

# ARP ESSER and ARP Homeless Revised Liquidation Extension Request Instructions

Updated April 4, 2025

On March 28, 2025, the United States Department of Education (ED) released a [letter](#) announcing the reconsideration of requests for the extension to liquidate all programs funded by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) and American Rescue Plan (ARP) Acts. ED modified the liquidation extension period to end as of March 28, 2025, at 5:00 p.m. ET. According to the letter, ED will reconsider extension requests on an individual project-specific basis. ED released additional guidance on April 3, 2025, through [this email](#) to clarify the information necessary to reconsider late liquidation requests.

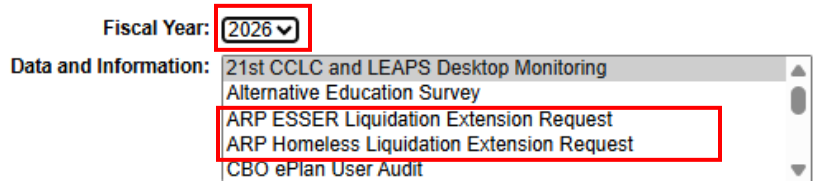
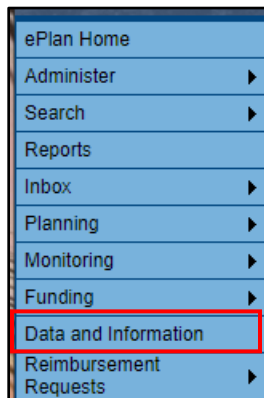
The Tennessee Department of Education (department) revised the ARP ESSER (ESSER 3.0) and ARP Homeless (Homeless 1.0, Homeless 2.0, and Systems Navigator) Liquidation Extension Request instruments in ePlan to include further information to meet the new requirements set by ED.

Under 2 C.F.R. § 200.344(b), properly obligated funds must be liquidated within 120 calendar days (**by Jan. 28, 2025**, for ARP Act funds). ED has the authority to approve liquidation extension requests for **properly obligated funds** upon review of a written request made by a grantee (i.e., the SEA) on its own behalf or on behalf of its subgrantees (i.e., LEAs). Final approval of a grantee’s written request will be based upon the specific facts and circumstances in accordance with 2 C.F.R. § 200.344(b). If approved under this process, grantees and subgrantees may have an extension to the liquidation period of up to 14 months beyond the 120 days already available to liquidate funds.

**LEAs should follow the steps below in ePlan to submit a revised ARP ESSER Liquidation Extension Request to the department. All changes in the Liquidation Extension Request will be in red type.**

**Note:** Any extension request to ED must be made by the department on behalf of its subgrantees.

1. Navigate to [ePlan](#) > Data and Information and select **2026** from the year dropdown and choose **ARP ESSER Liquidation Extension Request** or **ARP Homeless Liquidation Extension Request**.



2. Change the status to **Draft Started**.

Status:	Not Started
Change Status To:	<b>Draft Started</b>

3. Select **Cover Page** on the *Sections* page. Complete all fields on the cover page before continuing to the next page.

*Please ensure the contacts are correct, as they will receive all communication regarding the revised request.*

<b>ARP ESSER Liquidation Extension Request</b>
<b>Cover Page</b>
<a href="#">Overview and Attestation</a>
<a href="#">Funding</a>
<a href="#">Related Documents</a>
<a href="#">Checklist</a>

4. Select the **Overview and Attestation** page and thoroughly review the two attestations located at the bottom of the page. By checking each statement, the LEA affirms that they have read and understand all requirements and assures the department that the LEA meets the listed conditions.
5. Select **Funding** on the Sections page (or Save and Go to Next Page).
  - **New Question:** Each LEA must check one of the three answers indicating its wish for the department to resubmit the request.

<input type="checkbox"/> Check this box if the LEA would no longer like to apply for an extension and would prefer to revert funds to the U.S. Department of the Treasury. * Does the LEA wish for the Tennessee Department of Education to apply for an extension to continue to receive funds on the LEAs behalf? <input type="radio"/> Yes, please resubmit our original extension request with the additional required information. <input type="radio"/> Yes, but there are changes outlined below.
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6. Complete all portions of the *Funding* page, providing accurate and thorough responses for the **justification of why ED should exercise its discretion to grant your request** and the **description of how a particular project's extension is necessary to mitigate the effects of COVID on American students' education**.

**Note:** All funds must be obligated by **Sept. 30, 2024**. The total amount obligated must match the allocation total provided.

ARP ESSER Funding										
DEI	Allocation Total	Amount Obligated as of 9/30/24	Amount Liquidated as of 9/30/24	Balance Remaining as of 9/30/24	% Liquidated as of 9/30/24	Amount Liquidated as of 3/28/25	Balance Remaining as of 3/28/25	% Liquidated as of 3/28/25	Total Amount Requested for Revised Late Liquidation	Total Amount to Be Released
087642L28547	\$978,426.95			\$0.00	0%		\$16,426.95	0%		
Funds Necessitating Extension										
Check here if this is a new item that was not carried forward from the previous application.	Item Name - Use the same item name for this row and in the file name of all uploaded documentation.	Amount of Obligated Funds Necessitating Extension	Account Number and Line Item - (e.g. 71100-100)	Vendor Name	A justification of why ED should exercise its discretion to grant your request	A brief description of how a particular project's extension is necessary to mitigate the effects of COVID on American students' education	Number of Students Supported by this Activity	Supporting Documentation Uploaded	Requested Extension Deadline	
<input type="checkbox"/>									12/01/2025	
					<input type="button" value="Check Spelling"/>	<input type="button" value="Check Spelling"/>				
					0 of 8000 characters	0 of 8000 characters				

- **New Questions:** All LEAs reapplying for liquidation extension must complete the newly required information on the funding page (noted in red).
  - **Amount liquidated as of March 28, 2025**
    - Subtract the Net Available Amount showing in the ARP ESSER or ARP Homeless 2025 Reimbursement Requests from the total allocation amount to get this amount.
  - **Total amount requested for revised late liquidation**
    - The total amount to be released, if any, will auto-calculate
  - **Vendor name**
  - **Justification of why ED should exercise its discretion to grant the request**
  - **Brief description of how each project's extension is necessary to mitigate the effects of COVID on American students' education**
  - **Requested extension deadline**
    - LEAs **must** indicate the requested timeframe for the extension of each project in their request. If the exact date is not known, please indicate a *realistic timeframe* for completion that includes time for invoice payments and reimbursement requests submitted to the department.

7. If needed, LEAs may add additional rows for each project for which they are requesting late liquidation.

Funds Necessitating Extension		
Check here if this is a new item that was not copied forward from the previous application.	Item Name - Use the same item name for this row and in the file name of all uploaded documentation.	Amount of Obligated Funds Necessitating Extension
<input type="checkbox"/> <span>New</span>	* <input type="text"/>	* \$ <input type="text"/>
<input type="button" value="Add Row"/>		

- New Question (ARP ESSER Only):* If requesting an extension for capital projects, check the box under **Capital Projects** and respond to each question. LEAs may add rows if requesting an extension for multiple capital projects.

Capital Projects		
<input checked="" type="checkbox"/> If any of the above projects were Capital Projects, check the box and continue.		
Project Location (School) and Brief Description	Percentage Complete	Explanation of Percentage Complete Status
<input type="text"/>	* <input type="text"/> %	* <input type="text"/>
<input type="button" value="Add Row"/>		

- For each project, check the box under **Supporting Documentation Uploaded**. At least one supporting document is required for each row. *Only newly added projects will require supporting documentation uploads.*
- LEAs requesting extensions for *new projects* should check the box at the bottom of the page.

Check this box if the LEA added a new project. Only LEAs that add new projects not in the previous liquidation extension request must upload supporting documentation to show the proper obligation of funds by Sept. 30, 2024.

- Select the **Related Documents** section and upload all necessary supporting documentation. Document names should align with the corresponding item name on the *Funding* page. Supporting documentation providing further context and verification applicable to the LEA's request for liquidation extension may include copies of correspondence, contracts, invoices, etc., showing the necessity of the late liquidation request.

Optional Documents	
Type	Document Template
(ARP ESSER Liquidation) Optional Supporting Documentation ⓘ	N/A

12. Change the status to **Draft Completed**.

<b>Status:</b>	Draft Started
<b>Change Status To:</b>	<b>Draft Completed</b>

13. Ensure all appropriate personnel have reviewed and approved the request before submitting to the department as **LEA Authorized Representative Approved**.