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

**Veterans Benefits Administration March 30, 2015**

**Washington, DC 20420**

#### Transmittal Sheet

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| Changes Included in This Revision | The table below describes the changes included in this revision of Veterans Benefits Manual M21-1MR, Part X, “Matching Programs,” Chapter 10, “Income Verification Match (IVM): Further Development.”   * ***Notes***: M21-1MR, Part X, Chapter 10 has been deleted in its entirety and the content has been either deleted or incorporated into M21-1MR, Part X, Chapter 9, Sections A, B, or C. * “Pension and Parents’ Dependency and Indemnity Compensation (DIC) Cases Involving Unearned Income From a Financial Institution (FI) * Deleted in its entirety * “Efforts to Clarify Disputed Amounts” relocated to M21-1MR, Part X, Chapter 9, Section C, Topic 11 with the following edits/deletions: * Deleted block e, “administrative and FI subpoenas” and block f, “subpoena enforcement” deleted in its entirety. * “Due Process” relocated to M21-1MR, Part X, Chapter 9, Section C, Topic 12 (no changes) * “Recipient Claims Income that Belongs to Someone Else” renamed “Recipient Claims Income Belongs to Someone Else” and relocated to M21-1MR, Part X, Chapter 9, Section C, Topic 10 * Added block e, “ Handling Reports of Identity Theft * “Limitation of Fiduciary Contact” relocated to M21-1MR, Part X, Chapter 9, Section B, Topic 4. * Updated block a. * “Identification of Overpayments for Reporting Requirements” relocated to M21-1MR, Part X, Chapter 9, Section C, Topic 13, block b-e. * “Congressional Inquiries” deleted as its own topic. * M21-1MR, Part X, Chapter 10, Topic 7a moved to M21-1MR, Part X, Chapter 9, Section B, Topic 3.d * M21-1MR, Part X, Chapter 10, Topic 7b moved to M21-1MR, Part X, Chapter 9, Section B, Topic 3.e * “Security and Restrictions on Release of Tax Data” renamed “General Safeguard Procedures” and relocated to M21-1MR, Part X, Chapter 9, Section B, Topic 1. * Topic a: “Required Safeguards” moved to Topic 1.a - miner edit to update language * Topic b: “ Security Briefings” moved to Topic 1.b– miner edits to update language * Topic c: “Penalties for Tax Information Disclosure” moved to Topic 1.c – added the note * Topic d: “Taxpayer Civil Suit” moved to Topic 1.d, no changes * Topic e: “Maintaining IVM files” renamed to “need to know” * Removed language regarding double lock environment. * Updated definition of need to know. * Topic f: “Returning IVM Files” renamed “VSC FTI storage” and moved to M21-1MR, Part X, Chapter 9, Section B, Topic 2, Block a. * Block f for Section B, topic 1, is new and titled, “Minimum Protection Standards” * Topic g: “disclosure to POA” relocated to M21-1MR, Part X, Chapter 9, Section B, Topic 3, block c. Block g for Section B, topic 1, is new and titled, “Transporting FTI” * Topic h: “Disclosure Purposes deleted in its entirety. Block h for Section B, topic 1, is new and titled, “Releasing Information by Fax.” * Topic i: “Authorization” relocated to M21-1MR, Part X, Chapter 9, Section B, Topic 3, block c. Block i for Section B, topic 1, is new and titled, “Emailing FTI” * Topic j: Renamed and edits made * Topic k: “Committee on Waivers Decisions” relocated to M21-1MR, Part X, Chapter 9, Section B, Topic 3.f. New block K for Section B, topic 1, is new and titled, “Tailgating” * Topic l: “Inspection Security Procedures” relocated to to M21-1MR, Part X, Chapter 9, Section B, Topic 5.a * Topic m: “Inspection Reports” relocated to M21-1MR, Part X, Chapter 9, Section B, Topic 5.b * Topic n: “Inspection Records” relocated to M21-1MR, Part X, Chapter 9, Section B, Topic 5.c * “IVM Locked File Versus Claims Folder” renamed “Storing and Handling of FTI” and relocated to M21-1MR, Part X, Chapter 9, Section B. * Topic a: “Federal Tax return information” deleted in its entirety * contents of M21-1MR, Part X, Chapter 10, Topic 8.f now located in this block. * Topic b: Prior block b, “Award Prints” moved to block d * New block b – explains PMCs may store FTI electronically in the Virtual VA folder. * Topic c: Prior Block c, “Due process and award letters,” deleted in its entirety * New content titled, “ Contents of the VSC FTI folders or secured Virtual VA folder. * Topic d: Prior block d, “Destroying Contents of VSC IVM File” renamed and moved to block e * New location of “Award Prints” * Topic e: Prior block e, “Disposal log” relocated to block h. * Old block d is now located in e. * Topic f: Prior block f, “transferring IRS Material or Files” relocated to i * New block f, “Destroying Scanned FTI” * Topic g: Deleted block g, “Handling Claims Files Containing Federal Tax Return Information” in its entirety * New block g, “Requirements for Destroying FTI” * Topic h: Deleted block h, “Providing a Claims File to a Service Organization” in its entirety. * Prior block e was moved to this location. * Topic i: Prior block i is located here * “Freedom of Information Act (FOIA) Requests “moved to M21-1MR, Part X, Chapter 9, Section B, Topic 3. * Block a - Miner edits * Block b – no change * “Report Requirements” renamed Internal Inspection Report * Topic a moved to M21-1MR, Part X, Chapter 9, Section C, Topic 13.a * Topic b deleted in its entirety. * “Issuing Subpoenas to FIs” deleted in its entirety * “Exhibit 1: Right to Financial Privacy Act (RFPA) Notice” * “Exhibit 2: Statement of Pertinent Customer Rights” deleted in its entirety * “Exhibit 3: Subpoena for Income Information” deleted in its entirety * “Exhibit 4: Instructions for Completing and Filing the Attached Motion and Sworn Statement” deleted in its entirety * “Exhibit 5: Customer’s Motion to Challenge” deleted in its entirety. * “Exhibit 6: Customer’s Sworn Statement” deleted in its entirety. * “Exhibit 7: Subpoena for Income Information With Sections of Title 38 Attached” deleted in its entirety * Exhibit 8: Internal Revenue Service (IRS) Safeguard Activity Report * Topic a-c and part of d moved to M21-1MR, Part X, Chapter 9, Section B, block e. * The remainder of topic d moved to M21-1MR, Part X, Chapter 9, Section B, block d |

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| Reason(s) for the Change | Citation | Page(s) |
| To incorporate FL 13-25, 13-26, and required safeguards/policies stated within IRS Publication 1075. Moved sections from M21-1MR, Part X, Chapter 10 to M21-1MR, Part X, Chapter 9 since deleting Part X, Chapter 10 in its entirety. |  |  |
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| Rescissions | None |

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

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

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