

***CALIFORNIA
DEPARTMENT
OF
VETERANS
AFFAIRS***

***DEPENDENTS
FEE WAIVER
PROGRAM***

POLICY MANUAL

July 1, 2014

CALIFORNIA DEPARTMENT OF VETERANS AFFAIRS

DEPENDENTS FEE WAIVER PROGRAM

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CALIFORNIA DEPARTMENT OF VETERANS AFFAIRS

DEPENDENT FEE WAIVER PROGRAM

INTRODUCTION:

The mission of the California Department of Veterans Affairs is to promote and deliver the benefits provided by the grateful State of California to veterans and their families.

One of the benefits the California Department of Veterans Affairs (CDVA) administers is the College Fee Waiver Program for Veterans Dependents.

Originally enacted in 1935, this program has seen many changes through the years. Current benefits are provided under the authority of the Military and Veterans Code, Article 2, Sections 890 through 899 and 980, and the Education Code, Section 66025.3.

The basic benefit is the waiver of mandatory systemwide fees at any campus of the University of California (UC), California State University (Cal-State) including the California Maritime Academy, or a California Community College. Students must meet the residency requirements of Education Code Section 68000 or be eligible for a waiver for residency requirements; the school which the student attends makes final residency determinations.

Although the basic benefits of this program are the same, eligibility requirements contained in the Military and Veterans Code are different from the eligibility requirements contained in the Education Code.

It is important for you to understand the different eligibility requirements as a dependent may qualify via one of the above Codes, but not the other.

To simplify matters, when referring to the provisions of the Military and Veterans Code, we will use the term Plan A. When referring to the provisions of the Education Code, we will use the term Plan B and D. When referring to benefits provided to members of the California National Guard, the term Plan C will be used.

Plan “A”

Who May Qualify?

(1) The CHILD of a wartime veteran who is totally disabled due to service-connected disabilities, or whose death was officially rated as service-connected. The child must be over 14 years old and under 27 years old, unless the child is a veteran, and then the age limit is extended to age 30,

OR

(2) The SPOUSE or Registered Domestic Partner (RDP) of a wartime veteran who has been rated as service-connected totally disabled. Note that there are no age limit restrictions,

OR

(3) The unmarried SURVIVING SPOUSE or RDP of a wartime veteran whose death has been rated as service-connected. Note that there are no age limit restrictions,

OR

(4) ANY DEPENDENT of any veteran who has been declared missing in action, captured in the line of duty by hostile forces, or forcibly detained or interned in the line of duty by a foreign government or power.

Specifics of Plan A:

- (a) Wartime service required (except for #4 above). The veteran must have served at least one day of active duty during a period of war as declared by the U.S. Congress, or during any time in which the veteran was awarded a campaign or expeditionary medal.
- (b) Specific age requirements must be met for an otherwise eligible child.
- (c) Concurrent receipt of benefits under Plan A and United States Department of Veterans Affairs (USDVA) Chapter 35 benefits is prohibited. In order to receive benefits under Plan A, a dependent must sign an “election” statement acknowledging this fact.
- (d) There are no income restrictions under this plan.
- (e) The event which caused basic entitlement to benefits, (i.e., the date the veterans died of service-connected causes or the date the USDVA rated the veteran as totally disabled as a result of service-connected disabilities), must have occurred prior to the CHILD’S 21st birthday.
- (f) Students must meet residency requirements as determined by the school.

Applicable Statutes:

Military and Veterans Code §890-899 and §980.

Plan “B”

Who May Qualify?

A child of a veteran who has a service-connected disability, or had a service-connected disability at the time of death, or died of service-related causes. The child’s “annual income”, which includes the child’s adjusted gross income, plus the value of support provided by a parent, may not exceed the “annual income limit”.

Specifics of Plan B:

- (a) Wartime service not required.
- (b) No specific age requirements.
- (c) No prohibition against concurrent receipt of fee waiver benefits and USDVA Chapter 35 benefits.
- (d) Children are the only dependents eligible under this Plan.
- (e) Current academic year entitlement is based upon the previous calendar year’s “annual income”.
- (f) Students must meet residency requirements as determined by the school.

Applicable Statutes:

Education Code §66025.3

Plan “C”

Who May Qualify?

Any dependent, or surviving spouse or RDP who has not remarried, of any member of the California National Guard, who in the line of duty, and while in the active service of the state, was killed, died of a disability resulting from an event that occurred while in active service to the state, or is permanently disabled as a result of an event that occurred while in the service to the state. “Active service of this state”, for the purpose of this subdivision, means a member of the California National Guard activated pursuant to Section 146 of the Military and Veterans Code.

Specifics of Plan C:

- (a) Guard member’s death or permanent disability must have occurred while in the active service of the state. You must have a copy of orders stating that the activation was under Military and Veterans Code section 146, not section 143.
- (b) This program applies only to dependents, surviving spouses or RDPs of members of the California National Guard.
- (c) Students must meet residency requirements as determined by the school.

Applicable Statutes:

Education Code §66025.3 (a) (3)

Plan “D”

Who May Qualify?

1. Medal of Honor recipients
2. The child of a Medal of Honor recipient.
3. Specified dependents of a RDP (see definitions).

Specifics of Plan D:

- (a) Benefits under this program are limited to undergraduate studies only.
- (b) Age, income, and residency requirements must be met for a child.
- (c) Spouses, RDPs, surviving spouses or RDPs are not eligible under this program.
- (d) There are no prohibitions against receiving concurrent USDVA Chapter 35 benefits.
- (e) Students must meet residency requirements as determined by the school.

Applicable Statutes:

Education Code §66025 (a) (4)

REQUIREMENTS AND DEFINITIONS

Unless specifically described otherwise, definitions of terms not listed below, should be obtained from the Military and Veterans or Education Codes, or from Title 38, U.S. Code, or the Code of Federal Regulations (CFR's).

ACADEMIC YEAR

An "Academic Year" (AY) shall encompass 365 days, shall commence on the first day, and shall end on the last day of the Academic Year in accordance with the individual school's calendar. Note: The start of the AY may vary from campus to campus.

ANNUAL INCOME

Annual income for the purposes of Plan B, shall be the amount of income reported to the Internal Revenue Service (IRS) or Franchise Tax Board (FTB) as "Adjusted Gross Income" (AGI) plus, the monetary value of support provided by a parent, from the period January 1st through December 31st of the preceding calendar year (i.e., if a student is applying for benefits for AY 2014-2015, the total amount of AGI and value of support from tax year 2013 will be used in determining eligibility.) Per Education Code Section 66025.3(c), the student's AGI and value of support cannot exceed the annual income limit as published by CDVA.

ANNUAL INCOME LIMIT

In accordance with the California Education Code the "national poverty level" for a "single person under age 65," as published by the United States Census Bureau, shall be the annual income limit for the upcoming academic year. CDVA will issue a bulletin to announce the established level for each academic year.

NOTE: The Census Bureau may adjust the poverty level several times per year; however, the Fee Waiver income limit is set just once year and does not change for subsequent Census Bureau adjustments.

APPEALS/APPELLATE AUTHORITY

Appeals of denied benefits must be filed with the Deputy Secretary, Veterans Services Division, 1227 'O' Street, Sacramento, California 95814. Appeals must be in writing, stating the reasons for appealing the denial of benefits, and filed within 90 days of the date on the denial letter. The appeal should include evidence, and/or statements that support the belief that the denial of benefits was in error. Appeals should include a copy of the denial letter and a telephone number where the student may be reached during normal business hours. Should the appeal be denied, the second appellate level is with the California Veterans Board, 1227 'O' Street, Sacramento, California 95814. Appellate determinations will be shared with the appropriate County Veteran Service Office (CVSO.)

APPLICATION

All applications for benefits under this program shall be on the most recent CDVA, Veterans Services Form "DVS 40". DVS 40 applications received by Facsimile (FAX)

are acceptable. The application may be downloaded at www.calvet.ca.gov under Veteran Services, Veterans Dependents Educational Assistance, or at www.cacvso.org.

APPROVAL AUTHORITY

CDVA, Veterans Services Division, or its appointees, including any CVSO who maintains state certification qualifications, may determine eligibility to receive benefits under this program. In cases where an award or denial of benefits is generated through a CVSO, notices of such awards or denials of benefits shall be signed by the appointed County Veterans Service Officer. In limited circumstances, with a delegation letter on file, senior staff may sign “for the CVSO,” but only in the CVSO signature block. These requirements also apply to “Copies” of award or denial letters.

APPROVAL PERIOD

Approval for benefits under this program shall be granted on an Academic Year basis. There shall be no partial year grants of benefits. Applicants must re-apply each year to maintain entitlement. Approvals may be granted only for the current AY, or the immediate upcoming AY (See NOTE below). No approvals under Plan B shall be granted until appropriate income information is available (i.e., a grant of benefits for the 2014-2015 AY cannot be made until 2013 income is verified).

ATTAINED ELIGIBILITY

A dependent child may be eligible for benefits under Plan A, only if the event which created basic entitlement, such as death in service or the date of the USDVA grant of service-connected total disability benefits occurred prior to the child’s 21st birthday.

CHILD

For the purpose of this program, a child shall be the veteran's: (1) natural child, (2) step child, (3) adopted child, or (4) a person for whom a veteran has obtained a court order granting “Care Custody and Control.” A divorce or termination of a relationship may affect eligibility; a former step child may be eligible only if the veteran retains custody. Supporting documents that verify the above must be of record. A child’s marital status alone will not be a bar to receiving benefits under Plan B.

DEATH OF VETERAN, EFFECT ON DEPENDENTS ENTITLEMENT

The death of a service-connected disabled veteran shall have NO adverse effect on a dependents eligibility to receive benefits under this program.

EFFECTIVE DATE OF BENEFITS

The earliest date that entitlement to benefits under this program can be established is the beginning date of the Academic Year in which the application for benefits was received by the CDVA or its appointees.

NOTE: An exception to the above, relates to claims received under the provisions of Military & Veterans Code Section 890.3. The law permits retroactive fee waiver benefits from the school system when a claim for fee waiver benefits is denied, **due solely** to the fact that the claimant in question has a claim pending with the USDVA for service-connected disability or death benefits, but has yet to be awarded such benefits. In these cases, once the USDVA awards service connected disability or Dependent Indemnity Compensation (DIC) benefits, the earliest effective date of fee waiver benefits, will be the date the original application (DVS-40) was received. Benefits shall be awarded for

each Academic Year in which an application was received. Input into the standard denial format, the attached new language. (Denial reason #7.)

FEES WAIVED

Education Code Section 66025.3 prohibits any campus of the University of California, California State University, or California Community College from charging “mandatory system wide tuition or fees, including enrollment fees, registration fees, differential fees, or incidental fees”. Note: By statute, CDVA determines benefits eligibility. By statute, each school system waives “fees”, based upon their own definitions and written guidelines. Any “disagreements” over what “fees” should be waived, should be resolved at the lowest possible level-between the student and school involved. Nothing shall prevent colleges from charging non-resident fees.

NATIONAL POVERTY LEVEL

For the purposes of Plan B, the National Poverty Level is defined as the poverty threshold for a single person, under the age of 65, according to the U.S. Census Bureau. CDVA will annually publish the annual income limit based upon the poverty threshold dollar amount.

NOTE: see “ANNUAL INCOME LIMIT” in this section.

PERIOD OF WAR

For the purpose of Plan A, a veteran must have served during a period of war as declared by the U.S. Congress, or in a campaign or expedition in which a medal has been authorized by the U.S. Government.

REGISTERED DOMESTIC PARTNER (RDP)

A copy of the California Certificate of Registered Domestic Partnership issued by the Secretary of State, naming the partners and dependents, must be part of the eligibility verification process, and maintained in your files.

RESIDENCY DETERMINATIONS

Students must meet the residency requirements of the school they will attend. The waiver of tuition or fees under this section shall apply only to a person who is determined to be a resident of California pursuant to Education Code Chapter 1 (commencing with Section 68000) of Part 41 .

Colleges make the final residence determinations.

REPOSIBILITIES AND LIABILITIES OF THOSE PROCESSING BENEFITS

Financial and Workload Unit liability shall exist in this program when the information provided by an applicant clearly and unmistakably rules out entitlement for the benefit, yet the benefit is granted. Examples: there is no service-connected disability/death, income and value of support exceeds the National Poverty Level, there is no evidence of dependency. Counties found to have granted an invalid benefit will lose the Workload Unit value and be liable to reimburse the school.

SERVICE-CONNECTED DISABILITY/DEATH

A *permanent* disability, or death, which has been formally rated by the USDVA or a military service department, Physical Evaluation or Correction Board as service-

connected, related or incurred while in the line of duty. Any disabilities rated “for treatment or examination purposes only” do *NOT* qualify.

SPOUSE OR REGISTERED DOMESTIC PARTNER

For the purposes of Plan A, the person married to, or a RDP of a veteran who is totally disabled as a result of service-connected disabilities. Note that effective January 1, 1997, all age restrictions for a spouse have been removed. Supporting documents are required, i.e.; California Certificate of Domestic Partnership.

SURVIVING SPOUSE OR REGISTERED DOMESTIC PARTNER

For the purposes of Plan A, the unmarried person who was married to, or a RDP of a veteran whose cause of death was officially rated or adjudicated as “service-connected.” Supporting documents are required as stated above.

TOTALLY DISABLED

For the purposes of Plan A, a veteran that is rated 100% disabled for service-connected compensation purposes, or in receipt of the 100% compensation rate due to “unemployability” by the USDVA, or rated by the military service department as being 100% or totally disabled due to disabilities incurred while in the line of duty. Temporary ratings, i.e., 38CFR 4.28, 4.29 and 4.30, shall not in themselves be a basis for granting benefits under Plan A. It is permissible to grant benefits under Plan A for veterans rated under Code 18 (unemployability) on a year-to-year basis.

VALUE OF SUPPORT

For the purposes of Plan B, the Value of Support shall be the total monetary amount, as “certified under penalty of perjury” by a parent, provided to a child, during the preceding annual year. Examples of “Value of Support” may include college housing assistance, transportation, medical and dental care, school books and supplies. IRS Publication 501 has further definitions that may be helpful, but the IRS worksheet is not a requirement and not all of the IRS definitions translate directly.

Note: If \$0.0 is claimed an explanation must be attached.

VERIFICATION OF DEPENDENCY

Copies of all dependency documentation must be kept with your fee waiver files.

In the vast majority of cases, establishing dependency will not be a problem as the dependents last name will be same as the veterans and listed accordingly in USDVA and local office records. In those cases where the last name differs, and USDVA or local records do not establish dependency, develop accordingly: (1) if a stepchild, obtain a copy of the marriage license and child’s birth certificate, (2) if an adopted child, a copy of the adoption order will suffice. You may wish to “identify” a student by viewing a drivers’ license or another valid photo I.D.

VERIFICATION OF INCOME (PLAN B)

Under Plan B, a students Adjusted Gross Income (AGI) shall be verified with a SIGNED copy of the return filed with the IRS (1040, 1040EZ, TeleFile) or similar FTB form, or if a copy is not available, a *statement* from the IRS or FTB must be provided verifying AGI or the fact that there is no record of a return being filed. IRS and FTB *statements* may be obtained by visiting a local IRS or FTB office, or by calling the IRS at 1-800-829-1040,

or the FTB at 1-800-852-5711. IRS Form 4506-T may be used; a copy is attached at the end of this manual. Tax/income verification letters must be dated after April 15th.

Forms W-2 will not be accepted as proof of AGI, however, when a student is married and a joint tax return was submitted you should use the W-2's to determine individual share of the joint income. In cases where the DVS 40 reports \$0 AGI, and \$0 Value of Support, a certified statement (use of VA Form 21-4138 is permissible) must be completed which states how the student can afford to attend school.

Do not accept a Form 1040 or FTB 540 that reports \$0.0 income. This does not substitute for the verification of non-filing.

VERIFICATION OF SERVICE-CONNECTED DISABILITY or DEATH

Verification of service-connected disability or death shall be of record in all cases. Verification shall consist of at least one of the following: A copy of a USDVA or Department of Defense award letter (COLA (cost of living) notifications are acceptable) or, a copy of a USDVA Patient Data Card which reflects service-connection, or a DD214 reflecting separation due to disabilities (i.e., severance pay, Temporary Disability Retirement List or Permanent Disability Retirement List, or proof of a communication with USDVA or CDVA staff which includes: the date, the USDVA Regional Office contacted, the USDVA employee or CDVA claims representative's name, and the service-connected data obtained.

CVSO Official Letterhead

COLLEGE FEE WAIVER AUTHORIZATION (PLAN A)
DEPENDENTS OF SERVICE-CONNECTED
DISABLED OR DECEASED VETERANS.

ACADEMIC YEAR: 2014-2015

STUDENT
111 ACADEMIC WAY
COLLEGETOWN, CALIFORNIA 90210

Dear Student:

Congratulations! You have been found eligible to receive College Fee Waiver benefits under the provisions of the California Military and Veterans Code, Sections 890-980. These benefits are provided to you by a grateful State of California to recognize the sacrifices made by a veteran while serving our country with honor.

Having been found eligible for benefits means that you will not be required to pay any mandatory system wide enrollment or registration fees, while attending either: (1) a California Community College, (2) a campus of the California State University (Cal State) system, or (3) a campus of the University of California (UC) system. Many colleges and universities have campus-based and extension fees which may not be waived. Contact staff at your school's Veterans Affairs Office for additional information and provide them with a copy of this letter.

Please note the following:

- (1) This authorization is valid only for the Academic Year listed above.
- (2) You must re-establish eligibility for each subsequent Academic Year you plan on attending school.
- (3) You must meet California residency requirements of your school in order to receive these benefits.
- (4) You may not receive benefits under this program, and U.S. Department of Veterans Affairs Chapter 35 educational benefits, during the same period.

I wish you success in achieving your educational goals and if you need additional information concerning this program or other veterans benefits, please contact me at the above address.

Sincerely,

CVSO

cc: school campus

CVSO Official Letterhead

COLLEGE FEE WAIVER AUTHORIZATION (PLAN B)
DEPENDENTS OF SERVICE-CONNECTED
DISABLED OR DECEASED VETERANS.

ACADEMIC YEAR: 2014-2015

STUDENT
111 ACADEMIC WAY
COLLEGETOWN, CALIFORNIA 90210

Dear Student:

Congratulations! You have been found eligible to receive College Fee Waiver benefits under the provisions of the California Education Code, Section 66025. These benefits are provided to you by a grateful State of California to recognize the sacrifices made by a veteran while serving our country with honor.

Having been found eligible for benefits means that you will not be required to pay any mandatory system wide enrollment or registration fees, while attending either: (1) a California Community College, (2) a campus of the California State University (Cal State) system, or (3) a campus of the University of California (UC) system. Many colleges and universities have campus-based and extension fees which may not be waived. Contact staff at your school's Veterans Affairs Office for additional information and provide them with a copy of this letter.

Please note the following:

- (1) This authorization is valid only for the Academic Year listed above.
- (2) You must re-establish eligibility for each subsequent Academic Year you plan on attending school.
- (3) You must meet California residency requirements of your school in order to receive these benefits.

I wish you success in achieving your educational goals and if you need additional information concerning this program or other veteran's benefits, please contact me at the above address.

Sincerely,

CVSO

cc: school campus

REASONS FOR DENIAL BENEFITS

The following reasons for denial are reflective of the vast majority of appeals encountered. The applicable reason for denial shall be included, in the appropriate space on the denial letter to the applicant. Remember, if benefits must be denied, make sure you deny the benefit for the proper reason(s).

(1) CHILDS INCOME IS OVER THE LIMIT FOR PLAN B

State law, specifically the Education Code Section 66025, does not provide us the authority to grant fee waiver benefits if your AGI, plus the value of support provided by the parent, is over the annual income limit of **(\$12,119)** as published by the California Department of Veterans Affairs. In the future, should your AGI, plus the value of support provided by a parent, decrease to under the annual income limit, please feel free to re-apply.

(2) DEPENDENT IS IN RECEIPT OF CHAPTER 35 BENEFITS UNDER PLAN A, AND NOT ELIGIBLE UNDER PLAN B.

State law, specifically the Military and Veterans Code Sections 896.1, does not provide us the authority to grant fee waiver benefits while you are in receipt of United States Department of Veterans Affairs (USDVA) Chapter 35 benefits. Should your USDVA Chapter 35 benefits terminate, or if you choose to receive our California Dependents Fee Waiver Program benefits instead of USDVA Chapter 35 benefits, please feel free to re-apply.

(3) THE APPLICANT IS APPLYING AS A VETERAN, NOT AS A DEPENDENT.

State law, specifically the Military and Veterans Code, Sections 890 through 899, allows us to provide fee waiver benefits to certain DEPENDENTS AND SURVIVORS of service-connected disabled or deceased veterans. There are no provisions of this law that gives us the authority to provide Dependents Fee Waiver benefits in your situation.

(4) THE VETERAN OR VETERANS DEATH IS NOT SERVICE-CONNECTED

State law, specifically the Education Code Section 66025 and Military and Veterans Code Sections 890 through 899, does not provide us the authority to grant fee waiver benefits if the veteran in question does not have a service-connected disability, or did not die of service-connected causes.

(5) A DEPENDENT IS ATTENDING A PRIVATE COLLEGE/UNIVERSITY OR VOCATIONAL SCHOOL.

State law, specifically the Education Code Section 66025, does not provide us the authority to grant fee waiver benefits for attendance to *private* colleges, universities or vocational schools. Under the Dependents Fee Waiver Program, eligible dependents must attend a California Community College, California State University or a University of California campus. Should dependents decide to attend one of these schools, they should be encouraged to apply.

(6) A DEPENDENT IS ATTENDING AN OUT-OF-STATE INSTITUTION

State law, specifically the Education Code Section 66025, does not provide us the authority to grant fee waiver benefits for attendance in an educational institution outside of California. Under the Dependents Fee Waiver Program, eligible dependents must attend a California Community College, California State University or a University of California campus. Should dependents decide to attend one of these schools in California, they should be encouraged to apply.

(7) THE VETERAN OR VETERANS DEATH IS NOT SERVICE CONNECTED BUT A CLAIM FOR USDVA BENEFITS IS CURRENTLY PENDING.

State law, specifically the Education Code Section 66025 and the Military and Veterans Code Section 890 through 899, does not give us the authority to grant benefits if the veteran in question does not have a service-connected disability or did not die of service-connected causes. *However, under the provisions of the Military and Veterans Code Section 890.3, you may be eligible for retroactive benefits if; (1) you have a claim for service-connected disability or service-connected death benefits pending with the United States Department of Veterans Affairs (USDVA), and (2) in the future, the USDVA grants service-connected disability of death payments, and (3) you **immediately** bring to our attention proof that the USDVA has awarded service-connected disability or death benefits.*

(8) THE DEPENDENT IS APPLYING FOR RETROACTIVE BENEFITS

State law, specifically the Education Code, Section 66025, does not provide us with the authority to grant fee waiver benefits for prior academic years.

SAMPLE DENIAL LETTER

CVSO Letterhead

Date

STUDENT
111 ACADEMIC WAY
COLLEGE TOWN, CALIFORNIA 90210

Dear Student:

Thank you for applying for benefits under the College Fee Waiver Program for Veterans Dependents.

Based upon my review of information you provided, I must deny your application.

******* (PUT THE SPECIFIC REASON (S) FOR DENIAL IN THIS SPACE) *******

If you disagree with my decision, you may appeal to: Deputy Secretary, Veterans Services Division, 1227 'O' Street, Suite 105, Sacramento, California 95814. Please note that your appeal must be in writing, stating the reasons you feel benefits should be granted, and filed within 90 days of the date of this letter. Your appeal should include evidence, and/or statements that support your belief that my denial of benefits is in error. Be sure to include a copy of this letter and a telephone number where you can be reached during normal working hours.

Sincerely,

CVSO

ELECTION TO RECEIVE CDVA
COLLEGE FEE WAIVER BENEFITS

I understand that state law, specifically the Military and Veterans Code, Section 896.1, prohibits me from receiving State of California Department of Veterans Affairs (CDVA) Dependents Fee Waiver benefits under Plan A if I am in receipt of United States Department of Veterans Affairs (USDVA) Dependents Education (Chapter 35) benefits.

I understand that if I apply for and receive USDVA Chapter 35 benefits after being awarded CDVA Fee Waiver benefits under Plan A for the same period, my CDVA Fee Waiver benefits will be revoked retroactively, my school will be notified of actions taken, and that I shall be held financially responsible for any associated fees waived.

Understanding the above, I elect to receive CDVA Dependents Fee Waiver benefits under Plan A, and certify under the penalty of perjury, that I am not currently in receipt of USDVA Chapter 35 benefits.

_____ / _____ Signature
Date Signed

Request for Transcript of Tax Return

OMB No. 1545-1872

▶ Request may be rejected if the form is incomplete or illegible.

Tip. Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Return or Account Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

Caution. If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

6 Transcript requested. Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ _____

a Return Transcript, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days

b Account Transcript, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days

c Record of Account, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days

7 Verification of Nonfiling, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days

8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript. The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days

Caution. If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. _____

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved **identity theft** on your federal tax return

Caution. Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** For transcripts being sent to a third party, this form must be received within 120 days of the signature date.

		Phone number of taxpayer on line 1a or 2a
Signature (see instructions)	Date	
Title (if line 1a above is a corporation, partnership, estate, or trust)		
Spouse's signature	Date	

Sign Here

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506-T and its instructions, go to www.irs.gov/form4506t. Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

General Instructions

CAUTION. Do not sign this form unless all applicable lines have been completed.

Purpose of form. Use Form 4506-T to request tax return information. You can also designate (on line 5) a third party to receive the information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

Note. If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Return or Account Transcript" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

If you filed an individual return and lived in:	Mail or fax to:
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301 512-460-2272
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888 559-456-5876
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Internal Revenue Service RAIVS Team Stop 6705 P-6 Kansas City, MO 64999 816-292-6102

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 801-620-6922
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 859-669-3592

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P. O. box, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party—Business.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form, 10 min.;** **Preparing the form, 12 min.;** and **Copying, assembling, and sending the form to the IRS, 20 min.**

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.

New Fresno Fax Number

The fax number listed for the Internal Revenue Service RAIVS Team office in Fresno, California in Form 4506-T and Form 4506T-EZ changed from (559) 456-5876 to (559) 456-7227.

Therefore, if you filed an individual return and lived in: Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, or Wyoming, you must use (559) 456-7227 if you choose to request a transcript of your tax return by fax.

We encourage you to use our automated self-help service tools to quickly request transcripts. Please go to <http://www.irs.gov/Individuals/Get-Transcript>.