800-237-3007

# And, Away ‘VGo!’

Assistive Technology; the next best thing to being there

Not long ago Aurora Townsend and her family were afraid that she would be unable to follow her dream of attending college to become a Neurobiologist. Aurora has Toxic Encephalopathy and Chronic Inflammatory Response Syndrome—disabilities that cause her body to respond intensely to substances in the environment many of us do not notice. Aurora’s mom Kristina explained, “When Aurora is in a classroom with 30 kids, she’s also in the room with all of their laundry products, personal hygiene products, and fragrances. It causes Aurora to have a hard time breathing and she gets migraines, central nervous system pain, very tired and experiences cognitive decline.”

Because Aurora’s body is so incompatible with her school environment, she could not attend classes in person. Online classes would not be an option for her because her health condition affects Aurora’s ability for sustained visual attention.

Aurora’s parent Kristina, who

also has a disability, was determined to find a solution to help her daughter. She remembers thinking, “I need all the help I can get.” She contacted Raising Special Kids for assistance and began learning about her rights. She learned about accommodations and modifications, supplementary supports and services, and the continuum of educational placements. She remembers learning the importance of using specific terminology with professionals, like “medically necessary,” which have a precise meaning for professionals.

While researching assistive technology options for her daughter, Kristina discovered a possible solution. After much discussion of the pros and cons and possible alternatives; the IEP team agreed that a robotic device, called a VGo, would best meet Aurora’s unique needs. A VGo is a robotic telepresence that, according to [www.vgocom.com](http://www.vgocom.com), some users describe as their personal “avatar”. A student can hear, talk, interact and see through the VGo into



Aurora and Kristina Townsend

the classroom with their face appearing on the VGo screen. It allows a student the ability to participate in the class, collaborate with peers, and socialize.

Aurora’s VGo is the first to be used in a school in Arizona. Now Aurora can participate with her classmates as her virtual self moves about the environment entirely by remote control.

Kristina recommends, “learn about your child’s rights and don’t be afraid to ask for help.”

To learn about ways to work with your child’s IEP team, call 800-237-3007 or email [info@raisingspecialkids.org](mailto:info@raisingspecialkids.org).

## Parent Leaders are the Heart of Raising Special Kids

Aug-Oct

Thank You!

**Apache Junction**  
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**Avondale**  
Jennifer Priddy

**Chandler**  
Gilbert Alonzo  
Dawn Bailey  
Marti Baio  
Martha Burrer  
Kristina Hunt  
Lisa Myers  
Kelly Randall  
Marsha Rosser  
Cathy Turner

**El Mirage**  
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# No Cost Workshops & Training

Register online at [raisingspecialkids.org](http://raisingspecialkids.org) or call 800-237-3007

## FLAGSTAFF

Raising Special Kids, ADE/ESS  
3100 N West St, Ste 300  
Flagstaff, AZ 86004

### IEP Training

Thu, Jan 15, 10am-12pm

### Positive Behavior Support

Tue, Feb 11, 9-11am

### IDEA: What You Need to Know

Tue, Mar 25, 2-4pm

### High School Transition

Tue, Apr 29, 10am-12pm

## MESA

Family Resource Center  
817 N Country Club Drive  
Mesa, AZ 85201

### IEP Training

Tue, Feb 17, 6-8pm

**Positive Behavior Support** Tue,  
Mar 24, 6-8pm

## PHOENIX

Disability Empowerment Center  
5025 E Washington St, Ste 204  
Phoenix, AZ 85034

This building is fragrance-free

### Bullying Prevention

Thu, Feb 5, 6-8pm

### High School Transition

Sat, Jan 10, 10am-12pm

Thu, Feb 5, 6-8pm

Sat, Apr 11, 1-3pm

### IEP Training

Sat, Jan 10, 1-3pm

Thu, Jan 22, 6-8pm

Thu, Mar 26, 6-8pm

Thu, Apr 23, 6-8pm

### Journey to Adulthood

Apr 11, 10am-12pm

### Legal Options, Turning 18

Thu, Jan 22, 6-8pm

Sat, Feb 21, 1-3pm

Thu, Mar 5, 6-8pm

Thu, Apr 23, 6-8pm

### Positive Behavior Support

Sat, Feb 21, 10am-12pm

Thu, Mar 5, 6-8pm

### Preschool to Kinder Transition

Sat, Jan 10, 10am-12pm

### Understanding 504

Thu, Mar 26, 6-8pm

Pendergast Learning Center 3841  
North 91st Avenue  
Phoenix, AZ 85037

### Positive Behavior Support

Wed, Jan 14, 5-7pm

### IDEA: What You Need to Know

Wed, Feb 11, 5-7pm

### Preschool to Kinder Transition

Wed, Mar 4, 5-7pm

### Understanding 504

Wed Apr 8, 5-7pm

## TUCSON

Emily Meschter  
Early Learning Center  
4605 N La Cholla Blvd  
Tucson, AZ 85705

### Parent/Professional Collaboration

Tue, Jan 20, 6-8pm

### Bullying Prevention

Tue, Feb 17, 6-8pm

Van Buskirk Elementary School  
725 East Fair Street  
Tucson, AZ 85714

### IEP Training

Wed, Jan 21, 9-11am

### Parent/Professional Collaboration

Wed, Mar 11, 9-11am

## YUMA

CW McGraw Elementary School  
2345 Arizona Ave  
Yuma, AZ 85364

### Parent/Professional Collaboration

Wed, Jan 21, 5-7pm

### Preschool to Kinder Transition

Wed, Feb 18, 5-7pm

### Positive Behavior Support

Wed, Mar 18, 5-7pm

### IEP Training

Wed, Apr 22, 5-7pm

## An Evening with Jonathan Mooney

Fostering Positive Educational Experiences for ALL Students

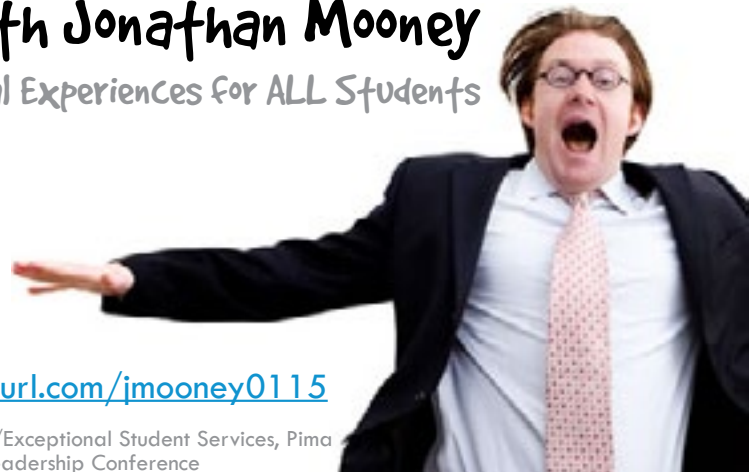
Jan 28, 2015

5:30 - 7 PM

Desert View High School  
4101 East Valencia Road  
Tucson, AZ 85706

■ no cost ■ registration required: <http://tinyurl.com/jmooney0115>

Sponsored by: Raising Special Kids, Arizona Department of Education/Exceptional Student Services, Pima County School Superintendent, and Friends of the SunnyVail Student Leadership Conference



# Programa Empowerment Scholarship Accounts

Lo que los padres de estudiantes con discapacidades deben saber

El Programa Empowerment Scholarship Accounts de Arizona (ESA por sus siglas en inglés) se está convirtiendo en una opción popular entre los padres de estudiantes con discapacidades. El Programa ESA les permite a los padres elegir cómo y dónde educar a sus hijos dándoles acceso a fondos públicos que el distrito escolar recibiría por la educación de sus hijos. El monto real de la beca está determinado por la categoría principal de necesidad de educación especial del niño. Los padres de niños con discapacidades que seleccionen el programa ESA tendrán una gran cuota de responsabilidad por las decisiones educativas de sus hijos.

Para algunos padres, el ESA es simplemente la opción perfecta, porque tienen control sobre la educación de sus hijos. Los padres deben evaluar cuidadosamente las fortalezas y debilidades del Programa ESA y su capacidad personal para administrar asuntos educativos y financieros, antes de tomar una decisión.

La responsabilidad adicional de administrar cada detalle de la educación de un niño puede ser algo abrumador.

Los padres citaron la dificultad que supone coordinar servicios y los requisitos de contabilidad del programa como los motivos para volver a la escuela pública. Los padres deben hacerse responsables por cada centavo que gastan y presentar facturas cada tres meses.

El consejo de los padres que ya participan en el ESA para quienes desean inscribirse en el programa es investigar a fondo para entender las responsabilidades que aceptan antes de comprometerse a participar. Para ayudar a los padres, el Departamento de Educación de Arizona (ADE por sus siglas en inglés) tiene una guía para padres en su

página en Internet en la que se describen los detalles del programa. También se espera que los padres asistan a los talleres que dicta el personal del Programa ESA para nuevos solicitantes.

Existen otros aspectos importantes que los padres de estudiantes con discapacidades deberían considerar al decidir si el Programa ESA es lo más adecuado para ellos: [Derechos de los padres establecidos en la Ley de Educación para Personas con Discapacidad \(Ley IDEA por sus siglas en inglés\)](#)

Al aceptar un acuerdo de ESA, los padres liberan a las escuelas públicas de todas las obligaciones relativas a la educación de sus hijos. La protección contemplada en la Ley IDEA ya no es aplicable y los padres renuncian a algunos derechos, tales como:

- El derecho del niño a una educación pública, gratuita y adecuada (FAPE por sus siglas en inglés).
- La obligación de las escuelas de proporcionar educación especial y servicios relacionados con discapacidades diseñados para satisfacer las necesidades educativas particulares de los niños.
- La obligación de las escuelas de preparar a los estudiantes para formación adicional, el empleo y la vida independiente.

El transporte es un servicio relacionado con discapacidades que no se prestará si los padres acceden a fondos ESA.

En las escuelas privadas no existen pruebas estandarizadas para garantizar el progreso académico ni hay supervisión financiera estatal. A las escuelas privadas no se les exige proporcionar el mismo nivel de apoyo o arreglos que a las escuelas públicas y no tienen la obligación de admitir estudiantes con

discapacidades. Aunque los padres inscriban a su hijo en una escuela privada utilizando fondos ESA, dicha escuela no tiene la obligación de seguir el Programa Educativo Individualizado (IEP por sus siglas en inglés). Los padres también pierden algunas opciones para la resolución de conflictos, por ejemplo, ya no pueden presentar una queja o solicitar una mediación o el debido proceso. Si determinan que las necesidades educativas de su hijo no están cubiertas, su único recurso podría ser retirar al niño de la escuela. Abandonar el Programa ESA e inscribir al estudiante en una escuela pública restablecería la protección contemplada en la Ley IDEA.

Si un estudiante es ubicado en una escuela privada por decisión de un equipo del IEP, dicha escuela tiene la obligación de seguir el IEP y el estudiante estará amparado por la Ley IDEA. El equipo del IEP puede ubicar a estudiantes en escuelas aprobadas por el ADE que normalmente ofrecen programas especializados para estudiantes con discapacidades.

[El acuerdo de ESA es un contrato entre los padres y el Departamento de Educación de Arizona](#)

Tras aceptar los fondos ESA e inscribir a sus hijos en un programa, algunos padres podrían determinar que el programa ESA no es la mejor opción para ellos y decidir regresar al sistema de escuelas públicas. Aunque el contrato por escrito de ESA es por un año, los padres pueden abandonar el programa antes. El personal de ADE/ESA toma decisiones sobre abandonos antes de la fecha prevista tras revisar caso por caso.

Por otra parte, la escuela privada o quienes proporcionen servicios podrían haberle solicitado a los padres que firmaran un contrato

*continúa en la página 7*



(aparte del contrato de ESA) y la familia estaría obligada por ese contrato conforme a su acuerdo inicial. Queda a discreción de la escuela privada o proveedor de servicios determinar si un padre puede liberarse de un contrato.

### ¿Ambiente menos restrictivo?

La Ley IDEA establece que la educación de los estudiantes debe proporcionarse en el ambiente menos restrictivo (LRE por sus siglas en inglés), para empezar, en un salón de clases regular. Esto garantiza que los niños con discapacidades tengan igualdad en el acceso a las oportunidades educativas. El cambio de un salón regular a un centro más restrictivo sólo debería hacerse cuando allí no puedan prestarse los servicios y el apoyo requeridos para satisfacer las necesidades de un estudiante.

Conforme a información del Instituto Morrison de ASU, la mayoría (70%) de los padres que aceptan fondos ESA para estudiantes con discapacidades han optado por inscribir a sus hijos en programas especializados de escuelas privadas, tutorías privadas, o por educarlos en casa. Sin que sea la intención de los padres, estas opciones pueden

aislar a los estudiantes con discapacidades.

### El ESA le da prioridad a lo académico con relación a la preparación vocacional

El ESA no ofrece reembolsos ni cubre gastos para programas vocacionales, entrenamiento o formación en oficios.

Los fondos ESA que no se invierten en un año pueden trasladarse al año siguiente. Si los estudiantes se gradúan de la escuela secundaria y aún tienen fondos ESA pueden utilizarlos siempre que se inscriban en un programa académico universitario (colegio o universidad). Sin embargo, si se inscriben en una escuela técnica o en un programa vocacional deberán devolver los fondos ESA.

### ¿Funcionará para mi familia?

Es importante que las familias estén bien informadas para tomar decisiones sobre opciones escolares. Como primer paso, se recomienda hablar con el equipo de IEP actual de su hijo. Es una forma de evaluar las necesidades de su hijo y determinar si la participación en el Programa ESA podría resultar beneficiosa.

Estos son algunos de los pasos-

que los padres han sugerido seguir al considerar el Programa ESA:

- Visitar posibles escuelas y programas
- Hacer preguntas
  - ¿Cómo se cubrirán las necesidades de mi hijo?
  - ¿Se proporciona servicio de transporte?
  - ¿Cómo se disciplina a los niños?
  - ¿Existen disposiciones para la terminación anticipada del contrato?
- Solicitar una copia de las normas y procedimientos de la escuela
- Leer la página en Internet del Programa ESA ([www.azed.gov/esa/bienvenidos-a-esa-espanol](http://www.azed.gov/esa/bienvenidos-a-esa-espanol))
- Asistir a entrenamiento del Programa ESA ([www.azed.gov/esa/upcoming-meetings](http://www.azed.gov/esa/upcoming-meetings))

La guía para padres del Programa ESA puede descargarse en: [www.azed.gov/esa/files/2014/03/empowerment-scholarship-account-handbook2014.pdf](http://www.azed.gov/esa/files/2014/03/empowerment-scholarship-account-handbook2014.pdf)

Para preguntas, por favor llame o correo electrónico 602-242-4366m 800-237-3007, [info@raisingspecialkids.org](mailto:info@raisingspecialkids.org)

## Talleres y Entrenamiento Sin Costo

Regístrese en línea en [www.raisingspecialkids.org](http://www.raisingspecialkids.org) o llame al 800-237-3007

### PHOENIX

Disability Empowerment Center  
5025 E Washington St #204  
Phoenix, AZ 85034

Somos una oficina libre de fragancias.

#### Entrenamiento del IEP

sab, 21 feb, 10am-12pm  
vie, 27 mar, 12-2pm

#### Cumpliendo los 18 años - Opciones Legales

vie, 23 ene, 10-11:30am  
sab, 21 feb, 1-3pm  
vie, 27 mar, 10-11:30am

#### El Camino a la Adulthood

sab, 10 ene, 1-3pm

#### Transición de Escuela Secundaria

sab, 11 abr, 1-3pm  
Pendergast Learning Center 3841  
North 91st Avenue Phoenix, AZ  
85037

#### Comportamiento Positivo

mie, 14 ene, 5-7pm

IDEA: Que Necesitas Saber mie,  
11 feb, 5-7pm

#### Transición Prescolar al Kinder

mie, 4 mar, 5-7pm

### TUCSON

Van Buskirk Elementary School  
725 East Fair Street  
Tucson, AZ 85714

#### Entrenamiento del IEP

mie, 21 ene, 9-11am

#### Destrezas para ser un Padre Defensor Eficaz

mie, 11 mar, 9-11am

### YUMA

CW McGraw Elementary School  
2345 Arizona Ave  
Yuma, AZ 85364

#### Destrezas para ser un Padre Defensor Eficaz

jue, 22 ene, 5-7pm

#### Comportamiento Positivo

jue, 19 mar, 5-7pm

#### Transición Prescolar al Kinder

jue, 19 feb, 5-7pm

# 10 Tax Exemptions, Deductions & Credits to Explore

if You Are a Parent of a Child with a Disability

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## DID YOU KNOW?

1. Regardless of their age, you may be able to claim your child as a dependent if they have a permanent and total disability.
2. You may qualify for an Earned Income Tax Credit (EITC) if you are a parent of a child with a permanent and total disability.
3. You may be entitled to Child or Dependent Care Credit if you pay someone to come to your home and care for your child.
4. You can include your cost of admission and transportation to medical conferences in medical expenses (if the conference concerns the illness of you, your spouse or your dependent).
5. You may be able to claim a dependency exemption for a qualifying child or relative with a disability who works at a Sheltered Workshop.
6. Some income such as SSI benefits and personal injury settlements may not be subject to taxation. However, certain settlements can be included in gross income if they are for punitive damages. If the settlement proceeds are taxable, they could cause a dependent's social security income to be taxable.
7. You may exclude up to \$5,000 of employer-provided qualified dependent care assistance from your income.
8. You may be able to claim an adoption credit and exclude employer-provided adoption benefits from your income if you adopt a child with special needs.
9. The unreimbursed cost of attending a special school for a child who has a neurologic or physical disability may be deductible as a medical expense.
10. Although capital expenditures are not typically considered deductible medical expenses, they may be if the expense is made primarily for medical care for you, your spouse or your dependents.

## FOR MORE INFO

[IRS Publication 524](#)

[IRS Publication 596](#)

[IRS Publication 503](#)

[IRS Publication 502](#)

[IRS Publication 501](#)

[IRS Publication 525](#)

[IRS Publication 503](#)

[IRS Publication 907](#)

[IRS Publication 503](#)

[IRS Publication 502](#)

*This information should not be regarded as advice. Please consult a tax advisor or the IRS for guidance on your own situation. Visit [www.irs.gov](http://www.irs.gov) to access publications. IRS Volunteer Income Tax Assistance (VITA) offers free tax help for taxpayers who qualify. Find a provider at <http://tinyurl.com/l8j7xsj>. Check back often as listings are updated frequently.*

# What You Should Know About...

## Health Care Open Enrollment & Tax Reporting

- Open Enrollment on the Healthcare Exchange Marketplace ends February 15, 2015
  - Arizona's healthcare exchange: [www.healtharizonaplus.gov](http://www.healtharizonaplus.gov)
  - Nationally: [www.healthcare.gov](http://www.healthcare.gov)
  - After February 15, 2015, individuals will not be able to enroll until the next open enrollment period, unless you have a major change in circumstances
- Find an assister to help you apply [www.irs.gov/aca](http://www.irs.gov/aca)

[healtharizonaplus.gov](http://healtharizonaplus.gov) on the individual and family link



- Tax Reporting: [www.irs.gov/aca](http://www.irs.gov/aca)
  - ACA tax reporting requirement information and forms
  - Information to determine if you have to pay "Individual Shared Responsibility" because of

not having health insurance in 2014

- Free Tax Preparation Help at [www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers](http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers) This list is updated regularly
- Community Health Care Centers are good options if you do not have health insurance and need free or low cost medical care.
  - To find the nearest location [www.aachc.org/what-isa-healthcare-center/map/](http://www.aachc.org/what-isa-healthcare-center/map/)

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