#### Department of Veterans Affairs M21-1, Part X, Chapter 9

**Veterans Benefits Administration March 30, 2015**

**Washington, DC 20420**

#### Transmittal Sheet

|  |  |
| --- | --- |
| Changes Included in This Revision | The table below describes the changes included in this revision of Veterans Benefits Manual M21-1, Part X, “Matching Programs,” Chapter 9, “Income Verification Match (IVM): Basic Components” and Chapter 10, “Income Verification Match (IVM): Further Development.”  ***Notes***:   * M21-1MR, Part X, Chapter 9 was consolidated with Part X, Chapter 10 * Deletions of entire topics from prior Part X, Chapter 9 are noted in the Transmittal Sheets (TS) for Section A. * Deletions of only blocks are contained within the TS of the Section (A, B, or C) where the cooresponding topic was located. * M21-1MR, Part X, Chapter 9 was broken into 3 focused sections * Section A contains a general overview of the federal tax information (FTI) Match * Section B contains Information on how to Safeguard FTI * Section C contains information on income verification matches (IVMs). * Miner editorial changes have also been made to * remove references to rescinded portions of M21-1 * update incorrect or obsolete hyperlink references * update obsolete terminology, where appropriate * reassign alphabetical designations to individual blocks and repaginate, where necessary, to account for new and/or deleted blocks within a topic * update section and topic titles to more accurately reflect their content * clarify block labels and/or block text, and * bring the documents into conformance with M21-1 standards. |
|  |  |

|  |  |
| --- | --- |
| **Reason(s) for the Change** | **Citation** |
| Relocated X.9.1 “IVM Components” and renamed “Introduction to FTI Match and Corresponding Definitions” (blocks a, b, and e) | X.9.A.1 |
| Relocated X.9.1.a “Who Maintains Income Records” and renamed “Who Provides FTI.” Miner edits made to the relocated block. | X.9.A.1.a |
| New block added, “Definition of FTI” | X.9.A.1.b |
| New block added, “VA Use of FTI” | X.9.A.1.c |
| New block added, “Upfront Verification | X.9.A.1.d |
| Relocated X.9.1.b “Definition of IVM” and renamed “IVM” | X.9.A.1.e |
| Relocated X.9.3.e “Security of IRS Tax Information” and replaced with general language regarding Safeguarding. | X.9.A.1.f |
| Deleted X.9.1.c “Handling by Pension Maintenance Centers” in its entirety. | n/a |
| Deleted X.9.3 “Verification of Unearned Income Paid by an FI” in its entirety. | n/a |
| Deleted X.10.1 “Pension and Parents’ Dependency and Indemnity Compensation (DIC) Cases Involving Unearned Income From a Financial Institution (FI) in its entirety | n/a |
| Deleted X.10.2.e “administrative and FI subpoenas” in its entirety. | n/a |
| Deleted X.10.2.f “subpoena enforcement” in its entirety. | n/a |
| Deleted X.10.12 “Issuing Subpoenas to FIs” in its entirety | n/a |
| Deleted X.10.13 “Exhibit 1: Right to Financial Privacy Act (RFPA) Notice” in its entirety | n/a |
| Deleted X.10.14 “Exhibit 2: Statement of Pertinent Customer Rights” in its entirety | n/a |
| Deleted X.10.15 “Exhibit 3: Subpoena for Income Information” in its entirety | n/a |
| Deleted X.10.16 “Exhibit 4: Instructions for Completing and Filing the Attached Motion and Sworn Statement” in its entirety | n/a |
| Deleted X.10.17 “Exhibit 5: Customer’s Motion to Challenge” in its entirety. | n/a |
| Deleted X.10.18 “Exhibit 6: Customer’s Sworn Statement” deleted in its entirety. | n/a |
| Deleted X.10.19 “Exhibit 7: Subpoena for Income Information With Sections of Title 38 Attached” in its entirety. | n/a |

|  |  |
| --- | --- |
| Rescissions | FL 13-25 and 13-26 will be rescinded. |

|  |  |
| --- | --- |
| Authority | By Direction of the Under Secretary for Benefits |

|  |  |
| --- | --- |
| Signature | David R. McLenachen, Director  Pension and Fiduciary Service |

|  |  |
| --- | --- |
| Distribution | LOCAL REPRODUCTION AUTHORIZED |