



# 2025-26 CARSON SMITH OPPORTUNITY SCHOLARSHIP

## APPLICATION GUIDELINES

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## WHAT IS THE CARSON SMITH OPPORTUNITY SCHOLARSHIP PROGRAM?

### History

The Utah state legislature passed original legislation in 2019 called the Special Needs Opportunity Scholarship program and updated this legislation in 2024 by merging the program with the legacy Carson Smith Scholarship program. The new program is called the Carson Smith Opportunity Scholarship (CSOS). The legislation requires that a private 501(c)(3) organization be selected to administer this program for the state. Children First Education Fund (CFEF) was selected to administer the program in 2020. Over 86,000 Utah special needs students are eligible to participate in the program. As with other education choice programs, tax credit scholarships benefit the regular public school education system through savings on public investment as much as 3 to 1.

### Program specifics

The program allows for scholarships to be made available to children in preschool, kindergarten and grades 1-12. The scholarship funds may be used for private school tuition, books, supplies, and education related therapies or treatments. Homeschool students are also eligible for scholarships. Scholarships are awarded based on family size and income and degree of special need and are for a term of three years and may be renewed in 3-year increments, so long as the student continues to demonstrate eligibility.

Scholarships are intended solely for the benefit of children with disabilities to help cover the cost of a qualified student's educational expenses for private school or homeschool during a given school year.

The school year timeframe that scholarships will be granted is July 1, 2025, through June 30, 2026.

### Legacy Carson Smith Program

Students who are enrolled in the legacy Carson Smith scholarship may remain in that program if they choose. All the terms and conditions of the program will remain the same, and the legacy program will continue to be administered by USBE. The legacy Carson Smith program cannot accept new students.

Legacy Carson Smith students may switch to the new Carson Smith Opportunity Scholarship (CSOS) program and will be automatically approved for the 2025-26 school year as long as eligibility standards continue to be met, and they meet the application deadlines. Legacy Carson Smith students need to complete the CFEF application available on the CFEF website.

### How are scholarships funded?

The 2024 legislation allows CFEF to receive funding from two different sources. CFEF will continue to receive funds from donations from individuals and businesses. All donations are eligible for a 100% Utah State income tax credit. Anyone who pays Utah state income taxes is able to donate and receive the tax credit. Please consider redirecting your state tax dollars to CFEF by visiting our [website](#). Donations benefit the taxpayer by allowing them to direct their tax dollars to a great program. More donations

allow CFEF to help more and more children. CFEF is required by law to award 92% of all funds received in scholarships.

CFEF will also receive an appropriation from the state of Utah. Funds not used by the Utah State Board of Education for the legacy Carson Smith program will be transferred to CFEF for the new Carson Smith Opportunity Scholarship program. All excess funding not allocated in the current year legacy program will be transferred to CFEF, and will be used to fund as many scholarships as possible. In the 2025 legislative session, additional funds were appropriated to the Carson Smith Opportunity Scholarship program to provide scholarships to even more eligible students.

## CHILDREN FIRST EDUCATION FUND APPLICATION GUIDE

The CFEF application is required annually from all new applicants, all continuing students, and all students switching from the legacy Carson Smith program. **Scholarship applications can be found at [this link](#).**

Please adhere to the schedule posted below. CFEF will accept applications for the CSOS program after the closing dates posted below from parents on behalf of the parent's student, however, applications received after the posted dates, which are approved, may be awarded, but may also be prorated appropriately to reflect the amount of time remaining in the school year. All scholarship awards are made based upon available funding.

### Application Deadlines

Event	Date
Continuing student re-enrollment opens	February 7, 2025
Current student Re-enrollment closes	April 30, 2025
Open application for all others	February 3, 2025
Open application closes	April 30, 2025
Family notification by	June 30, 2025

## PARENTAL ACKNOWLEDGEMENT

CFEF application will contain the following acknowledgement to be made by the parent or guardian of the student applying:

- I acknowledge that: A private school or home school may not provide the same level of disability services that are provided in a public school. I will assume full financial responsibility for the education of my scholarship recipient if I accept this scholarship. Acceptance of this scholarship has the same effect as a parental refusal to consent to services as described in 24 C.F.R. Sec. 300.300, issued under the Individuals with Disabilities Education Act, 20 U.S.C. Sec. 1400 et seq., and my child may return to public school at any time.*

# STUDENT QUALIFICATIONS

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*The Utah state law governing the CSOS program requires that CFEF verify each applicant's eligibility in key areas. The scholarship application will request a variety of information from the parent or guardian that must verify eligibility for a scholarship and determine the amount of a scholarship. The criteria below will be included in the application.*

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As part of the application process, a child and family must meet all of the criteria below in order to be considered for a scholarship:

## AGE REQUIREMENT

**The applicant is able to participate in preschool, kindergarten or grades 1-12 in public school.**

- **A copy of the child's birth certificate must be attached.** This is used to verify that a child is at least 3 years of age before September 2nd of the current school year and less than 19 years of age on the last day of the school year, or, if the student has not graduated from high school, less than 22 years of age on the last day of the school year. CFEF will also accept a valid passport or valid state ID.

## UTAH RESIDENCY REQUIREMENT

**The applicant and parental guardian are residents of the state of Utah.**

- **The applicant must attach two (2) proofs of residency.** The following documents may be used to offer proof of residency, and must show the same address that is listed for the student in the application:
  - Bank statement (dated within 60 days from when application is submitted)
  - Court documents (dated within 60 days from when application is submitted)
  - Current mortgage or rental contract
  - Major credit card bill (dated within 60 days from when application is submitted)
  - Property tax notice (statement or receipt dated within one year from when application is submitted)
  - School transcript (dated within 60 days from when application is submitted)
  - Utility bill, excluding cell phone bills (billing date within 60 days from when application is submitted)
  - Valid Utah driver's license

## DISABILITY REQUIREMENT

**The applicant must have a qualified disability as defined by the Individual with Disability Education Act (IDEA), [§§Section 300.8](#).**

- This statute states that a child's school performance must be adversely affected by a disability in one of the following categories of disabilities:
  - **Specific learning disability (SLD).** The SLD category covers a specific group of learning challenges. These conditions affect a child's ability to read, write, listen, speak, reason, or do math. Some examples include dyslexia, dyscalculia, or written expression disorder (dysgraphia).
  - **Other health impairments.** This category covers conditions that limit a child's strength, energy, or alertness which adversely affect a child's education. Examples include ADD, ADHD which impacts attention and executive function, diabetes, epilepsy, heart conditions, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, sickle cell anemia and Tourette syndrome.
  - **Autism spectrum disorder (ASD).** ASD is a developmental disability. It involves a wide range of symptoms, but it mainly affects a child's social and communication skills. It can also impact behavior.
  - **Emotional disturbance.** Various mental health issues can fall under this category including anxiety disorder, schizophrenia, bipolar disorder, obsessive-compulsive disorder, or depression.
  - **Speech or language impairment.** This category covers difficulties in speech or language. A common example is stuttering. Other examples are trouble pronouncing words or making sounds with the voice. It also covers language problems that make it hard for kids to understand words or express themselves.
  - **Visual impairment, including blindness.** A child who has eyesight problems is considered to have visual impairment. This category includes both partial sight and blindness. If eyewear can correct a vision problem, then it doesn't qualify.
  - **Deafness.** Kids with a diagnosis of deafness fall under this category. These are kids who can't hear most or all sounds, even with a hearing aid.
  - **Hearing impairment.** This refers to a hearing loss not covered by the definition of deafness. This type of loss can change over time. Being hard of hearing is not the same thing as having trouble with auditory or language processing.

- **Deaf Blindness.** Kids with a diagnosis of deaf blindness have both severe hearing and vision loss. Their communication and other needs are so unique that programs for just the deaf or blind can't meet them.
- **Orthopedic impairment.** This includes a lack of function or ability in their bodies. An example is cerebral palsy.
- **Intellectual disability.** Kids with this type of disability have below-average intellectual ability. They may also have poor communication, self-care, and social skills. Downs Syndrome is one example of this category.
- **Traumatic brain injury.** This is a brain injury caused by an accident or some kind of physical force.
- **Multiple disabilities.** A child with multiple disabilities has more than one of these conditions. Having multiple issues creates educational needs that can't be met in a program designed for any one disability

## DISABILITY VERIFICATION REQUIREMENT

**The applicant must provide proof of a qualified disability that is verified by one of the following documents:**

- **An Individualized Education Plan (IEP).** The IEP must be current and not expired (within 3 years of origin of the IEP). An IEP is a plan or program developed to ensure that a child who has a disability under the law, and is attending public school, receives specialized instruction or related services in a public-school setting. If the IEP is submitted with the application, this document must indicate whether the student would qualify as Level 1 (needing less than 180 minutes per day of special education resources) or Level 2 (needing more than 180 minutes per day of special education resources), and be signed by all parties involved in the creation of the IEP document.
- **Assessment Team Meeting Record (ATMR).** Students switching from the legacy Carson Smith Scholarship program to the new CSOS program, may submit a valid ATMR (received within the 3 years from the date on the form) from a local school district to verify disability. This document must indicate whether the student would qualify as Level 1 (needing less than 180 minutes per day of special education resources) or Level 2 (needing more than 180 minutes per day of special education resources), and be signed by all parties involved in the creation of the ATMR document.
- **Multidisciplinary Evaluation Team (MDT) evaluation.** The MDT is defined as an evaluation of a child's qualified disability by two or more qualified and credentialed individuals from two or more separate disciplines or professions. [The MDT form can be downloaded here.](#) The MDT

must indicate if the child's disability adversely affects the child's school performance. Qualified individuals can be from one of the following disciplines (this is not an exhaustive list, contact us with questions):

- Medical Professional
  - MD (Medical doctor)
  - PA (Physician assistant)
  - APRN (Advanced practice registered nurse)
  - DO (Doctor of osteopathic medicine)
- Education Professional
  - Licensed teacher
  - Licensed special education teacher or counselor
  - School administrator
- Mental Health Professional
  - PsyD (Doctor of Psychology)
  - LCSW (Licensed clinical social worker)
  - LPC/LCPC (Licensed professional counselor)
  - NCSP (Nationally certified school psychologist)
  - CMHS (Clinical mental health counselor)
  - MSC (Master of Science in school counseling)
  - ACMHC (Associate clinical mental health counselor)
- Other
  - Speech language therapist
  - Occupational therapist
  - Behavioral therapist
  - Audiologist
  - CALT (Certified academic language therapist)
  - A/AOGPE (Certified dyslexia specialist)
  - SpEd-EE (Special Education Evaluator Endorsement)
- The MDT evaluation must consider all data and relevant information, involve the parent(s), determine the student has a qualifying disability, and is eligible to receive special education services as determined by IDEA. In interpreting evaluation data for the purpose of determining that the child has a qualifying disability and determining the educational needs of the child, the MDT must draw upon information from a variety of sources, including aptitude and achievement tests, parent input, teacher recommendations, physical condition, social or cultural background, and adaptive behavior; and ensure that information obtained from all of these sources was documented and carefully considered. With the submission of an MDT evaluation the parent or guardian must acknowledge the following:
  - *Eligibility for a scholarship as determined by a multidisciplinary evaluation team under this program does not establish eligibility for an IEP under the Individuals with Disabilities Education Act, Subchapter II, 20 U.S.C. Secs. 1400 to 1419 and is not binding*

*on any LEA that is required to provide an IEP under the Individuals with Disabilities Education Act.*

- **The MDT evaluation cannot be used to indicate whether a student is qualified as Level 1 (needing less than 180 minutes per day of special education resources) or Level 2 (needing more than 180 minutes per day of special education resources). This designation may only be made by a public school district.**

## **PRIVATE SCHOOL ENROLLMENT OR HOME SCHOOL REQUIREMENT**

**The applicant has a verified enrollment or intent to enroll at a qualifying school or has been identified to be a homeschool student.**

- If the student plans to attend a qualifying private school, a qualified private school must verify this information with CFEF before scholarship funds will be paid.
- If the student plans to be homeschooled, the applicant's parent or guardian must indicate such on the application, and verify that the student has been or will be withdrawn from public school at the time the scholarship is awarded.
- According to Utah State Law, preschoolers are allowed to use scholarship funds only at an approved private school preschool program. **Preschoolers who are homeschooled are not eligible to participate in the CSOS program.**
- **The applicant cannot be a student who receives a scholarship under the legacy Carson Smith Program, nor the Utah Fits All program** in the same school year as the scholarship award. This will be verified with the Utah State School Board office who administers the Carson-Smith Scholarship Program, and the organization administers the Utah Fits All scholarship program. If verification shows that the CSOS scholarship student has been awarded funds from one of these other two sources, the student will not be eligible to receive the CSOS scholarship in that school year.
- **Applicants cannot be a public-school student at the time the scholarship is received.** The student must be unenrolled from public school.
- Students may apply for the scholarship while still enrolled in public school. If awarded, and before the payment of the award can be made, **a verification of withdrawal from public school is required.** CFEF will verify with USBE regarding all scholarship students to ensure that they are not enrolled in public school or a public charter school.



## SCHOLARSHIP AMOUNT QUALIFICATIONS (FAMILY SIZE AND INCOME)

### Family size and income compared to the Federal Poverty Level

- Scholarship awards are based on the adjusted gross income of the scholarship recipient's family measured against the Federal poverty level as defined by the most recently revised poverty income guidelines published by the United States Department of Health and Human Services in the Federal Register, and the household size of the scholarship recipient.
  - Family income consists of the total adjusted gross annual income received by the parent(s) or legal guardian(s) with whom the scholarship student resides. This figure comprises the earnings of the parent(s) or legal guardian(s) with whom the scholarship student resides. Sources of income are those which are included on standard IRS tax forms, including: wages, tips, bonuses, salaries, retirement income, investment income, Social Security benefits, and earnings from other income sources.
  - Household size is determined by the number of individuals listed on the IRS 1040 tax return document.

## FAMILY SIZE AND INCOME VERIFICATION REQUIREMENTS

### A scholarship applicant's parent(s), or legal guardian(s) with whom the applicant lives must submit proof of their annual income.

- The most recent year IRS form 1040 tax form is the primary option to verify the family's adjusted gross income
- CFEF requires only the first page of the tax return (all personal information like social security numbers should be redacted) that shows the adjusted gross income and the number of dependents. All income that is required to be reported on the federal tax return must be considered for scholarship awards.
- If the most current year tax form is not available, a second option would be to submit the previous year's IRS form 1040 along with the current year W2 or 1099 forms.
- If no tax return is available, other income verification documents can include:
  - Two pay stubs dated within the past 60 days from when the application is submitted
  - Recent W2 Form
  - Recent 1099 Form
  - Profit/loss statement from a CPA for self-employed parents

- Unemployment documentation dated within the past 60 days from when the application is submitted
- If one of the above options is used, the family will need to provide a statement verifying the number of dependents.

## CONFLICT OF INTEREST VERIFICATION

- A scholarship applicant is not eligible for a tuition scholarship if their parent or legal guardian is an administrator or board member of the qualifying school they will attend
- Children of employees of a qualifying private school are eligible to apply and receive a scholarship if they are approved
- A scholarship applicant is not eligible if their parent or legal guardian or a relative of the parent or legal guardian is an officer or member of the board of Children First Education Fund (CFEF)
- A relative is defined as father, mother, husband, wife, son, daughter, sister, brother, uncle, aunt, nephew, niece, first cousin, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law of the parent or legal guardian

## SCHOLARSHIP AWARDS

Funds are awarded to students using the weighted pupil unit (WPU) as defined by the state as the amount established each year as in the enacted public education budget. Scholarship award amounts are distributed as follows:

- Scholarship students whose family income is at or below 185% of the federal poverty level will receive the value of the WPU multiplied by 2.5.
- Scholarship students whose family income is above 185% (no matter how far above) of the federal poverty level will receive the value of the WPU multiplied by 2.0.
- Scholarship students who have documentation stating that the child would receive Level 2 special education resources (180 minutes or more per day of special education services in a public school) will receive the value of the WPU multiplied by 2.5 regardless of the family size and income. **Either an IEP or an ATMR is required to verify Level 2 status.**

- For eligible students attending a formal preschool in a qualified private school the value of the WPU for full time preschool students, and half the value of the WPU for part-time preschool enrollment.
- For eligible siblings (see below for definition of eligible) of qualified students in kindergarten through grade 12, who attend the same private school as the eligible student, the value of the WPU multiplied by 0.5.

## Sibling Scholarship Applicant Verification

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***NOTE:** The sibling scholarship is only available for siblings without a disability. If a family has more than one child with a qualifying disability, both children are able to apply for a full scholarship as a special needs student and not as a sibling. If a family has two or more children with disabilities, both children with disabilities are eligible for full scholarship awards as described above.*

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### Qualifications for a sibling scholarship

- Sibling scholarships are only available if all applicants with disabilities have been funded, and if there are available funds
- The sibling applicant is eligible to participate in kindergarten or grades 1-12 in public school
- The sibling applicant is a resident of the state of Utah
- The sibling applicant resides in the same household as a recipient of a scholarship awardee
- The sibling applicant has verified enrollment or the intent to enroll to attend the **same qualifying school as the scholarship awardee** with a disability
- CFEF has not awarded any sibling scholarships in the past two years because there have been more students with disabilities than available funding

## 2025-26 Scholarship Award Amounts

Scholarship award for students with a Level 2 Disability				
Level 2 Disability indicates a K-12 student who needs 180 minutes or more of special education services per school day as documented by a public school evaluation like an IEP or ATMR. An MTD verification is not sufficient to indicate Level 2. If the IEP or ATMR indicates a student is Level 2, the will receive this amount regardless of household size and income.				
\$11,685				
Scholarship award for all other students in kindergarten through grade 12				
Based upon the Utah Weighted Pupil Unit (WPU) of \$4,674 and the 2025 Federal Poverty Level (FPL) guidelines. Most students will receive scholarships based upon the scholarship student's household size and income compared to 185% of the FPL as indicated below				
If your household size is:	If your household income <i>is less than:</i>	The eligible scholarship amount will be:	If your household income <i>is greater than:</i>	The eligible scholarship amount will be:
2	\$39,128	\$11,685	\$39,128	\$9,348
3	\$49,303	\$11,685	\$49,303	\$9,348
4	\$59,478	\$11,685	\$59,478	\$9,348
5	\$69,653	\$11,685	\$69,653	\$9,348
6	\$79,828	\$11,685	\$79,828	\$9,348
7	\$90,003	\$11,685	\$90,003	\$9,348
8	\$100,178	\$11,685	\$100,178	\$9,348
9	\$110,353	\$11,685	\$110,353	\$9,348
10	\$120,528	\$11,685	\$120,528	\$9,348

### **Scholarship award for Pre-school Students**

Preschool awards are not based upon household size and income, but on whether the preschool student is a full-day or half-day student. Preschool students must be 3 years of age before September 2, 2025, to qualify.

**Full Day = \$4,674**

**Half Day = \$2,337**

### **Scholarship award for siblings of scholarship recipients**

This award is for non-disabled siblings of scholarship recipients who attend the same private school as the scholarship student. The amount below is awarded only if and when funds remain after all other students with disabilities have been funded.

**\$2,337**