#### 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, DirectorPension and Fiduciary Service |

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