

Military Retiree Survivor's Guide



KOREA GARISONS' AND EIGHTH ARMY RETIREE COUNCILS
and
EIGHTH ARMY CASUALTY & MORTUARY AFFAIRS OFFICE
Camp Humphreys, Korea

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- D. SF Form 1199A, Direct Deposit Sign-Up Form
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Version 2 Updates

- 1. Updated US Embassy Consular Report of Death Abroad (CRODA) procedures.
- 2. Added procedures to minimize/alleviate SBP/SS taxes for non-U.S. citizens.
- 3. Removed information pamphlets that can be obtained online and often change.

Cover Photo Courtesy of UpSplash, by Chad Stembridge, Arlington National Cemetery, March 24, 2022, <https://unsplash.com/photos/HUpoQ-W26Z4>

1. Purpose. This is designed to assist military retiree survivors in settling the retiree's affairs. This guide is Korea centric but can be used anywhere with minimal changes.

2. Getting Help. If you feel you are not able to do what is needed by yourself, there are a couple of organizations that can assist.

a. In Korea, the American Legion has volunteers available that are trained to provide casualty affairs assistance. A list of volunteers is available on the RSO Korea website at <https://www.rsokorea.org/retiree-widow-support-office.html>.

b. You can request an active-duty Casualty Assistance Officer (CAO) from Eighth Army Casualty Assistance Office, and they will appoint an active duty soldier to assist you. They normally assign a soldier in the same grade as your deceased spouse.

3. Reporting Retiree's Death

a. Contact local authorities. When a retiree dies it is important to report the death to the proper local authorities.

(1) If death occurs at home, contact the local police. Do not move body. There may be an investigation by the local authorities. In Korea call 1-1-9.

(2) Not necessary if death occurs at a hospital.

b. Contact Service Casualty Assistance Operations (CAO). After contacting the local authorities if needed, contact Casualty Assistance Operations (CAO). You can contact the local Eighth Army CAO at Camp Humphreys or your national CAO in the U.S. Ask for a Casualty Assistance Officer (CAO) if you want help with contacting government agencies and completing initial paperwork. Contact telephone numbers are:

- Korea CAO – 05033-55-2734 or cell 010-4552-1712
- Army Casualty – 1-800-626-3317
- Air Force – (757) 764-5231 / 1-800-433-0048
- Marine Corps – (703) 784-9512 / 1-800-847-1597
- Navy – 901-874-2501 / 1-800-368-3202
- Coast Guard – (757) 686- 4032

c. Contact U.S. Embassy. Report death to U.S. Embassy at 02-397-4114, or seoulinfoacs@state.gov. The U.S. Embassy will provide a Consular Report of Death of

a U.S. Citizen Abroad (CRODA) which is U.S. death certificate equivalent. See paragraph 6b for more information on obtaining a Consular Report of Death of a U.S. Citizen Abroad.

d. Contact Family. Contact the immediate family of the deceased and inform them of the retiree's death.

4. Contact Government Financial Agencies. Contact Government Financial Agencies making monthly payments to report death which will stop all future monthly payments to prevent any overpayment and may cause return (withdrawal) of any overpayments made. Shortly after reporting the death, you should receive a letter with further instructions, information, and forms. Follow instructions and complete the forms you received with your letter and return them to the address indicated in the letter along with a certified copy of the retiree's death certificate as soon as possible to start any survivor benefits.

a. Defense Finance and Accounting Service (DFAS) / Survivor Benefits Plan (SBP)

(1) Notify the DFAS Casualty Care Team at 1-800-321-1080. Please have the retiree's Social Security Number and the date of death when you call. For customers located overseas, the commercial number is 216-522-5955, select option 3 to be directed to the appropriate representative.

(2) Within two weeks after reporting the death you should receive a letter from DFAS along with a SF 1174 (Claim for Unpaid Compensation of Deceased Member of the Uniformed Service). There will also be a DD Form 2656-7 (Verification of Annuity) account forms and instructions if the decedent participated in the Survivor Benefit Program. Complete the forms you received with your letter and return them to the address indicated in the letter along with a certified copy of the retiree's death certificate.

(3) Unpaid Pay and Allowances. When the retiree dies, their final paychecks and any other money owed to them are sent to the person they designated as beneficiary, normally the surviving family member. Once the retiree's death is reported to DFAS, DFAS will reclaim the retiree's final month's pay and audit the account. Any remaining

amount owed to the retiree will then be paid to the designated AOP beneficiary. To apply, complete SF 1174.

(4) Survivor Benefit Plan (SBP). If the retiree participated in the Survivor Benefits Plan, the surviving spouse or dependent child(ren) may be eligible for an annuity. To apply for the survivor annuity complete DD Form 2656-7 (Verification for Survivor Annuity), sign-up for direct deposit on-line, and Form W4-P (Withholding Certificate for Annuity payments).

(5) If the surviving spouse is not a US citizen DFAS will want to automatically withhold 30%.

(a) DFAS treats SBP annuity payments to nonresident aliens as U.S. source income. By default, 30% federal tax is withheld on the taxable amount under IRC §1441.

(b) To reduce or eliminate withholding under the United States–Republic of Korea Income Tax Treaty. Under the Tax Treaty Article 20(1), Pensions and Other Similar Remuneration, Pensions and similar remuneration for past employment, paid to a resident of Korea, are taxable only in Korea. Therefore, the withholding rate should be 0% for Korean residents. Complete IRS Form W-8BEN, indicating residency is in Korea, claim treaty benefits under Article 20(1), and include SBP annuitant account number (last 4 digits acceptable). Submit IRS Form W-8BEN to:

Defense Finance and Accounting Service
U.S. Military Annuitant Pay
8899 E 56th Street
Indianapolis, IN 46249-1300 USA

(c) To file for a refund of past withholding submit IRS Form 1040-NR (U.S. Nonresident Alien Income Tax Return). Include Form 1042-S (for SBP) or SSA-1042S (for Social Security) including a copy of passport or proof of foreign residence and the Tax treaty statement citing the applicable article. You have a deadline of 3 years from the original tax return due date.

b. Social Security Administration (SSA)

(1) Call Social Security Administration at 800-772-1213 or contact the U.S. Embassy Manila Federal Benefit Unit (FBU Manila) by email at FBU.Manila@ssa.gov to report the death.

(2) Start SSA Survivor Benefits depending on your age. You can begin collecting Social Security Survivor Benefits at early as age 60 up to your Full Retirement Age (FRA) which is determined by your birth year. If disabled, Survivor Benefits can start as early as age 50. Normally, Social Security Survivor Benefits are what your deceased spouse was receiving. If you choose to receive this benefit early at age 60 it will be permanently reduced by up to 30%. Monthly payments differ substantially based on when you start receiving benefits and differ substantially based on your retirement age. Basically, you can get lower monthly payments for a longer period of time or higher monthly payments for a shorter period of time. The amount you receive when you first get benefits sets the base for the amount you will receive for the rest of your life, though you do receive annual cost-of-living adjustments and depending on your work history may receive higher benefits if you continue to work.

(3) Your decision is a personal one. Would it be better for you to begin receiving benefits early with a smaller monthly amount or wait for a larger monthly payment later when you reach your FRA that you may not receive as long? The answer is highly personal and depends on a number of factors, such as your current cash needs, your health and family longevity, whether you plan to work in retirement, whether you have other retirement income sources, your anticipated future financial needs, financial obligations, and of course your future Social Security benefit. You should weigh all the facts carefully and consider your own circumstances before making this important decision about when to begin receiving Social Security benefits.

(4) If you are already receiving Social Security benefits, your survivor benefits will be either your benefit or what your spouse was receiving (Survivor Benefits). Social Security will change your benefit to the higher amount. Not both.

(5) The Social Security death benefit includes a one-time \$255 lump-sum payment. This \$255 payment is a one-time benefit made to a surviving spouse who was living with the worker at the time of death.

(6) If the surviving spouse is not a US citizen SSA is required to withhold a 30 percent flat income tax from 85 percent of your Social Security retirement. This results in a withholding of 25.5 percent of your monthly benefit.

(a) SSA treats payments to nonresident aliens as U.S. source income. By default, 30% federal tax is withheld on the taxable amount under IRC §871(a).

(b) To reduce or eliminate withholding under the United States–Republic of Korea Income Tax Treaty. Under the Tax Treaty Article 20(1), Pensions and Other Similar Remuneration, Pensions and similar remuneration for past employment, paid to a resident of Korea, are taxable only in Korea. Therefore, the withholding rate should be 0% for Korean residents. Complete IRS Form W-8BEN citing Article 18(2) or Form SSA-21 (*Supplement to Claim of Person Outside the U.S.*) including SSN and Korean address. Submit either form to the Federal Benefits Unit (FBU) in Manila:

Social Security Administration
U.S. Embassy – Federal Benefits Unit
1201 Roxas Boulevard, Ermita
Manila, Philippines 0930
Email: FBU.Manila@ssa.gov

(c) To file for a refund of past withholding submit IRS Form 1040-NR (U.S. Nonresident Alien Income Tax Return). Include Form 1042-S (for SBP) or SSA-1042S (for Social Security) including a copy of passport or proof of foreign residence and the Tax treaty statement citing the applicable article. You have a deadline of 3 years from the original tax return due date.

(6) Death Benefits. Social Security (SSA) provides some death benefits. Mail form SSA-8) Lump Sum Payment) with death certificate to:

Social Security Administration
U.S. Embassy – Federal Benefits Unit
1201 Roxas Boulevard, Ermita
Manila, Philippines 0930
Email: FBU.Manila@ssa.gov

(7) See the SSA guide for more information on their website at <https://www.ssa.gov/benefits/survivors/>.

c. Veterans Affairs (VA)

(1) Report the retiree's death to Veteran's Affairs at 1-800-827-1000 and inquire of benefits. Some benefits that you may be eligible for are listed below. You can visit their website for more information on available benefits at <http://www.va.gov/>.

(2) Disability Pay. Call the VA at 800-827-1000 for military retirees receiving disability compensation. If the retiree died from a service-related injury or illness or was receiving VA compensation for a service-connected disability rated as Permanent and Total (P&T) for a period of ten years, you may be able to get a tax-free monetary benefit called VA Dependency and Indemnity Compensation (VA DIC). You can visit their website for more information on VA DIC at <https://www.va.gov/disability/dependency-indemnity-compensation/>. Mail form VA 21P-534EZ (DIC & Survivor Pension) with death certificate that has cause of death to VA.

(3) See paragraph 8 for VA life insurance information.

(4) Survivors' and Dependents' Educational Assistance (DEA), also known as Chapter 35, provides education and training opportunities to eligible dependents of veterans who have a service-connected permanent and total disability or who died while on active duty or as a result of a service-connected condition

(5) See the Summary of VA Dependents and Survivors Benefits for additional benefits at <https://www.va.gov/family-and-caregiver-benefits/>.

d. Office of Personnel Management at 888-767-6738 if the member was a current or retired federal civilian employee.

(1) Mail the following forms:

- SF 2800, if deceased was a former employee or annuitant at the time of death under Civil Service Retirement System (CSRS)
- SF 2800A, if an employee at the time of death
- SF 3104, Death Benefits Federal Employees Retirement System (FERS)
- SF 3104B, Elections in Benefits
- FE-6, Federal Employee Group Life Insurance (FEGLI)
- W-8BEN, Foreign Status
- SF 1153, Claim for Compensation
- SF 1153 Attachment 4, Election for Payment

(2) Office of Personnel Management (OPM) mailing address:
Office of Personnel Management (OPM)
P.O. Box 45
Boyers, PA 16017-0045.

5. Eighth Army Mortuary Affairs

a. Funeral service options are available from Eighth Army Mortuary Affairs at cost to the next of kin (NOK). Estimated costs are as of January 2024 and may vary based on current costs. Services to retirees and their dependents may vary based on Mortuary Affairs' current workload.

(1) Cremation. Adult cremation estimated cost is 800,000 won. The adult cremation casket estimated cost is \$218.00. Optional urns are available for cost, and you may provide your own urn. The cremation is completed at Eunhasu Park Crematory, Sanul-ri Yeongi-myeon Sejong-si, Korea. If transportation is only requested, USFK Mortuary Affairs will transport the deceased from the funeral home to your crematory of choice. Burial flag will come from U.S. Embassy or CONUS funeral home. NOK will need to apply for the burial flag.

(2) Embalming. USFK Mortuary Affairs can provide embalming if requested. The estimated cost is \$9.

(3) Shipment to CONUS or choice of country (varies by location) is by commercial air which is typically Delta Airline when going to CONUS. Estimated cost is \$3,000-\$4,500 which does not include stateside funeral home services. Includes shipping cost \$2,000-\$3,000, embalming cost of \$9, casket choice (wood at \$849 or metal at \$1584), air tray at no cost, transfer fee from place of death to Mortuary Affairs, and Mortuary Affairs to Incheon Airport at no cost. Burial flag will come from U.S. Embassy or CONUS funeral home. The NOK will need to apply for the burial flag. A stateside funeral home will need to pick of the remains at the airport at an additional cost.

b. Local hospitals have designated funeral homes if NOK decides to use a local Korean facility.

(1) Hospital provides Korean death certificate to NOK for a fee, which needs to be provided to the U.S. Embassy.

(2) NOK must pay all Korean medical and mortuary bills before remains are released.

(3) Mortuary Affairs may assist NOK with appointment planning and providing necessary documents to the U.S. Embassy.

c. If NOK chooses to use Mortuary Affairs:

(1) Local hospital provides Korean death certificate to Mortuary Affairs upon transfer of remains.

(2) NOK must pay all Korean medical and mortuary bills before remains are released.

(3) NOK will request information by email for preparation of Consular Report of Death of a U.S. Citizen Abroad, in which the U.S. Embassy provides one electronic copy of report of death certificate and permission to cremate document if applicable.

(5) Mortuary Affairs will assist with appointment planning and providing documents to the U.S. Embassy.

d. Mortuary Affairs payment is in U.S. dollars in the form of a money order or cash. The cremation fee is in Korean Won cash or electronically transferred from your Korean bank account to the crematory.

e. Funeral homes in CONUS will have an additional fee for their services. Expect at least a cost of \$3,000 for a simple pick up of remains at the airport and transfer to the cemetery.

f. If the retiree was a GS employee, Non-appropriated Funded employee, or Contractor under Status of Forces Agreement (SOFA) status or TDY at the time of their death, primary mortuary services will be covered by the U.S. Army, or their employer on a reimbursable basis.

6. Obtain death certificates

a. Local Hospital. The hospital where you spouse was pronounced dead will provide a death certificate. The death certificate needs to have a cause of death listed, preferably in English. Failure to have a cause of death listed will result in nonpayment of life insurance policies. Also, if your spouse dies from a VA rated disability you are eligible for VA Dependency and Indemnity Compensation (VA DIC). Obtain at least 20

copies of death certificates from the hospital. There may be a cost for the Death Certificates.

b. U.S. Embassy. Report death to U.S. Embassy at 02-397-4114, or seoulinfoacs@state.gov to get Consular Report of Death of a U.S. Citizen Abroad (CRODA) which is a U.S. death certificate equivalent.

<https://kr.usembassy.gov/services-death-of-a-u-s-citizen/>

(1) When a U.S. citizen dies abroad, the US Embassy issues a Consular Report of Death Abroad (CRODA). This is an administrative record that provides essential facts about the death, disposition of remains, and custody of the personal estate of a deceased US citizen. The next of kin or legal representative must submit documents electronically by emailing SeoulinfoACS@state.gov.

(2) The US Embassy normal processing time upon receipt of all required documents is usually 1-3 business days. To streamline communications, the US Embassy will address all inquiries via email. Please bear in mind that the US Embassy does not respond to requests for status updates until more than three business days have passed since submission of all required documents. Additional inquiries within the three-business-day window will delay completion of the CRODA process.

(3) If you require a cremation letter, CRODA, and/or Consular Mortuary Certificate for imminent air travel, you must send the US Embassy an email with the following subject line: [Date of travel and/or cremation: Urgent Request for CRODA and/or Cremation Letter, Last Name(of the deceased), First Name (of the deceased)] And you must include as much detail as possible in the email, including attachments of the required documents below.

(4) The following documents are required to produce the CRODA:

(a) Copy of the deceased's passport picture. After submission of all the required documents via email, send the US Embassy the deceased's original passport for physical cancelation to prevent fraudulent use. Please use the Korean Postal Service and send it to the address below. The US Embassy does not offer in-person appointments for this service, please mail the passport to the US Embassy at:

American Citizen Services

Sejongdae-ro 188, Jongro-gu

Seoul, Republic of Korea 03141

(b) A copy of the death certificate from the hospital (in English or Korean). A scanned copy sent as an email attachment is sufficient. Please ensure that the local hospital death certificate or post-mortem certificate contains the deceased's name as written on the deceased's passport. The U.S. Embassy will accept Korean death certificates with the decedent's name written in Korean hangul. They do NOT require a notarized translation or certified translation in English.

(c) Copy of the next of kin's, surviving spouse's, closest family member's or named legal representative's passport or official ID, such as a driver's license. A scanned copy sent as an email attachment is sufficient. NOTE: Disposition of remains is not generally addressed in US state or foreign law. As a matter of customary law or custom, the surviving spouse, closest relative or legal representative makes the determination, absent a specific provision in the decedent's will or other legal instrument. The general descent and distribution provisions for a person who dies without a will are (the degree of kinship):

- Spouse
- Children
- Parents
- Siblings
- Grandparents
- Aunts, Uncles; and
- Cousins.

(d) Proof of your legal relationship to the deceased. This could be:

- A copy of the deceased's will or last testament designating you as the legal representative or executor with responsibility to handle the deceased's affairs, OR
- A copy of the marriage certificate, birth certificate, or other official document showing your familial relationship to the deceased.

(e) A scanned copy of a signed Power of Attorney or Letter of Consent sent as an email attachment is sufficient. If the surviving spouse, closest family member or named legal representative wishes to designate a person other than the named legal

representative or next of kin family member to act on their behalf to process the CRODA, please send a Power of Attorney or Letter of Consent giving permission for that person to handle the affairs. Please also include a copy of that person's ID (e.g., where there is a surviving spouse who designates their children to file the death on their behalf, this document is required).

(f) The deceased's last known address in the United States and their address in the Republic of Korea. If this is not applicable, please indicate so.

(g) Information about the disposition of the deceased's remains – Please choose one of the following:

- Buried locally
- Cremated locally
- Body shipped to the U.S., or third country
- Ashes shipped to the U.S. or third country; OR
- Ashes hand-carried to the United States or third country

(h) If cremated in the Republic of Korea, and/or carrying the cremains to the U.S., please ask the local crematorium if they require a cremation letter – this is a document from the U.S. Embassy in Seoul. Based on our understanding, U.S. citizens without alien registration cards, residency, or valid visas must provide it. Upon your email request, we can provide a cremation letter electronically.

(NOTE: Some local crematoriums may only accept hard copies of the cremation letters. If that is the case, please email us to make an emergency appointment).

(i) If you are planning to transport (hand-carry or ship) the remains back to the United States, please indicate you will do so in your email response. The U.S. Embassy will issue an electronic Consular Mortuary Certificate.

7. Gather deceased personal documents and written instructions

Locate and have ready the below documents that may be needed for showing your relationship and for filing claims. It is **important to always maintain the original and provide certified copies** if an agency needs a copy for their records.

- DD 214, Armed Forces of the United States Report of Transfer or Discharge
- Passport

- Military ID card
- Korean Alien Registration Card
- Marriage Certificate
- VA Disability Rating Letters
- Last Will and Testament
- Family Protection Plan, if used
- Insurance policies and or Certificate of Insurance (COI)

8. Life Insurance

a. Veterans Affairs

(1) Veterans' Group Life Insurance (VGLI). Call 1-800-419-1473 for retirees enrolled in VGLI. Mail form SGLI 8283. Their website is <https://www.va.gov/life-insurance/options-eligibility/vgli/>

(2) Service-Disabled Veterans Life Insurance (S-DVI). Call 1-800-669-8477 for retirees enrolled in S-DVI. Their website is <https://www.va.gov/life-insurance/options-eligibility/s-dvi/>

(3) Servicemembers' Group Life Insurance (SGLI). Call 1-800-419-1473 for retirees enrolled in SGLI. Normally military retirees will maintain their active-duty coverage for 4 months following retirement, two years if totally disabled. Their website is <https://www.va.gov/life-insurance/options-eligibility/sqli/>

(4) VA provides the other life insurance options for Servicemembers and Veterans who served in WWII and the Korean War. The four programs are closed to new policies. More information is available at their website at <https://www.benefits.va.gov/insurance/select.asp>

b. Civilian Life Insurance Policies. Contact any companies that the deceased had life insurance policies with to report their death. This can include private policies or through their work if they were still employed at the time of their death. The company will tell you what is needed and provide any forms needed to claim their life insurance. They will need either a certified copy or original of the death certificate.

9. ID Cards. Go to the nearest Defense Enrollment Eligibility Reporting System (DEERS) office which is collocated with the ID Card Office. You will need to turn in the deceased's ID card and get an updated ID card issued for you. Bring a copy of the deceased's Death Certificate and two forms of Government IDs to get your updated ID card. Their website is <https://www.cac.mil/Next-Generation-Uniformed-Services-ID-Card/>

10. Medical Care. As a dependent of a military retiree, you are eligible for medical care under TRICARE. You are eligible for TRICARE Select with a monthly fee up to age 65. Three months prior to turning 65 years old you must enroll in Medicare Part B to be eligible for TRICARE For Life.

a. TRICARE.

(1) With TRICARE Select Overseas for Retirees, you manage your own health care and may generally seek care from any overseas civilian provider without a referral. However, certain services, including nonemergency inpatient admissions for substance use disorders and mental health care, require prior authorization. You are responsible for paying enrollment costs, an annual deductible, and copayments each calendar year. Outside the U.S. and U.S. territories, nonparticipating non-network providers can charge any amount for care. You are responsible for paying any amount that is above the TRICARE-allowable charge in addition to your deductible and cost-shares. You should expect to pay up front for care and submit a claim to TRICARE Claims for reimbursement. Some Korean hospitals have entered into an agreement with TRICARE and will bill TRICARE directly. Then you will only have to pay your deductible and co-payment. <https://www.tricare-overseas.com/beneficiaries/plans-and-programs/tricare-overseas-program-top-select/tricare-select-retirees>

(2) TRICARE For Life. Medicare provides coverage in the U.S. and U.S. Territories. Medicare does not provide coverage in any other overseas locations. When using TRICARE For Life in all other overseas locations, whether you live overseas or are traveling overseas, TRICARE is the primary payer and you are responsible for paying TRICARE's annual deductible and cost shares. If you live overseas, you must have Medicare Part B to remain eligible for TRICARE even though

Medicare does not provide coverage overseas. With TRICARE For Life, you manage your own health care and may generally seek care from any overseas civilian provider without a referral. However, certain services, including nonemergency inpatient admissions for substance use disorders and mental health care, require prior authorization. You are responsible for paying an annual deductible and copayments each calendar year. Outside the U.S. and U.S. territories, nonparticipating non-network providers can charge any amount for care. You are responsible for paying any amount that is above the TRICARE-allowable charge in addition to your deductible and cost-shares. You should expect to pay up front for care and submit a claim to TRICARE Claims for reimbursement. Some Korean hospitals have entered into an agreement with TRICARE and will bill TRICARE directly. Then you will only have to pay your deductible and co-payment. <https://www.tricare-overseas.com/beneficiaries/plans-and-programs/tricare-for-life>

b. Medicare. If the sponsor is retired and you are entitled to premium-free Medicare Part A on your record or your spouse's record, you must have Medicare Part B to remain TRICARE-eligible, even when you live overseas. This rule applies to all TRICARE beneficiaries even though Medicare generally does not cover health care obtained outside the United States and U.S. territories Retired Service Members and Families if entitled to Medicare Part A, you must have Medicare Part B to remain eligible for TRICARE. This is also true for medically retired service members and their families and retired National Guard or retired Reserve members aged 60 and older and their families. Enroll in Medicare Part B when first eligible to avoid the Medicare Part B premium surcharge. An additional 10% for each 12-month period that you were eligible to enroll in Part B but did not. When you have Medicare Part A and B, you are covered automatically by TRICARE For Life. Remember If not eligible for TRICARE, then you cannot file claims for reimbursement for medical care.

http://www.tricare.mil/Plans/Eligibility/MedicareEligible/Retiree_and_Family.aspx

c. On Post Military Medical Facility. Medical care at the local military medical facility is same day space available for retirees and their families for acute conditions, not chronic. The only exception is those that are enrolled in TRICARE Select Plus or TRICARE For Life Plus which has assigned you a primary care provider. The Plus

program is currently closed and not accepting any new enrollees. The Emergency Room is available for emergency care. Retirees can use the pharmacies for both on post and off post prescriptions.

d. Off Post Medical Facilities. Local Korean network hospitals are part of the military medical network, and together with their international clinics provide quality healthcare available on the Korean Peninsula. All TRICARE Network Hospitals are accredited by the Joint Commission International or the Korean Hospital Association. You may be pleasantly surprised to know that many of the medical staff speak English and a significant number were trained in the United States. Some of these TRICARE Network hospitals will bill TRICARE directly and you only need to pay your deductible and copayments. The Brian D. Allgood Army Community Hospital (BDAACH) has published a Navigating Korean Hospitals Handbook detailing which Korean Hospitals are in the TRICARE Network. The handbook is available at <https://api.army.mil/e2/c/downloads/575282.pdf>.

e. Korean National Health Insurance (KNHI). After you have been in Korea for a few months in a non-SOFA status, the Korean Government will send you a notice saying you have to enroll in the Korean National Health Insurance (KNHI) system.

(1) However, since you have TRICARE medical coverage, you can opt out of KNHI. They will not tell you this. It is similar to U.S. Medicare Parts A & B but does not have the age 65 requirement and costs about the same. Generally, if you have KNHI you will not be able to go directly to the Korean Medical Centers as with TRICARE, you will have to be referred by a local Korean doctor. KNHI pays first, then you will have to make a claim with TRICARE for the remainder.

(2) Some retirees have cancelled their Medicare and gone solely with KNHI. The disadvantages of this are you are no longer eligible for TRICARE when you are Medicare eligible. You also have no U.S. health care if you decide to go to the U.S., even for visit. If you cancel Medicare and decide to get later, there is a permanent 10% increase for every year you did not have Medicare.

(3) Korean medical facilities are categorized into three types by the number of medical departments and the size of the medical facilities. To use third tier hospitals, a patient needs a referral letter from a first or second tier medical facility. If the patient

goes directly to a third-tier hospital without a referral letter, he/she cannot receive medical insurance coverage and will have to pay the high medical costs. Foreigners can use medical services from international clinics in third-tier hospitals directly. However, it is more costly.

Level	Primary Care Center (Tier 1)	Secondary Care Center (Tier 2)	Tertiary Care Center (Tier 3)
Type	Clinics and community health centers	Hospitals and general hospitals	Superior general hospitals
Medical services provided	Outpatient medical services, vaccinations, and health care	General medical examinations and inpatient medical services	In-depth medical examinations, treatment of disorders and diseases, and health care
Medical institutions	Clinics, community health centers, branch offices of community health centers, health care centers, maternal and child health centers, maternity clinics, health examination centers, etc.	General hospitals consisting of different medical departments	University hospitals and general hospitals

- To receive medical treatment at a general hospital providing tertiary care, a patient should submit a referral issued by a primary (clinic) or secondary (hospital) care center. If a patient goes directly to a tertiary care center without a referral from a primary or secondary care center, he/she may pay higher initial medical expenses.
- However, emergency patients, patients going through childbirth, hemophiliacs, and patients who visit the dentist, rehabilitation medicine centers, or family medicine clinics can receive medical treatment at a tertiary care center without a referral.

(3) KNHI References:

- <https://www.nhis.or.kr/english/index.do>
- <https://www.junggu.seoul.kr/english/content.do?cmsid=14855>
- <https://blog.southofseoul.net/3-important-differences-between-primary-healthcare-in-south-korea-and-the-u-s/>

11. Burial and Funeral Honors

a. There are a couple options available for Funeral or Memorial Services for the deceased.

(1) Many Korean hospitals have Funeral Services capability. You can arrange for a Korean style Funeral (visitation) where friends and family greet your spouse and offer their condolences. This is a good choice if you have many Korean friends and relatives which will avoid the difficulties in obtaining post access which may not be available for everyone.

(2) Military chapels on post are available for Memorial Services. This is a good option for military friends who have post access. Many Korean friends and family will have difficulties obtaining post access.

(3) If desired, you can have both a Korean Funeral off-post and an on Memorial Service on-post.

b. Military Funeral honors are performed dependent upon VA/CAC availability. Full honors are defined by FM 3 21.5 Chapter 14 as consisting of a RSCAO, NCOIC and firing party of at least 5 Soldiers, at least 6 pallbearers (may be the same Soldiers as the firing party), the playing of taps, colors, clergy (military or civilian), and hearse or caisson, (if the Soldier was eligible and a caisson is available, usually limited to Arlington National Cemetery). Any element of full honors missing is classified as Modified honors, usually at the Family's request. Funeral Honors are more difficult to obtain overseas. Normally a Veteran Service Organization would provide Military Honors during a graveside service in the U.S. However, overseas it is based upon availability.

12. Other

a. You will generally need to probate the deceased's Last Will and Testament (LW&T) if estate is not in both names.

(1) If the estate is not in both names you will need to probate the LW&T in the state of their residence. You will need to use a U.S. lawyer who will file the appropriate probate documents with the court. There will be legal fees and costs involved.

(2) If overseas, the U.S. LW&T are recognized if they meet certain requirements. Korean law considers the LW&T valid as long as it was created according to one of the following:

- The law of the person's home country at the time of the person's Will or death
- The law of the country of the person's habitual residence at the time of the person's Will or death
- The law of the place where the Will was made
- The law of the location with respect to real property

b. Notify banks and update accounts.

(1) U.S. Banks on post

(a) Notifying the bank of their death will cause accounts to be locked if not joint.

(b) Any joint credit cards with probably be cancelled upon notification.

(c) Update any joint accounts by removing the deceased's name and adding any additional joint owners if desired.

(2) Foreign Banks. Korean bank accounts are not joint accounts. You may need to obtain a local lawyer to obtain funds from a spouse's accounts. May have to pay taxes on financial assets as gained income.

c. Notify service organizations such as American Legion (AML), Veterans of Foreign Wars (VFW), etc.

d. Notify credit reporting agencies so the deceased's identity and credit report cannot be used by identity Thieves.

Appendix A - SF Form 1174, Claim for Unpaid Compensation of Deceased Member
of the Uniformed Service

Part D

1. If none of the above survives and an executor or administrator has been appointed, the following statements should be

I/we have been duly appointed _____ of the estate of the deceased, as evidence, as evidenced by
(Executor or administrator)
certificate of appointment herewith, administration having been taken out in the interest of

(Name, address, and relationship of interested relative or creditor)

and such appointment is still in full force and effect.

NOTE, --If making claim as the executor or administrator of the estate of the deceased, no witnesses are required, but a court certificate evidencing your appointment must be submitted.

2. If no administrator or executor has been appointed, will one be _____
(Yes or No)

**DESIGNATED BENEFICIARY, SURVIVING SPOUSE, CHILDREN, PARENTS, OR LEGAL REPRESENTATIVES DO NOT
FILL IN PART E. ALL OTHER MUST.**

Part E

Have the funeral expenses been paid _____ (If paid, receipted bill of the undertaker must be attached hereto.)
(Yes or No)

Whose money was used to pay the funeral expenses _____

**FINES, PENALTIES, and FORFEITERS are imposed by law for the making of false or fraudulent
claims against the United States or making of false statements in connection therewith.**

(Signature of claimant)

(Date)

(Signature of claimant)

(Date)

(Street address)

(Street address)

(City, State and ZIP code)

(City, State and ZIP code)

TWO WITNESSES ARE REQUIRED

We certify that we are well acquainted with the _____ and that
(Name(s) of claimant)
the signature(s) of the claimant(s) was (were) affixed in our presence.

(Signature of witness)

(Signature of witness)

(Street address)

(Street address)

(City, State and ZIP code)

(City, State and ZIP code)

All Federal checks in possession of the claimant, drawn to the order of the decedent, in payment of pay and allowance should accompany this claim.

VERIFICATION FOR SURVIVOR ANNUITY

OMB No. 0704 - 0569
OMB approval expires
20260831

PRIVACY ACT STATEMENT

AUTHORITY: 10 U.S.C. Chapter 73, subchapters II and III Survival Benefit Plan; DoD Instruction 1332.42, Survivor Annuity Program Administration; and E.O. 9397 (SSN), as amended.
PRINCIPAL PURPOSE(S): Used by the surviving spouse, dependent child(ren), surviving former spouse(s), and/or natural persons with an insurable interest (as defined in the Glossary, DoDI 1332.42) to verify eligibility for an annuity under the Retired Serviceman's Family Protection Plan (RSFPP), Survivor Benefit Plan (SBP), and/or Reserve Component Survivor Benefit Plan (RCSBP).

ROUTINE USE(S): The System of Record Notice (SORN) T7347b is published at: <https://www.federalregister.gov/documents/2009/01/07/E9-41/privacy-act-of-1974-systems-of-records>

DISCLOSURE: Voluntary; however, failure to provide identifying information may delay the verification process and any subsequent payment.

INSTRUCTIONS

Please verify that the information provided below is correct. Please provide any missing information and line through and correct any errors. After verifying the information provided, please sign the form below and return it to: **Defense Finance and Accounting Service, U.S. Military Annuitant Pay, 8899 E. 56th Street, Indianapolis, IN 46249-1300** or fax it to DFAS toll-free at **1-800-982-8459**. If you have questions or need assistance completing this form, please contact DFAS toll-free at **1-800-321-1080**.

1. DECEASED MEMBER DATA VERIFICATION

a. DECEASED MEMBER'S NAME (Last, First, Middle Initial)

b. SOCIAL SECURITY NUMBER

c. DATE OF BIRTH (YYYYMMDD)

d. DATE OF DEATH (YYYYMMDD)

e. BRANCH OF SERVICE

f. RANK/RATE

2. CLAIMANT VERIFICATION

a. CLAIMANT'S NAME (Last, First, Middle Initial)

b. SOCIAL SECURITY NUMBER

c. DATE OF BIRTH (YYYYMMDD)

d. TELEPHONE (Include Area Code)

e. CITIZEN OF (Country)

f. IF YOU ARE A NONRESIDENT ALIEN, X HERE, ENTER YOUR COUNTRY OF RESIDENCE, AND SEE NOTE.

NOTE: ALIEN TAX WITHHELD: Nonresident aliens are automatically taxed at the rate of 30 percent, unless there is a tax treaty between the United States and the foreign country permitting a lesser rate. If the country in which the annuitant lives has a tax treaty with the United States, then complete IRS Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding* showing the country of residence. This Form may be obtained from any United States Internal Revenue Service office, United States consulate office, on the Internet at www.irs.gov/pub/irs-pdf/fw8ben.pdf, or by calling the Defense Finance and Accounting Service, toll free **1-800-321-1080** or from overseas **(216) 522-5955**. The Defense Finance and Accounting Service will mail foreign annuitants IRS Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*, at the end of each year for tax reporting purposes.

g. TYPE OF BENEFIT CLAIMED

 SBP
 RCSBP
 RSFPP

h. RELATIONSHIP TO DECEDENT (X One)

 SPOUSE
 CHILD
 FORMER SPOUSE
 INSURABLE INTEREST

i. CORRESPONDENCE ADDRESS (Street, Apartment Number, City, State and ZIP Code)

3. THE FOLLOWING SECTION APPLIES TO SPOUSE APPLICANTS ONLY

a. I CERTIFY THAT I WAS LEGALLY MARRIED TO THE MEMBER ON THE DATE OF DEATH:

 YES NO(1) If YES, please verify date of marriage to member:
(If blank or incorrect, please provide correct marriage date)

(2) If NO, please provide the date of divorce: (YYYYMMDD)

b. ARE THERE CHILDREN UNDER AGE 23 OR INCAPACITATED OF THE DECEASED MEMBER?

(If YES, please provide the following for each child:)

 YES NO

(1) NAME (Last, First Middle Initial)

(2) SSN

(3) DATE OF BIRTH (YYYYMMDD)

I understand that my annuity may be affected if I am receiving any other military survivor annuity of any kind from this deceased member or any other deceased member. I also understand that I am obligated to notify DFAS of any other annuities that might affect my entitlement.

c. ARE YOU RECEIVING ANY OTHER ANNUITY FROM DFAS BASED ON THE MILITARY RECORD OF ANY OTHER DECEASED MILITARY RETIREE? (If YES, please provide the following:)

 YES NO

(1) Name of Deceased Retiree (Last, First, Middle Initial)

(2) SSN

(3) Coverage Type

 SBP
 RSFPP

(4) Monthly Benefit Amount

\$

DECEASED MEMBER'S NAME (Last, First, Middle Initial)		SOCIAL SECURITY NUMBER	
4. THE FOLLOWING SECTION APPLIES TO CHILD APPLICANTS ONLY			
a. ARE YOU MARRIED?	<input type="checkbox"/> YES <input type="checkbox"/> NO	b. IF YOU ARE 18 YEARS OF AGE OR OLDER, ARE YOU A FULL-TIME STUDENT?	<input type="checkbox"/> YES <input type="checkbox"/> NO
5. THE FOLLOWING SECTION APPLIES TO FORMER SPOUSE APPLICANTS ONLY			
a. DATE OF DIVORCE FROM DECEASED MEMBER (YYYYMMDD)		b. DATE OF REMARRIAGE (YYYYMMDD)	
6. STATEMENT OF UNDERSTANDING - DEPENDENCY AND INDEMNITY COMPENSATION (DIC) (This applies to spouse applicants only.)			
<p>The surviving spouse of a deceased member may be eligible for DIC, payable by the Department of Veterans Affairs (VA) if the member dies from a disease or injury incurred or aggravated in the line of duty while on active duty, active duty for training, or inactive duty for training. A spouse receiving DIC may not receive the full amount of an annuity under SBP, or RCSBP. In order to eliminate problems resulting from an annuity overpayment due to concurrent DIC payments, a statement of understanding is provided for your signature.</p> <p>I UNDERSTAND THAT:</p> <ul style="list-style-type: none"> - I cannot receive both the full amounts of my annuity and DIC from the same deceased member. - DFAS will establish my annuity in full if DIC or other survivor annuity payments data, as may be applicable, is not known at time of establishment. - I am only entitled to the amount of the annuity that exceeds the DIC payment that may be payable, or the DIC only if that payment is greater than the annuity. Note: All SBP premiums paid will be refunded if the SBP annuity is not payable because the DIC payment is greater. In cases where the annuity is greater than the DIC payment, the cost will be recalculated and the difference between the SBP premiums paid and the recalculated cost will be refunded. - If any overpayment of benefits occurs as the result of being awarded DIC, my signature on this statement authorizes the VA to repay DFAS the amount of the overpayment from the DIC payments to which I am or may become eligible. - In the event I apply to the VA for DIC, I agree to notify DFAS of that application to include the address of the VA Office applied to, VA Claim number, and if applicable, the amount of award. 			
a. HAVE YOU APPLIED OR DO YOU INTEND TO APPLY TO THE VETERAN'S ADMINISTRATION (VA) FOR BENEFITS? (If YES, please provide the following:)			<input type="checkbox"/> YES <input type="checkbox"/> NO
(1) VA Claim Number	(2) VA Monthly Award Amount \$	(3) Mailing Address of VA Office Handling Your Account (Street, City, State, ZIP Code)	
7. CLAIM CERTIFICATION AND SIGNATURE (To be completed by ALL applicants)			
<p>The claimant or authorized representative must sign. The signature must be that of: the applicant; or for the annuitant by: the custodial natural parent or the legal representative; guardian; or custodian. Failure to sign will delay payment of the annuity.</p>			
a. SIGNATURE OF APPLICANT OR LEGAL REPRESENTATIVE (If applicable)		b. DATE SIGNED (YYYYMMDD)	
<p>The public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Department of Defense, Washington Headquarters Services, at whs.mc-alex.esd.mbx.dd-dod-informationcollections@mail.mil. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.</p>			

Appendix C - VA Form 21P-534EZ, Application for D.I.C., Survivors Pension, and/or
Accrued Benefits

NOTICE TO SURVIVOR OF EVIDENCE NECESSARY TO SUBSTANTIATE A CLAIM FOR DEPENDENCY AND INDEMNITY COMPENSATION, SURVIVORS PENSION, AND/OR ACCRUED BENEFITS

This notice provides information regarding evidence necessary to substantiate a claim for:

- Survivors Pension
- Dependency Indemnity Compensation (D.I.C.)
- D.I.C. under 38 U.S.C. 1151
- D.I.C. re-evaluation based on PL 117-16 (PACT ACT)
- Increased Survivor Benefits Based on Need for Special Monthly Pension or Special Monthly D.I.C.
- Accrued Benefits
- Benefits Based on a Veteran's Seriously Disabled Child

If you are making a claim for:

- Parents' D.I.C. and/or accrued benefits for parents use - VA Form 21P-535, *Application for Dependency and Indemnity Compensation by Parent(s) (Including Accrued Benefits and Death Compensation when Applicable)*
- Veteran's disability compensation use - VA Form 21-526EZ, *Application for Disability Compensation and Related Compensation Benefits*
- Veteran's pension benefits use - VA Form 21P-527EZ, *Application for Veterans Pension*
- Accrued benefits only use - VA Form 21P-601, *Application for Accrued Benefits Due a Deceased Beneficiary*

If you are **not** ready to submit a claim for D.I.C., Survivors Pension, and/or Accrued Benefits, please complete a VA Form 21-0966, *Intent to File a Claim for Compensation and/or Pension, or Survivors Pension and/or D.I.C.*, to protect your date of claim. If you complete the VA Form 21P-534EZ within one year of filing the VA Form 21-0966, your completed application will be considered filed as of the date of receipt of the VA Form 21-0966.

VA forms are available at www.va.gov/vaforms.

ASSISTANCE WITH COMPLETING YOUR CLAIM

Veteran Service Officer (VSO)

You may wish to contact an accredited Veteran Service Officer to assist you with your application. For a list of accredited veteran's service organizations go to <https://www.va.gov/vso/>. You may also contact your state office of Veterans Affairs at <https://www.va.gov/statedva.htm>, should you need further assistance with the application process. To assign a VSO as your power of attorney for the claims process please submit VA Form 21-22, *Appointment of Veteran Service Organization as Claimant's Representative*.

Private Attorney and Claims Agents

Attorneys and claims agents are available to assist you in completing your application. To verify if your attorney or claims agent is accredited by the Department of Veterans Affairs go to: <https://www.va.gov/ogc/apps/accreditation/index.asp>. To assign a private attorney or claims agent as your power of attorney for the claims process please submit a VA Form 21-22a, *Appointment of Individual as Claimant's Representative*.

Fees for Claims

Section 5904, Title 38, United States Code (codified in § 14.636, Title 38, Code of Federal Regulations) contains provisions regarding fees that may be charged, allowed, or paid for services provided by a VA-accredited attorney or agent in connection with a proceeding before the Department of Veterans Affairs with respect to a claim for benefits under laws administered by the Department. Generally, a VA-accredited attorney or agent may charge you a fee for assisting in seeking further review of a claim for VA benefits only after VA has issued an initial decision on the claim and the attorney or agent has complied with the applicable power-of-attorney and the fee agreement requirements.

WHEN TO USE THIS FORM

The attached application and the worksheets are needed to submit a claim for D.I.C., Survivors Pension, and/or Accrued Benefits. The application is comprised of 14 sections. This notice details the evidence necessary to substantiate your claim.

NOTE: PLEASE LEAVE ITEMS IN THE SECTION BLANK THAT DO NOT APPLY.

SECTION I: Veteran's Identification Information	SECTION VIII: Nursing Home or Increased Survivors Entitlement Based on a Claim For Special Monthly Pension
SECTION II: Claimant's Contact Information	SECTION IX: Income and Assets
SECTION III: Veteran's Service Information	SECTION X: Information About Your Medical or Other Expenses
SECTION IV: Marital Information	SECTION XI: Direct Deposit Information
SECTION V: Marital History	SECTION XII: Claim Certification and Signature
SECTION VI: Child of the Veteran Information	SECTION XIII: Witness to Signature
SECTION VII: D.I.C.	SECTION XIV: Alternate Signer Certification and Signature

WANT TO GET YOUR CLAIM PROCESSED FASTER?

Participation in the FDC Program is:

- An Optional Expedited process (enrollment is automatic unless you opt-out).
- Will not affect the quality of care you receive or the benefits to which you are entitled.

You will be removed from the FDC program if:

- It is determined that other non-federal records exist, and VA needs the records to decide your claim.

See below for more information.

- If you wish to file your own claim in the FDC Program, see FDC Program.
- If you wish to file your claim under the process in which VA traditionally processes claims, see Standard Claim Process.

FDC Program Criteria

To qualify for the FDC Program you must:

1. Submit your claim on a completed, signed and dated VA Form 21P-534EZ, *Application for D.I.C., Survivors Pension, and/or Accrued Benefits* (Attached).

2. Submit simultaneously with your claim:

- A copy of the veteran's death certificate (unless the veteran died on active duty); AND

If claiming Survivor's Pension:

- All necessary income and asset information; AND
- Any additional forms and evidence as the situation requires. Special Circumstances below indicate the most common circumstances. The application and other VA Forms may require additional evidence.

If claiming D.I.C.:

- All, if any, of the veteran's relevant, private medical treatment records and an identification of any of the veteran's treatment records available at a Federal facility, such as a VA medical center, that supports your claim that a service-connected disability caused the veteran's death or the veteran's death was caused by the VA;
- Any and all Service Treatment and Personnel Records in the custody of the veteran's Guard or Reserve Unit(s) if applicable; AND
- Any additional forms and evidence as the situation requires. Special Circumstances below indicate the most common circumstances. The application and other VA Forms may require additional evidence.

3. Report for any VA examinations VA determines are necessary to decide your claim.

For more information on the FDC Program, visit our website at <https://www.choose.va.gov/pensions>. For more information on VA benefits, visit our website at www.va.gov, contact us at <https://www.va.gov/contact-us> or call us toll-free at 1-800-827-1000. If you use a Telecommunications Device for the Deaf (TDD), the number is 711.

SPECIAL CIRCUMSTANCES:

Additional forms may be needed to remain eligible for the FDC Program.

This includes VA Form 21P-0969, *Income and Asset Statement in Support of Claim for Pension or Parents' D.I.C.*, which may be required if you:

- Have multiple income sources
- Have more than \$25,000 in assets
- Additional forms as noted on the VA Form 21P-0969 may be required

If claiming Special Monthly Pension or Special Monthly D.I.C.:

- Please have a Physician, Physician Assistant (PA), Certified Nurse Practitioner (CNP), or Clinic Nurse Specialist (CNS) complete VA Form 21-2680, *Examination for Household Status or Permanent Need for Regular Aid and Attendance*, **OR**
- If you are a patient in a nursing home complete VA Form 21-0779, *Request for Nursing Home Information in Connection with Claim for Aid and Attendance*

If claiming benefits for a child of the veteran:

- And they are in school between the ages of 18 and 23, a completed VA Form 21-674, *Request for Approval of School Attendance*
- If the child was adopted, please submit the adoption papers or amended birth certificate
- If claiming benefits for a child of the veteran who became seriously disabled prior to reaching the age of 18, submit all, if any, relevant private medical treatment records for the child's pertinent disabilities

WHAT YOU NEED TO DO

You must submit all relevant evidence in your possession and provide VA information sufficient to enable it to obtain all relevant evidence not in your possession. If your claim involves a disability the veteran had before entering service and that was made worse by service, please provide any information or evidence in your possession regarding the health condition that existed before the veteran's entry into service. A substantially complete claim must contain: (1) The claimant's name; (2) Their relationship to the veteran (3) Sufficient service information for VA to verify the claimed service, if applicable; (4) The benefit sought and any medical condition(s) on which it is based; (5) The claimant's signature; (6) A statement of income, if applicable.

FDC PROGRAM (OPTIONAL EXPEDITED PROCESS)	STANDARD CLAIM PROCESS
<p>You must:</p> <ul style="list-style-type: none"> • Submit your claim in accordance with the "FDC Criteria" (see page 2) 	<p>You must:</p> <ul style="list-style-type: none"> • If you know of evidence not in your possessions and want VA to try to get it for you, give VA enough information about the evidence so that we can request it from the person or agency that has it. <p>NOTE: If the holder of the evidence declines to give it to VA, asks for a fee to provide it, or otherwise cannot get the evidence, VA will notify you and provide you with an opportunity to submit the information or evidence. It is your responsibility to make sure we receive all requested records that are not in the possession of a Federal department or agency.</p>

HOW VA WILL HELP YOU OBTAIN EVIDENCE FOR YOUR CLAIM

VA will retrieve evidence on your behalf in some circumstances. If VA is unable to retrieve the necessary evidence, we will notify you and provide you with an opportunity to submit the information or evidence. It is your responsibility to make sure we receive all requested records that are not in the possession of a federal department or agency.

FDC PROGRAM (OPTIONAL EXPEDITED PROCESS)	STANDARD CLAIM PROCESS
<p>VA will:</p> <ul style="list-style-type: none"> • Retrieve relevant records from a Federal facility, such as a VA medical center, that you adequately identify and authorize VA to obtain. • Get a medical opinion if we determine it is necessary to decide your claim 	<p>VA will:</p> <ul style="list-style-type: none"> • Retrieve relevant records from a Federal facility that you adequately identify and authorize VA to obtain. • Get a medical opinion if we determine it is necessary to decide your claim • Make every reasonable effort to obtain relevant records not held by a Federal facility that you adequately identify and authorize VA to obtain. These may include records from State or local governments and privately held evidence and information you tell us about, such as private doctor or hospital records from current or former employers.

WHEN YOU SHOULD SEND WHAT WE NEED

FDC PROGRAM (OPTIONAL EXPEDITED PROCESS)	STANDARD CLAIM PROCESS
<p>You must:</p> <ul style="list-style-type: none"> • Send the information and evidence simultaneously with your claim. <p>NOTE: If you submit additional information or evidence after you submit your "fully developed" claim, then VA will remove the claim from the FDC Program expedited process and process it in the Standard Claim process. If we decide your claim before one year from the date we received the claim, you will still have the remainder of the one-year period to submit additional information or evidence necessary to support the claim.</p>	<p>You are strongly encouraged to:</p> <ul style="list-style-type: none"> • Send any information or evidence as soon as you can. <p>NOTE: You have up to one year from the date we receive the claim to submit the information and evidence necessary to support your claim. If we decide the claim before one year from the date we received the claim, you will still have the remainder of the one year period to submit additional information or evidence necessary to support the claim.</p>

WHAT THE EVIDENCE MUST SHOW TO SUPPORT YOUR CLAIM

If you are claiming...	See Evidence Tables titled...
Survivor's Pension (a needs based benefit based on the veteran's wartime service)	Military Service Verification Survivor's Pension
D.I.C. because the veteran's death was related to the veteran's service, OR D.I.C. because the veteran was receiving or entitled to receive benefits for a service-connected disability rated totally disabling	Dependency and Indemnity Compensation (D.I.C.)
D.I.C. because the veteran's death was a result of VA medical treatment, vocational rehabilitation, or compensated work therapy	D.I.C. under 38 U.S.C. 1151
D.I.C. re-evaluation of a previously denied claim based on eligibility under PL 117-168 (PACT Act)	D.I.C. re-evaluation based on PL 117-168 (PACT Act)
D.I.C. that was previously denied by VA	Supplemental D.I.C.
Special Monthly Pension or Special Monthly D.I.C. based on the need for aid and attendance or housebound benefits	Increased Survivor Benefits Based on Special Monthly Pension or Special Monthly D.I.C.
Benefits that were due to the veteran at the time of the veteran's death	Accrued Benefits
Benefits because the child of the veteran is severely disabled	Child incapable of self-support

EVIDENCE TABLES

MILITARY SERVICE VERIFICATION

To support your claim for **Survivors benefits**, the veteran's military service must be verified. The following evidence can be submitted to verify the veteran's military service:

- A photocopy of the veteran's DD 214 (or equivalent) for all periods of military service. You may request a copy of the DD 214 through the National Archives' National Personnel Records Center (NPRC) using Standard Form 180 (SF-180, 09/2021 version), *Request Pertaining to Military Records*, (available at <https://www.gsa.gov/forms>) or through your local public custodian of records

Fire Related Military Records

As you may know, there was a fire at the National Archives and Records Administration on July 12, 1973, which destroyed approximately:

- 80 percent of the records NPRC held for Veterans who were discharged from the Army between November 1, 1912, and January 1, 1960, and
- 75 percent of the records NPRC held for Veterans with surnames beginning (alphabetically) with Hubbard and running through the end of the alphabet, and who were discharged from the Air Force between September 25, 1947, and January 1, 1964.

If the veteran's military records were stored there on that date, they may have been destroyed in the fire. If you believe the veteran's military records may have been destroyed in the fire, NA Form 13075, *Questionnaire About Military Service*, should be completed to avoid delays in processing your claim. NA Form 13075 is available at:

<https://www.archives.gov/files/st-louis/military-personnel/na-13075-questionnaire-about-military-service.pdf>.

NOTE: The Veterans Benefits Administration (VBA) is no longer able to retrieve or return original documents submitted. Please **do not** submit original documents to VA since they **will not** be returned to you.

SURVIVORS PENSION

To support your claim for **Survivors Pension**, the evidence must show:

1. The veteran met certain minimum active service requirements during a period of war. Generally, those requirements are:

- 90 days of service during a period of war; **OR**
- 90 days of consecutive service at least one day of which was during a period of war; **OR**
- 90 days of combined service during more than one period of war
(**Note:** If the veteran's service began after September 7, 1980, additional length-of-service requirements may apply, typically requiring two years of continuous service or completion of active-duty obligations.); **OR**
- any length of active service during a period of war when:
 - at the time of death, the veteran was receiving (or entitled to receive) VA disability compensation or retirement pay for a service-connected disability; **OR**
 - the veteran was discharged from active service due to a service-connected disability.

2. Your income and assets do not exceed certain requirements.

Assets means the fair market value of all property that an individual owns, including all real and personal property (excluding the value of the primary residence including the residential lot area that does not exceed 2 acres, unless the additional acreage is not marketable) less the amount of mortgages or other encumbrances specific to the mortgaged or encumbered property. Personal property means the value of personal effects that are in excess of being suitable and consistent with a reasonable mode of life.

EVIDENCE TABLES (Continued)

DEPENDENCY AND INDEMNITY COMPENSATION (D.I.C.)

To support a claim for **Dependency and Indemnity Compensation (D.I.C.) based on a service-connected disability**:

- The veteran died while on active service; **OR**
- The veteran had a service-connected disability(ies) that was either the principal or contributory cause of the veteran's death; **OR**
- The veteran died from non-service-connected injury or disease **AND** was receiving, or entitled to receive VA compensation for a service-connected disability rated totally disabling:
 - For at least 10 years immediately before death; **OR**
 - For at least 5 years after the veteran's release from active duty preceding death; **OR**
 - For at least 1 year before death, if the veteran was a former prisoner of war who died after September 30, 1999.

To support a claim for **D.I.C. based on a disability that was not service-connected** or for which the veteran did not file a claim during their lifetime, the evidence must show:

- An injury or disease that was incurred or aggravated during active service, or an event in service that caused an injury or disease; **AND**
- A physical or mental disability that was either the principle or contributory cause of death. This may be shown by medical evidence or by lay evidence of persistent and recurrent symptoms of disability that were visible or observable; **AND**
- A relationship between the disability associated with the cause of death and an injury, disease, or event in service. This may be shown by medical records or medical opinion or, in certain cases, by lay evidence.

To support your claim for **D.I.C. based upon the service person's active duty for training**, the evidence must show:

- The service person was disabled during active duty for training due to a disease or injury incurred in the line of duty and the disease or injury caused or contributed to the service person's death.

NOTE: If VA granted service connection for a disease or injury during the service person's lifetime, evidence that the service-connected disease or injury caused or contributed to the service person's death may satisfy this requirement.

To support a claim for **D.I.C. based on a disability that was not service-connected** or for which the service person did not file a claim during their lifetime, the evidence must show:

- The service person was disabled during active duty for training due to a disease or injury incurred in the line of duty; **AND**
- A physical or mental disability that was either the principle or contributory cause of death. This may be shown by medical evidence or by lay evidence of persistent and recurrent symptoms of disability that were visible or observable; **AND**
- A relationship between the principal or contributory cause of death and the disability due to injury or disease, incurred in the line of duty. This may be shown by medical records or medical opinions or, in certain cases, by lay evidence.

To support your claim for **D.I.C. based upon the service person's inactive duty training**, the evidence must show:

- The service person died during inactive duty training due to an injury incurred or aggravated in the line of duty, or acute myocardial infarction, cardiac arrest, or cerebrovascular accident during such training; **OR**
- The service person was disabled during inactive duty training due to an injury incurred or aggravated in the line of duty, or acute myocardial infarction, cardiac arrest, or cerebrovascular accident that occurred during such training; and that injury, acute myocardial infarction, cardiac arrest, or cerebrovascular accident caused or contributed to the service person's death.

NOTE: If VA granted service connection for an injury, acute myocardial infarction, or cerebrovascular accident during the service person's lifetime, evidence that the service-connected condition caused or contributed to the service person's death may satisfy this requirement.

To support a claim for **D.I.C. based on a disability that was not service-connected** or for which the service person did not file a claim during their lifetime, the evidence must show:

- The service person was disabled during inactive duty training due to an injury incurred or aggravated in the line of duty, or acute myocardial infarction, cardiac arrest, or cerebrovascular accident that occurred during such training; **AND**
- The injury, acute myocardial infarction, cardiac arrest, or cerebrovascular accident caused or contributed to the service person's death.

D.I.C. UNDER 38 U.S.C. 1151

In order to support your claim for **D.I.C. under 38 U.S.C. 1151**, the evidence must show:

- The deceased veteran died as a result of undergoing VA hospitalization, medical or surgical treatment, examination, or training; **AND**
- The death was:
 - the direct result of VA fault such as carelessness, negligence, lack of proper skill, or error in judgment; **OR**
 - the direct result of an event that was not a reasonably expected result or complication of the VA care or treatment; **OR**
 - the direct result of participation in a VA Vocational Rehabilitation and Employment or compensated work therapy program.

EVIDENCE TABLES (Continued)

D.I.C. RE-EVALUATION BASED ON PL 117-168 (PACT ACT)

Public Law 117-168 (PACT ACT) was signed into law on August 10, 2022. This resulted in a substantial expansion of a veteran's military service that qualifies for presumptive toxic exposure and new presumptive conditions linked to that exposure. The law allows prior claimants for D.I.C. to request a re-evaluation based on the expanded eligibility within the PACT Act. More information about the PACT Act can be found at <https://www.va.gov/resources/the-pact-act-and-your-va-benefits/>.

In order to support your claim for **D.I.C. re-evaluation based on PL 117-168 (PACT Act)** the evidence must show:

- A claim was submitted and denied prior to August 10, 2022, the date the PACT Act went into effect; **AND**
- The claimant has elected re-evaluation of the previously denied claim.

SUPPLEMENTAL D.I.C.

In order to reopen a **claim previously denied by VA**, we need:

- The prescribed supplemental claim form, VA Form 20-0995, *Decision Review Request: Supplemental Claim*; **AND**
- New and relevant evidence. New and relevant evidence must raise a reasonable possibility of substantiating your claim. The evidence cannot simply be repetitive or cumulative of the evidence we had when we previously decided your claim. VA will make reasonable efforts to help you obtain currently existing evidence. However, we cannot provide a medical examination or obtain a medical opinion until your claim is successfully reopened.
 - To qualify as new, the evidence must currently exist and be submitted to VA for the first time
 - In order to be considered relevant, the additional existing evidence must pertain to the reason your claim was previously denied

INCREASED SURVIVOR BENEFITS BASED ON SPECIAL MONTHLY PENSION OR SPECIAL MONTHLY D.I.C.

In order to support your claim for **increased survivor benefits based on the need for aid and attendance**, the evidence must show:

- you have corrected vision of 5/200 or less in both eyes; **OR**
- you have concentric contraction of the visual field to 5 degrees; **OR**
- you are a patient in a nursing home due to mental or physical incapacity; **OR**
- you require the aid of another person to perform personal functions required in everyday living, such as bathing, feeding, dressing yourself, attending to the wants of nature, adjusting prosthetic devices, or protecting yourself from the hazards of your daily environment (38 Code of Federal Regulations 3.352(a)); **OR**
- you are bedridden, in that your disability or disabilities requires that you remain in bed apart from any prescribed course of convalescence or treatment (38 Code of Federal Regulations 3.352(a)); **OR**

In order to support your claim for **increased benefits based on being housebound**, the evidence must show:

- you are substantially confined to your immediate premises because of permanent disability

ACCRUED BENEFITS

To support a claim for **accrued benefits**, the evidence must show:

- Benefits were due the veteran based on existing ratings, decisions, or evidence in VA's possession at the time of death, but the benefits were not paid before the veteran's death; **AND**
- You are the surviving spouse, child, or dependent parent of the deceased veteran

VA pays accrued benefits in the following order of priority:

1. Spouse
2. Children of the veteran (in equal shares)
3. Dependent parents (in equal shares)

NOTE: Child means an unmarried child of the veteran who is under 18 years of age, or at least 18 but under 23 years of age and pursuing an approved course of education or became incapable of self-support prior to reaching age 18.

If there are no living persons who are entitled on the basis of relationship, accrued benefits may be used to reimburse the person or persons who paid for or are responsible to pay the expenses of last illness and burial of a beneficiary. The claim should be filed by the person or persons whose funds were or will be used to pay such expenses using VA Form 21P-601, *Application for Accrued Amounts Due a Deceased Beneficiary*.

CHILD INCAPABLE OF SELF-SUPPORT

To support a **claim for benefits based on a veteran's child being incapable of self-support**, the evidence must show that the child, before their 18th birthday became permanently incapable of self-support due to mental or physical disability. The information necessary to establish the extent of the child's disability includes:

- the extent to which the child is and was, prior to reaching their 18th birthday, physically or mentally deficient as evidenced by factors such as their ability to perform self-care functions, and ordinary tasks expected of a child of that age
- whether or not the child attended school and, if so, the maximum grade attended
- if any material improvement in the child's condition has occurred
- if the child has ever been employed and, if so, the nature and dates of such employment, and amount of pay received
- whether or not the child has ever been married, and
- a description of the child's present condition

PRESUMPTIVE SERVICE CONNECTION

To support a claim for presumptive service connection the evidence must show:

- The veteran served in a recognized location that qualifies for the presumption of exposure; **AND/OR**
- The veteran died of a disability that qualifies for the presumption of service connection. This may be shown by medical evidence or by lay evidence of persistent and recurrent symptoms of disability that are visible or observable

Under certain circumstances, VA may presume that certain current diseases were caused by service, even if there is no specific evidence proving this in your particular claim. Service connection is presumed for certain diseases for the following veterans:

- Former prisoners of war;
- Veterans who have certain chronic or tropical diseases that become evident within a specific period of time after discharge from service;
- Veterans who were exposed to ionizing radiation, mustard gas, or Lewisite while in service;
- Veterans who were exposed to certain herbicides, such as by service in/on:
 - Vietnam or qualifying offshore waters, from January 9, 1962, through May 7, 1975;
 - a unit determined by VA or the Department of Defense to have operated in the Korean DMZ, from September 1, 1967, through August 31, 1971;
 - individuals who performed service in the Air Force or Air Force Reserve and regularly and repeatedly operated, maintained, or served on board C-123 aircraft known to have used to spray an herbicide agent during the Vietnam era;
 - Thailand at any United States or Royal Thai base, from January 9, 1962, through June 30, 1976;
 - Laos, from December 1, 1965, through September 30, 1969;
 - Cambodia at Mimot or Krek, Kampong Cham Province, from April 16, 1969, through April 30, 1969;
 - Guam or American Samoa, or in the territorial waters thereof, from January 9, 1962, through July 31, 1980;
 - Johnston Atoll or on a ship that called at Johnston Atoll, from January 1, 1972, through September 30, 1977.
- Veterans who served at Camp Lejeune for no less than 30 days (consecutive or nonconsecutive) between August 1, 1953 and December 31, 1987; **OR**
- Veterans who served in the Gulf War:
 - On or after August 2, 1990, and served in:
 - Bahrain; Iraq; the neutral zone between Iraq and Saudi Arabia; Kuwait; Oman; Qatar; Saudi Arabia; Somalia; United Arab Emirates; the Gulf of Aden; the Gulf of Oman; the Persian Gulf; the Arabian Sea; the Red Sea; Afghanistan; Israel; Egypt; Turkey; Syria; or Jordan; **OR**
 - On or after September 11, 2001, and served in:
 - Afghanistan; Djibouti; Egypt; Jordan; Lebanon; Syria; Yemen; or Uzbekistan.

IMPORTANT INFORMATION REGARDING MARRIAGE

If you are certifying that you are married for the purpose of VA benefits, your marriage must be recognized by the place where you and/or your spouse resided at the time of marriage, or where you and/or your spouse resided when you filed your claim (or a later date when you became eligible for benefits) (38 U.S.C. § 103(c)). Additional guidance on when VA recognizes marriages is available at <http://www.va.gov/opa/marriage/>.

HOW VA DETERMINES THE EFFECTIVE DATE

If we grant a claim for Survivors benefits, the beginning date of your entitlement will generally be the date we received your claim. However, if VA receives your claim within one year after the date of the veteran's death, entitlement will be from the first day of the month in which the veteran died. The veteran's death certificate is evidence relevant to determining the effective date of any benefits we award.

Special monthly pension may be available for a veteran's surviving spouse who is unable to perform certain activities of daily living, are a patient in a nursing home, or are substantially confined to their immediate premises. Special monthly pension may be effective from the date medical evidence first shows entitlement.

WHERE TO SEND COMPLETED APPLICATION AND EVIDENCE

When you have completed this application, you can either submit online or mail it to the Pension Intake Center listed below. Be sure to attach any materials that support and explain your claim. Also, make a photocopy of your application and any evidence you send to VA before submitting.

MAIL TO	SUBMIT ONLINE
Department of Veterans Affairs Pension Intake Center P.O. Box 5365 Janesville, WI 53547-5365	VA gov: www.va.gov Direct Upload via: access.va.gov

TERMS AND CALCULATIONS FOR SURVIVOR'S PENSION

Maximum Annual Pension Rate (MAPR)

This is the maximum payable amount of the benefit. Your MAPR is based on how many dependents you have and if your disabilities qualify you for Housebound or Aid and Attendance benefits. The MAPR is reviewed each year for cost-of-living adjustments.

Medical Deductible

The unreimbursed expenses must exceed 5 percent of the applicable MAPR. The deductible increases based on the number of dependents but is not adjusted for aid and attendance (A&A) or housebound.

Countable Medical Expenses

Your countable unreimbursed medical expenses are only those expenses that exceed the medical deductible. Medical expenses are typically considered on a calendar year basis.

- Recurring Medical Expenses
Examples may include Medicare Part B, Medical Insurance, In-Home Care Provider, or care provided by a care facility
- One-time Medical Expenses
Examples include Medical Co-Payments, Prescription Medications, and Durable Medical Equipment.

Countable Income

We count the income you report or the income we discover from data matching programs with other federal sources. If our data match shows a significant discrepancy, you will be removed from the FDC program and asked to clarify the discrepancy. We count incomes in three ways:

- One-time income is income that you receive once, and the VA will count it for one year from the receipt date.
Examples include Lottery winnings, gifts, capital gains from property sales, irregular IRA or stock disbursements
- Irregular-income is income that you receive at different time or in irregular amounts throughout the year and VA will count it for one year from the receipt date. Examples include odd job or contract work and interest income from fluctuating rates.
- Recurring income is counted continuously until we are informed that you are no longer in receipt of it.
Examples include wages from employment, retirement payments, required minimal distributions from an IRA.

Income for VA Purposes (IVAP)

The VA counts all your income and considers any unreimbursed medical expenses reported when determining your IVAP. The following calculation is a way for you to estimate your IVAP.

Countable Yearly Income – Countable Medical Expenses (less medical deductible) = Income for VA Purposes.

Pension Rate

Your maximum annual benefit is the difference of the current MAPR and what the VA calculates as your IVAP. To convert into a monthly benefit, take this amount and divide by 12 then rounded down to the nearest dollar.

Maximum Annual Pension Rate - Income for VA purposes = Annual Pension Rate.

Net Worth

The net worth limit is increased by the same percentage as the Social Security increase when there is a cost-of-living adjustment. For purposes of entitlement to VA pension, net worth includes your assets and your and your dependent's annual income. If your child has net worth that exceeds the limit, VA won't consider them to be a dependent when determining your pension entitlement.

Additional information about how VA calculates net worth, income, and benefit rates can be found at:

<https://www.va.gov/pension/survivors-pension-rates/>

SURVIVORS BENEFITS APPLICATION CHECKLIST

In addition to your application, VA may require some of the evidence described in this checklist. Failure to provide needed evidence, may delay the decision on your claim. This checklist does not apply to claims for Accrued benefits. Please carefully read pages 5 and 6 of the Instructions if you are claiming service-connected death (Dependency and Indemnity Compensation (D.I.C.)) only. Please note, the items marked with an asterisk (*) are required.

VERIFICATION OF VETERANS DEATH* (Requested on page 2 of Instructions)

- A Death certificate for the veteran, clearly showing the primary cause(s) of death and any contributing factors or conditions (If the veteran's death certificate lists the cause of death as "Pending," please have the medical examiner submit evidence that shows the cause of death).

SERVICE VERIFICATION* (Requested on page 4 of Instructions and Section III of the form)

- Copy of the veteran's DD Form 214 (or equivalent) for all periods of military service. Must demonstrate military service dates, type of service and character of discharge.

INCOME AND NET WORTH (Requested on page 2 of Instructions and Section IX of the form)

- VA Form 21P-0969, *Income and Asset Statement in Support of Claim for Pension or Parents' D.I.C.*, is required if instructed in Section IX of this application form. **NOTE:** If you have specific types of income or assets the VA Form 21P-0969 requires additional evidence:
- Farm - VA Form 21P-4165, *Pension Claim Questionnaire for Farm Income*
 - Business - VA Form 21P-4185, *Report of Income from Property or Business*
 - Rental Property - VA Form 21P-4185, *Report of Income from Property or Business*
 - Royalties - VA Form 21-4138, *Statement in Support of Claim* (provide details, such as Royalty source, joint owners, etc.)
 - Trust - Submit complete Trust documents to include the Schedule of Assets
 - Interest, Dividends or Financial Investments - Current account statements from financial Institution (Bank, Investment, Annuity, etc.)

SPECIAL CIRCUMSTANCES REGARDING YOUR MEDICAL CARE

(Requested on page 2 of Instructions and in Sections VIII and X of the form)

Claim for Special Monthly Pension (SMP) - Aid and Attendance or Household Status

- VA Form 21-2680, *Examination for Housebound Status or Permanent Need for Regular Aid and Attendance*

Claim for Medicare Nursing Home and/or \$90.00 Rate Reduction Request

- VA Form 21-0779, *Request for Nursing Home Information in Connection with Claim for Aid and Attendance*

Claim for Fiduciary Assistance

- VA Form 21-2680, *Examination for Housebound Status or Permanent Need for Regular Aid and Attendance*

Statement of Medical Care

- Care Worksheets (found on pages 19 and 20 of the form)
- Proof of Payment from care provided (canceled checks, bank statements, etc.)
- Signed verification from care service provider

DEPENDENT CHILDREN* (Requested on page 2 of Instructions and Section VI of the form)

- A birth certificate must be included clearly showing the veteran as the parent if you do not reside within the U.S. or its territories. (A state includes the District of Columbia, Puerto Rico and other territories and possessions of the U.S.)
- If child(ren) is/are adopted the adoption decree or a revised birth certificate is required.
- If your child is over 18 but under 23 please submit VA Form 21-674, *Request for Approval of School Attendance*.
- Medical records for each seriously disabled child.

MEDICAL EXPENSES (Requested in Section X of the form)

- If additional space is needed, submit VA Form 21P-8416, *Medical Expense Report*.

VETERAN'S SOCIAL SECURITY NUMBER - -

SECTION III: VETERAN'S SERVICE INFORMATION (Continued)

3B. DATE VETERAN ENTERED ACTIVE DUTY (MM/DD/YYYY) <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>	3C. DATE VETERAN RELEASED FROM ACTIVE DUTY (MM/DD/YYYY) <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>
3D. BRANCH OF SERVICE <input type="checkbox"/> ARMY <input type="checkbox"/> NAVY <input type="checkbox"/> AIR FORCE <input type="checkbox"/> MARINE CORPS <input type="checkbox"/> COAST GUARD <input type="checkbox"/> SPACE FORCE <input type="checkbox"/> NOAA <input type="checkbox"/> USPHS	3E. PLACE OF LAST SEPARATION
3F. WAS THE VETERAN ACTIVATED TO FEDERAL/ACTIVE DUTY UNDER AUTHORITY OF TITLE 10, U.S.C. (National Guard) <input type="checkbox"/> YES <input type="checkbox"/> NO (If "NO," skip to Item 3J)	3G. DATE OF ACTIVATION (MM/DD/YYYY) <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>
3H. WHAT IS THE NAME AND ADDRESS OF THE VETERAN'S RESERVE/NATIONAL GUARD UNIT? <input type="text"/> <input type="text"/> <input type="text"/>	3I. WHAT IS THE TELEPHONE NUMBER OF THE RESERVE/NATIONAL GUARD UNIT? (Include Area Code) <input type="text"/> - <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>
3J. WAS THE VETERAN EVER A PRISONER OF WAR? <input type="checkbox"/> YES <input type="checkbox"/> NO (If "NO," skip to Section IV)	3K. DATES OF CONFINEMENT (MM/DD/YYYY) START: <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> END: <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>

SECTION IV: MARITAL INFORMATION

(COMPLETE ONLY IF CLAIMING BENEFITS AS THE SURVIVING SPOUSE OF THE VETERAN)
 (Skip to Section VI if you are NOT claiming benefits as the surviving spouse of the veteran)

TELL US ABOUT YOUR MARRIAGE TO THE VETERAN

4A. AT THE TIME OF YOUR MARRIAGE TO THE VETERAN, WERE YOU AWARE OF ANY REASON THE MARRIAGE MIGHT NOT BE LEGALLY VALID? <input type="checkbox"/> YES <input type="checkbox"/> NO (If "YES," provide explanation below)		
4B. WERE YOU MARRIED TO THE VETERAN AT THE TIME OF HIS/HER DEATH? <input type="checkbox"/> YES <input type="checkbox"/> NO (If "NO," complete Item 4C)	4C. HOW DID YOUR MARRIAGE TO THE VETERAN END? <input type="checkbox"/> DEATH <input type="checkbox"/> DIVORCE <input type="checkbox"/> OTHER (Explain)	
4D. DATES OF YOUR MARRIAGE TO THE VETERAN (MM/DD/YYYY) START: <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> END: <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>	4E. PLACE OF MARRIAGE (City/State or Country)	4F. PLACE OF MARRIAGE TERMINATION (City/State or Country)
4G. TYPE OF MARRIAGE (Ceremonial, Common-Law, Proxy, Tribal, etc.) <input type="checkbox"/> CEREMONIAL <input type="checkbox"/> OTHER (Explain):		
4H. WAS A CHILD BORN TO YOU AND THE VETERAN DURING YOUR MARRIAGE OR PRIOR TO YOUR MARRIAGE? <input type="checkbox"/> YES <input type="checkbox"/> NO	4I. ARE YOU EXPECTING THE BIRTH OF THE VETERAN'S CHILD? <input type="checkbox"/> YES <input type="checkbox"/> NO	4J. DID YOU LIVE CONTINUOUSLY WITH THE VETERAN FROM THE DATE OF MARRIAGE TO THE DATE OF HIS/HER DEATH? <input type="checkbox"/> YES <input type="checkbox"/> NO (If "YES," skip to Item 4L)
4K. WAS THE SEPARATION DUE TO MARITAL DISCORD, MEDICAL, OR FINANCIAL REASONS? <input type="checkbox"/> YES <input type="checkbox"/> NO (If "YES," provide explanation in space provided) NOTE: Give the reason, date(s), and duration of the separation (If the separation was by court order, attach a copy of the order)		

TELL US ABOUT YOUR REMARRIAGE AFTER THE VETERAN'S DEATH

4L. HAVE YOU REMARRIED SINCE THE DEATH OF THE VETERAN? <input type="checkbox"/> YES <input type="checkbox"/> NO (If "NO," skip to Item 5A)	4M. WHAT ARE THE DATES OF YOUR REMARRIAGE? (MM/DD/YYYY) START: <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> END: <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>
4N. HOW DID YOUR REMARRIAGE END? <input type="checkbox"/> DEATH <input type="checkbox"/> DIVORCE <input type="checkbox"/> DID NOT END <input type="checkbox"/> OTHER (Explain)	
4O. DID YOU HAVE ADDITIONAL MARRIAGES AFTER THE VETERAN'S DEATH? <input type="checkbox"/> YES <input type="checkbox"/> NO (If "YES," please submit a VA Form 21-4138, Statement in Support of Claim, as needed to provide the information for each marriage)	

VETERAN'S SOCIAL SECURITY NUMBER - -

SECTION V: MARITAL HISTORY	
Tell us about any other marriages you and/or the veteran had. If you and the veteran did not have any additional marriages skip to Section VI.	
VETERAN'S PRIOR MARRIAGES <i>(If None, skip to Item 5L)</i>	
5A. NAME OF PERSON VETERAN WAS PREVIOUSLY MARRIED TO <i>(First, Middle Initial, Last)</i> <input type="text"/> <input type="text"/>	
5B. HOW DID THE VETERAN'S PREVIOUS MARRIAGE END? <input type="checkbox"/> DEATH <input type="checkbox"/> DIVORCE <input type="checkbox"/> OTHER <i>(Explain)</i>	5C. WHAT ARE THE DATES OF THE VETERAN'S PREVIOUS MARRIAGE? <i>(MM/DD/YYYY)</i> START: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> END: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5D. PLACE OF MARRIAGE <i>(City/State or Country)</i>	5E. PLACE OF MARRIAGE TERMINATION <i>(City/State or Country)</i>
5F. NAME OF PERSON VETERAN WAS PREVIOUSLY MARRIED TO <i>(First, Middle Initial, Last)</i> <input type="text"/> <input type="text"/>	
5G. HOW DID THE VETERAN'S PREVIOUS MARRIAGE END? <input type="checkbox"/> DEATH <input type="checkbox"/> DIVORCE <input type="checkbox"/> OTHER <i>(Explain)</i>	5H. WHAT ARE THE DATES OF THE VETERAN'S PREVIOUS MARRIAGE? <i>(MM/DD/YYYY)</i> START: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> END: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5I. PLACE OF MARRIAGE <i>(City/State or Country)</i>	5J. PLACE OF MARRIAGE TERMINATION <i>(City/State or Country)</i>
5K. DO YOU HAVE ADDITIONAL MARRIAGES TO REPORT FOR THE VETERAN? <input type="checkbox"/> YES <input type="checkbox"/> NO <i>(If "YES," please submit a VA Form 21-686c, Application to Request to Add And/Or Remove Dependents, or VA Form 21-4138, Statement in Support of Claim, as needed to provide the information for additional marital history)</i>	
TELL US ABOUT YOUR MARRIAGES PRIOR TO MARRYING THE VETERAN <i>(If None, skip to Section VI)</i>	
5L. NAME OF PERSON YOU WERE MARRIED TO PRIOR TO MARRYING THE VETERAN <i>(First, Middle Initial, Last)</i> <input type="text"/> <input type="text"/>	
5M. HOW DID YOUR PREVIOUS MARRIAGE END? <input type="checkbox"/> DEATH <input type="checkbox"/> DIVORCE <input type="checkbox"/> OTHER <i>(Explain)</i>	5N. WHAT ARE THE DATES OF YOUR PREVIOUS MARRIAGE? <i>(MM/DD/YYYY)</i> START: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> END: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5O. PLACE OF MARRIAGE <i>(City/State or Country)</i>	5P. PLACE OF MARRIAGE TERMINATION <i>(City/State or Country)</i>
5Q. NAME OF PERSON YOU WERE MARRIED TO PRIOR TO MARRYING THE VETERAN <i>(First, Middle Initial, Last)</i> <input type="text"/> <input type="text"/>	
5R. HOW DID YOUR PREVIOUS MARRIAGE END? <input type="checkbox"/> DEATH <input type="checkbox"/> DIVORCE <input type="checkbox"/> OTHER <i>(Explain)</i>	5S. WHAT ARE THE DATES OF YOUR PREVIOUS MARRIAGE? <i>(MM/DD/YYYY)</i> START: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> END: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5T. PLACE OF MARRIAGE <i>(City/State or Country)</i>	5U. PLACE OF MARRIAGE TERMINATION <i>(City/State or Country)</i>
5V. DO YOU HAVE ADDITIONAL MARRIAGES TO REPORT? <input type="checkbox"/> YES <input type="checkbox"/> NO <i>(If "YES," please submit a VA Form 21-686c, Application to Request to Add And/Or Remove Dependents, or VA Form 21-4138, Statement in Support of Claim, as needed to provide the information for additional marital history)</i>	

□□□□ - □□□□ - □□□□□□

SECTION VII: DEPENDENCY AND INDEMNITY COMPENSATION (D.I.C.)

(Skip to Section VIII if you are NOT claiming D.I.C.)

7A. WHAT BENEFIT ARE YOU CLAIMING? (Check one)

- D.I.C. D.I.C. under U.S.C. 1151 (*Note: D.I.C. under 38 U.S.C. is a rare benefit. Please refer to the Instructions page 5 for guidance on 38 U.S.C. 1151*) D.I.C. due to claimant election of a re-evaluation of a previously denied claim based on expanded eligibility under PL 117-168 (PACT Act) (*Note: Please refer to Instructions page 6 for guidance on PACT Act*)

7B. LIST ANY VA MEDICAL CENTERS WHERE THE VETERAN RECEIVED TREATMENT PERTAINING TO YOUR CLAIM AND PROVIDE TREATMENT DATES

NAME AND LOCATION OF VA MEDICAL CENTER	DATE(S) OF TREATMENT (MM/DD/YYYY)
	START: □□ / □□ / □□□□ END: □□ / □□ / □□□□
	START: □□ / □□ / □□□□ END: □□ / □□ / □□□□
	START: □□ / □□ / □□□□ END: □□ / □□ / □□□□

SECTION VIII: NURSING HOME OR INCREASED SURVIVORS ENTITLEMENT

8A. ARE YOU CLAIMING SPECIAL MONTHLY PENSION OR SPECIAL MONTHLY D.I.C. BECAUSE YOU NEED THE REGULAR ASSISTANCE OF ANOTHER PERSON, HAVE SEVERE VISUAL PROBLEMS, OR ARE GENERALLY CONFINED TO YOUR IMMEDIATE PREMISES?

- YES NO (*If "YES," please complete a VA Form 21-2680, Examination for Housebound Status or Permanent Need for Regular Aid and Attendance. Please make sure every box is complete and signed by a Physician, Physician Assistant (PA), Certified Nurse Practitioner (CNP/CRNP), or Clinical Nurse Specialist (CNS)*)

8B. ARE YOU NOW IN A NURSING HOME?

- YES NO (*If "YES," complete VA Form 21-0779, Request for Nursing Home Information in Connection with Claim for Aid and Attendance. For additional information see Instructions, page 6 under "Increased Survivor Benefits Based on Special Monthly Pension or Special Monthly D.I.C." (If "NO," skip to Item 9A)*)

SECTION IX: INCOME AND ASSETS

(Skip to Section X if you are NOT claiming survivors pension benefits)

NOTE: Assets are all the money and property you or your dependents own. Assets **do not** include your/your family's primary residence or personal effects such as appliances and vehicles you or your dependents need for transportation.

IMPORTANT:

- If you are a surviving spouse claimant, you must report income and assets for yourself and for any child of the veteran who lives with you or for whom you are responsible unless a court has decided you do not have custody of the child.
- If you are a surviving child claimant (which means the child is not in the custody of a surviving spouse), you must report income and assets for yourself, your custodian, and your custodian's spouse.

9A. DO YOU OR YOUR DEPENDENTS HAVE OVER \$25,000.00 IN ASSETS (NOT INCLUDING THE VALUE OF YOUR PRIMARY RESIDENCE)?

- YES NO (*If "YES," please submit VA Form 21P-0969, Income and Asset Statement in Support of Claim for Pension or Parents' Dependency and Indemnity Compensation (D.I.C.)*)

(If "No," provide an estimate of the total value of your assets below)

\$ □□□□, □□□□. □□

9B. IN THE THREE CALENDAR YEARS BEFORE THIS YEAR, DID YOU OR YOUR DEPENDENTS TRANSFER ANY ASSETS? (*Examples of asset transfers include giving assets away, selling assets, purchasing an annuity, or using assets to establish a trust.*)

- YES NO (*If "YES," please submit VA Form 21P-0969, Income and Asset Statement in Support of Claim for Pension or Parents' Dependency and Indemnity Compensation (D.I.C.)*)

9C. DO YOU OR YOUR DEPENDENTS OWN YOUR/YOUR FAMILY'S PRIMARY RESIDENCE?

- YES NO (*If "NO," skip to Item 9G*)

9D. IS THE VALUE OF THE LOT ON WHICH THE PRIMARY RESIDENCE SITS OVER 2 ACRES (87,120 SQ FT)?

- YES NO (*If "NO," skip to Item 9G*)

9E. IF PRIMARY RESIDENCE SITS ON A LOT OVER 2 ACRES (87,120 SQ FT), WHAT IS THE VALUE OF LAND OVER 2 ACRES? (*Do NOT include the value of the residence or the first 2 acres.*)

\$ □□, □□□□, □□□□.00

9F. IS THE LAND OVER 2 ACRES (87,120 SQ FT) MARKETABLE?

- YES NO (*If "YES," please submit VA Form 21P-0969*)

9G. DO YOU OR YOUR DEPENDENTS HAVE MORE THAN FOUR (4) SOURCES OF INCOME?

- YES NO (*If "YES," please submit VA Form 21P-0969 and ONLY report your Social Security Income in Item 9I*)

9H. OTHER THAN SOCIAL SECURITY, DID YOU OR YOUR DEPENDENTS RECEIVE ANY INCOME LAST YEAR THAT YOU NO LONGER RECEIVE?

- YES NO (*If "YES," please submit VA Form 21P-0969*)

□□□□ - □□□□ - □□□□□□

SECTION IX: INCOME AND ASSETS *(Continued)*
(Skip to Section X if you are NOT claiming survivors pension benefits)

Please use the space below to report any income you currently receive.

IMPORTANT: If you have been directed to complete a VA Form 21P-0969, *Income and Asset Statement in Support of Claim for Pension or Parents' D.I.C.*, in previous Items 9A through 9H, VA only requires that Social Security income be reported below in Items 9I through 9L. All other income should be reported on the VA Form 21P-0969 and will be counted as reported, **do not** duplicate.

NOTE: Gross income is defined as any income you received prior to deductions. If reporting income in Items 9I through 9L, any items skipped or left blank will be considered as unspecified income and could require a request for additional information potentially delaying your claim. If you leave entire question blank we will assume you have no income to report.

<p>9I(1) WHO IS THE INCOME RECIPIENT? <i>(Select one)</i></p> <p><input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> CHILD <i>(Specify)</i></p> <p>_____</p>	<p>9I(2) SPECIFY THE TYPE OF INCOME</p> <p><input type="checkbox"/> SOCIAL SECURITY <input type="checkbox"/> INTEREST/DIVIDENDS <input type="checkbox"/> CIVIL SERVICE <input type="checkbox"/> PENSION/RETIREMENT <input type="checkbox"/> OTHER <i>(Specify type of income)</i></p>	<p>9I(3) SPECIFY INCOME PAYER <i>(Name of business, financial institution, etc.)</i></p> <p>_____</p> <p>9I(4) CURRENT GROSS MONTHLY INCOME</p> <p>\$ □□□□, □□□□. □□□□</p>
<p>9J(1) WHO IS THE INCOME RECIPIENT? <i>(Select one)</i></p> <p><input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> CHILD <i>(Specify)</i></p> <p>_____</p>	<p>9J(2) SPECIFY THE TYPE OF INCOME</p> <p><input type="checkbox"/> SOCIAL SECURITY <input type="checkbox"/> INTEREST/DIVIDENDS <input type="checkbox"/> CIVIL SERVICE <input type="checkbox"/> PENSION/RETIREMENT <input type="checkbox"/> OTHER <i>(Specify type of income)</i></p>	<p>9J(3) SPECIFY INCOME PAYER <i>(Name of business, financial institution, etc.)</i></p> <p>_____</p> <p>9J(4) CURRENT GROSS MONTHLY INCOME</p> <p>\$ □□□□, □□□□. □□□□</p>
<p>9K(1) WHO IS THE INCOME RECIPIENT? <i>(Select one)</i></p> <p><input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> CHILD <i>(Specify)</i></p> <p>_____</p>	<p>9K(2) SPECIFY THE TYPE OF INCOME</p> <p><input type="checkbox"/> SOCIAL SECURITY <input type="checkbox"/> INTEREST/DIVIDENDS <input type="checkbox"/> CIVIL SERVICE <input type="checkbox"/> PENSION/RETIREMENT <input type="checkbox"/> OTHER <i>(Specify type of income)</i></p>	<p>9K(3) SPECIFY INCOME PAYER <i>(Name of business, financial institution, etc.)</i></p> <p>_____</p> <p>9K(4) CURRENT GROSS MONTHLY INCOME</p> <p>\$ □□□□, □□□□. □□□□</p>
<p>9L(1) WHO IS THE INCOME RECIPIENT? <i>(Select one)</i></p> <p><input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> CHILD <i>(Specify)</i></p> <p>_____</p>	<p>9L(2) SPECIFY THE TYPE OF INCOME</p> <p><input type="checkbox"/> SOCIAL SECURITY <input type="checkbox"/> INTEREST/DIVIDENDS <input type="checkbox"/> CIVIL SERVICE <input type="checkbox"/> PENSION/RETIREMENT <input type="checkbox"/> OTHER <i>(Specify type of income)</i></p>	<p>9L(3) SPECIFY INCOME PAYER <i>(Name of business, financial institution, etc.)</i></p> <p>_____</p> <p>9L(4) CURRENT GROSS MONTHLY INCOME</p> <p>\$ □□□□, □□□□. □□□□</p>

SECTION X: INFORMATION ABOUT YOUR MEDICAL OR OTHER EXPENSES

Family medical expenses and certain other expenses you actually paid may be deductible from your income. Show the amount of unreimbursed medical expenses, including the Medicare deduction, you paid over the last year (or expect to pay and continue indefinitely) for yourself or relatives who are members of your household. Also, show unreimbursed last illness and burial expenses and educational or vocational rehabilitation expenses you paid.

Last illness and burial expenses are unreimbursed amounts you paid for the last illness and burial of a spouse or child, educational or vocational rehabilitation expenses are amounts you paid for courses of education including tuition, fees, and materials. Do not include any expenses for which you were/will be reimbursed. Please make sure to complete all criteria below (if applicable). If you need more space, complete and attach a separate VA Form 21P-8416, *Medical Expense Report*.

IMPORTANT: Out of pocket expenses paid by you or a VA-approved dependent may be claimed. Do **NOT** include expenses paid by other family members, insurance, etc.

10A. ARE YOU OR YOUR DEPENDENTS CLAIMING UNREIMBURSED MEDICAL EXPENSES OR OTHER EXPENSES?

YES NO *(If "NO," skip to Section XI)*

IN-HOME CARE OR CARE FACILITY

IMPORTANT: If you are claiming expenses for in-home care or assisted living, adult day care, or similar facility, you must complete the applicable worksheet(s) on pages 19 and 20 for each provider.

<p>10B(1). WHOSE EXPENSES WERE PAID? <i>(Select one)</i></p> <p><input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> OTHER <i>(Specify below)</i></p>	<p>10B(2). NAME OF PROVIDER AND TYPE OF CARE</p> <p>_____</p> <p>CHECK ONE: <input type="checkbox"/> CARE FACILITY <input type="checkbox"/> IN-HOME CARE ATTENDANT</p>	<p>10B(3). IF THIS IS AN IN-HOME CARE PROVIDER WHAT IS THE:</p> <p>Payment Rate (Per Hour) \$ □□□□.00</p> <p>Hours Worked (Per Week) □□□□</p>
<p>10B(4). PROVIDER START AND END DATE <i>(MM/DD/YYYY)</i></p> <p>START: □□/□□/□□□□</p> <p>END: □□/□□/□□□□ <input type="checkbox"/> NO END DATE</p>	<p>10B(5). PAYMENT FREQUENCY</p> <p><input type="checkbox"/> MONTHLY <input type="checkbox"/> ANNUALLY</p>	<p>10B(6). AMOUNT YOU PAY <i>(Based on frequency selected in Item 10B(5))</i></p> <p>\$ □□□□, □□□□. □□□□</p>

VETERAN'S SOCIAL SECURITY NUMBER - -

IN-HOME CARE OR CARE FACILITY <i>(Continued)</i>		
10C(1). WHOSE EXPENSES WERE PAID? <i>(Select one)</i> <input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> OTHER <i>(Specify below)</i>	10C(2). NAME OF PROVIDER AND TYPE OF CARE CHECK ONE: <input type="checkbox"/> CARE FACILITY <input type="checkbox"/> IN-HOME CARE ATTENDANT	10C(3). IF THIS IS AN IN-HOME CARE PROVIDER WHAT IS THE: Payment Rate (Per Hour) \$ <input type="text"/> <input type="text"/> <input type="text"/> .00 Hours Worked (Per Week) <input type="text"/> <input type="text"/> <input type="text"/>
10C(4). PROVIDER START AND END DATE <i>(MM/DD/YYYY)</i> START: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> END: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="checkbox"/> NO END DATE	10C(5). PAYMENT FREQUENCY <input type="checkbox"/> MONTHLY <input type="checkbox"/> ANNUALLY	10C(6). AMOUNT YOU PAY <i>(Based on frequency selected in Item 10C(5))</i> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
10D(1). WHOSE EXPENSES WERE PAID? <i>(Select one)</i> <input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> OTHER <i>(Specify below)</i>	10D(2). NAME OF PROVIDER AND TYPE OF CARE CHECK ONE: <input type="checkbox"/> CARE FACILITY <input type="checkbox"/> IN-HOME CARE ATTENDANT	10D(3). IF THIS IS AN IN-HOME CARE PROVIDER WHAT IS THE: Payment Rate (Per Hour) \$ <input type="text"/> <input type="text"/> <input type="text"/> .00 Hours Worked (Per Week) <input type="text"/> <input type="text"/> <input type="text"/>
10D(4). PROVIDER START AND END DATE <i>(MM/DD/YYYY)</i> START: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> END: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="checkbox"/> NO END DATE	10D(5). PAYMENT FREQUENCY <input type="checkbox"/> MONTHLY <input type="checkbox"/> ANNUALLY	10D(6). AMOUNT YOU PAY <i>(Based on frequency selected in Item 10D(5))</i> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
OTHER MEDICAL, LAST, AND/OR BURIAL EXPENSES		
10E(1). WHOSE EXPENSES WERE PAID? <i>(Select one)</i> <input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> VETERAN <i>(Last expense/burial)</i> <input type="checkbox"/> CHILD <i>(Specify below)</i>	10E(2). PAID TO <i>(Name of Provider, Insurance company, etc.)</i> AND PURPOSE <i>(Insurance premium, medical supplies, etc.)</i> Provider: Purpose:	
10E(3). DATE COSTS PAID <i>(MM/DD/YYYY)</i> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	10E(4). PAYMENT FREQUENCY <input type="checkbox"/> MONTHLY <input type="checkbox"/> ANNUALLY <input type="checkbox"/> ONE-TIME	10E(5). AMOUNT YOU PAY <i>(Based on frequency selected in Item 10E(4))</i> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
10F(1). WHOSE EXPENSES WERE PAID? <i>(Select one)</i> <input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> VETERAN <i>(Last expense/burial)</i> <input type="checkbox"/> CHILD <i>(Specify below)</i>	10F(2). PAID TO <i>(Name of Provider, Insurance company, etc.)</i> AND PURPOSE <i>(Insurance premium, medical supplies, etc.)</i> Provider: Purpose:	
10F(3). DATE COSTS PAID <i>(MM/DD/YYYY)</i> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	10F(4). PAYMENT FREQUENCY <input type="checkbox"/> MONTHLY <input type="checkbox"/> ANNUALLY <input type="checkbox"/> ONE-TIME	10F(5). AMOUNT YOU PAY <i>(Based on frequency selected in Item 10F(4))</i> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
10G(1). WHOSE EXPENSES WERE PAID? <i>(Select one)</i> <input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> VETERAN <i>(Last expense/burial)</i> <input type="checkbox"/> CHILD <i>(Specify below)</i>	10G(2). PAID TO <i>(Name of Provider, Insurance company, etc.)</i> AND PURPOSE <i>(Insurance premium, medical supplies, etc.)</i> Provider: Purpose:	
10G(3). DATE COSTS PAID <i>(MM/DD/YYYY)</i> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	10G(4). PAYMENT FREQUENCY <input type="checkbox"/> MONTHLY <input type="checkbox"/> ANNUALLY <input type="checkbox"/> ONE-TIME	10G(5). AMOUNT YOU PAY <i>(Based on frequency selected in Item 10G(4))</i> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

OTHER MEDICAL, LAST AN/OR BURIAL EXPENSES (Continued)

10H(1). WHOSE EXPENSES WERE PAID? <i>(Select one)</i> <input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> VETERAN <i>(Last expense/burial)</i> <input type="checkbox"/> CHILD <i>(Specify below)</i>	10H(2). PAID TO <i>(Name of Provider, Insurance company, etc.)</i> AND PURPOSE <i>(Insurance premium, medical supplies, etc.)</i> Provider: Purpose:	
10H(3). DATE COSTS PAID <i>(MM/DD/YYYY)</i> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	10H(4). PAYMENT FREQUENCY <input type="checkbox"/> MONTHLY <input type="checkbox"/> ANNUALLY <input type="checkbox"/> ONE-TIME	10H(5). AMOUNT YOU PAY <i>(Based on frequency selected in Item 10H(4))</i> \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

10I(1). WHOSE EXPENSES WERE PAID? <i>(Select one)</i> <input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> VETERAN <i>(Last expense/burial)</i> <input type="checkbox"/> CHILD <i>(Specify below)</i>	10I(2). PAID TO <i>(Name of Provider, Insurance company, etc.)</i> AND PURPOSE <i>(Insurance premium, medical supplies, etc.)</i> Provider: Purpose:	
10I(3). DATE COSTS PAID <i>(MM/DD/YYYY)</i> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	10I(4). PAYMENT FREQUENCY <input type="checkbox"/> MONTHLY <input type="checkbox"/> ANNUALLY <input type="checkbox"/> ONE-TIME	10I(5). AMOUNT YOU PAY <i>(Based on frequency selected in Item 10I(4))</i> \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

10J(1). WHOSE EXPENSES WERE PAID? <i>(Select one)</i> <input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> VETERAN <i>(Last expense/burial)</i> <input type="checkbox"/> CHILD <i>(Specify below)</i>	10J(2). PAID TO <i>(Name of Provider, Insurance company, etc.)</i> AND PURPOSE <i>(Insurance premium, medical supplies, etc.)</i> Provider: Purpose:	
10J(3). DATE COSTS PAID <i>(MM/DD/YYYY)</i> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	10J(4). PAYMENT FREQUENCY <input type="checkbox"/> MONTHLY <input type="checkbox"/> ANNUALLY <input type="checkbox"/> ONE-TIME	10J(5). AMOUNT YOU PAY <i>(Based on frequency selected in Item 10J(4))</i> \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

SECTION XI: DIRECT DEPOSIT INFORMATION (MUST COMPLETE)

The Department of the Treasury requires all Federal benefit payments be made by electronic funds transfer (EFT), also called direct deposit. To enroll in direct deposit, provide the information requested below. If you **do not** have a bank account, please visit <https://www.benefits.va.gov/benefits/banking.asp>. This website provides information about the Veterans Benefits Banking Program (VBBP) and a link to banks and credit unions that may fit your needs. You may also call 1-800-827-1000. If you elect not to enroll, you must contact representatives handling waiver requests for the Department of the Treasury at 1-888-224-2950. They will encourage your participation in EFT and address questions or concerns you may have.

11A. NAME OF FINANCIAL INSTITUTION <i>(Please provide the name of the bank where you want your direct deposit)</i> <input type="text"/> <input type="text"/>	11B. ROUTING OR TRANSIT NUMBER <i>(The first nine numbers located at the bottom left of your check)</i> <input type="text"/> <input type="text"/>
--	---

11C. ACCOUNT NUMBER *(Check the appropriate box and provide the account number, or simply write "Established," if you have a direct deposit with VA.)*
 CHECKING SAVINGS I CERTIFY THAT I DO NOT HAVE AN ACCOUNT WITH A FINANCIAL INSTITUTION OR CERTIFIED PAYMENT AGENT
 Account No.:

SECTION XII: CLAIM CERTIFICATION AND SIGNATURE (MUST COMPLETE)

I certify and authorize the release of information. I certify that the statements in this document are true and complete to the best of my knowledge. I authorize any person or entity, including but not limited to any organization, service provider, employer, or government agency, to give the Department of Veterans Affairs any information about me except protected health information, and I waive any privilege which makes the information confidential.

I certify I have received the notice attached to this application titled **Notice to Survivor of Evidence Necessary to Substantiate a Claim for Dependency Indemnity Compensation, Death Pension, and/or Accrued Benefits**.

I certify I have enclosed all the information or evidence that will support my claim, to include an identification of relevant records available at a Federal facility, such as a VA medical center; **OR**, I have no information or evidence to give VA to support my claim; **OR**, I have checked the box in Item 12A, indicating that I **DO NOT** want my claim considered for rapid processing in the Fully Developed Claim (FDC) Program because I plan to submit further evidence in support of my claim.

12A. The FDC Program is designed to rapidly process compensation or pension claims received with the evidence necessary to decide the claim. VA will automatically consider a claim submitted on this form for rapid processing under the FDC program. Check the below box **ONLY if you DO NOT want your claim considered for rapid processing** under the FDC Program because you plan to submit further evidence in support of your claim.

I DO NOT want my claim considered for paid processing under the FDC Program because I plan to submit further evidence in support of my claim.

WORKSHEET FOR A RESIDENTIAL CARE, ADULT DAYCARE, OR A SIMILAR FACILITY

NOTE: This worksheet is to be completed by an administrator or licensed medical professional from a residential care, adult daycare, or similar facility. To count this medical provider as an expense, they must be claimed on your application for benefits or VA Form 21P-8416, *Medical Expense Report*. In addition, VA Form 21-2680, *Examination for Housebound Status or Permanent Need for Regular Aid and Attendance* may be needed to count these expenses.

1. WHO ARE YOU COMPLETING THIS WORKSHEET FOR? (Name of Care Recipient, either the Claimant or Dependent) (First, Last)

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2. WHO IS COMPLETING THIS WORKSHEET? (Name of Provider, either an Administrator or Licensed Medical Professional) (First, Last)

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3. WHAT ROLE OR POSITION DO YOU PERFORM AT THE FACILITY?

--

4. WHAT IS THE NAME OF THE FACILITY? (As shown on facility license or official website)

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5. WHAT IS THE FACILITY TELEPHONE NUMBER? International Phone Number (If applicable)

	-		-		
--	---	--	---	--	--

6. WHAT IS THE MAILING ADDRESS OF THE FACILITY'S ADMINISTRATIVE OFFICE?

No. & Street

--

Apt./Unit Number

--

 City

--

State/Province

--

 Country

--

 ZIP Code

--	--

 -

--	--

7. WHAT IS THE FACILITY'S WEBSITE ADDRESS?

--

8. PLEASE SELECT EACH ACTIVITY OF DAILY LIVING (ADL) THAT THE FACILITY IS PROVIDING TO THE CARE RECIPIENT.

A. EATING B. BATHING/SHOWERING C. TRANSFERRING IN OR OUT OF BED OR CHAIR

D. DRESSING E. USING THE TOILET F. AMBULATING WITHIN HOME OR LIVING AREA

9. FOR EACH STATEMENT BELOW PLEASE CHECK THE BOX IF THIS STATEMENT IS TRUE FOR THE FACILITY:

THE STATE OR COUNTRY **REQUIRES** THIS FACILITY TO BE LICENSED

THE FACILITY IS LICENSED

THE FACILITY IS RESIDENTIAL

THE FACILITY IS STAFFED 24 HOURS

10. DOES THE FACILITY'S STAFF PROVIDE THE CARE RECIPIENT WITH HEALTH CARE OR CUSTODIAL CARE OR BOTH.
(Custodial Care is regular assistance with two or more ADLs (Question 8), or supervision because an individual with a physical, mental, developmental, or cognitive disorder requires care or assistance on a regular basis to protect the individual from hazards or dangers incident to their daily environment.)

YES NO, Care is being provided by a third-party provider. NO, Care is not being provided to this claimant.

If care is provided by a third-party provider, please ensure the claimant has each In-Home provider complete an In-Home Attendant Worksheet.

11. PLEASE PROVIDE THE DATE OF ADMISSION FOR THE CARE RECIPIENT STAYING AT THE FACILITY. (MM/DD/YYYY)

	/		/		
--	---	--	---	--	--

12. ON WHAT DATE DO YOU EXPECT THIS CARE TO END? (MM/DD/YYYY)
(Select "Indefinite" if the care you provide is not temporary.)

	/		/			<input type="checkbox"/> INDEFINITE
--	---	--	---	--	--	-------------------------------------

13. PLEASE PROVIDE THE MONTHLY CHARGES THE CARE RECIPIENT STAYING AT THE FACILITY IS RESPONSIBLE FOR PAYING.

\$

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 PER MONTH

FACILITY CERTIFICATION

I CERTIFY that the information stated within this WORKSHEET FOR AN ASSISTED LIVING, ADULT DAYCARE, OR SIMILAR FACILITY is accurate and reflects the current environment of the Care Recipient and the facility.

14. SIGNATURE OF PROVIDER (From question 2)

--

15. DATE SIGNED (MM/DD/YYYY)

	/		/		
--	---	--	---	--	--

BURDEN ESTIMATE STATEMENT

The estimated average burden associated with this collection of information is 10 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Financial Management Services, Facilities Management Division, Property & Supply Section, Room B-101, 3700 East-West highway, Hyattsville, MD 20782 or the Office of Management and Budget, Paperwork Reduction Project (1510-0007), Washington, D.C. 20503

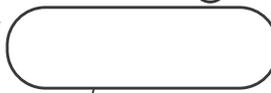
PLEASE READ THIS CAREFULLY

All information on this form, including the individual claim number, is required under 31 USC 3322, 31 CFR 209 and/or 210. The information is confidential and is needed to prove entitlement to payments. The information will be used to process payment data from the Federal agency to the financial institution and/ or its agent. Failure to provide the requested information may affect the processing of this form and may delay or prevent the receipt of payments through the Direct Deposit/Electronic Funds Transfer Program.

INFORMATION FOUND ON CHECKS

Most of the information needed to complete boxes A, C, and F in Section 1 is printed on your government check:

- (A) Be sure that payee's name is written exactly as it appears on the check. Be sure current address is shown.
- (C) claim numbers and suffixes are printed here on checks beneath the date for the type of payment shown here. Check the Green Book for the location of prefixes and suffixes for other types of payments.
- (F) Type of payment is printed to the left of the amount.

United States Treasury		15-51 000
	Month Day Year 08 31 84	AUSTIN, TEXAS
29-693-775	00	Check No. 0000 415785
Pay to the order of	28 28	DOLLARS CTS
	VA COMP	\$****100 00
(A)	(F)	
NOT NEGOTIABLE		
:00000518: 041571926"		

SPECIAL NOTICE TO JOINT ACCOUNT HOLDERS

Joint account holders should immediately advise both the Government agency and the financial institution of the death of a beneficiary. funds deposited after the date of death or in eligibility, except for salary payments, are to be returned to the Government agency. The Government agency will then make a determination regarding survivor rights, calculate survivor benefits payments, if any, and begin payments.

CANCELLATION

The agreement represented by this authorization remains in effect until cancelled by the recipient by notice to the Federal agency or by the death or legal incapacity of the recipient. Upon cancellation by the recipient, the recipient should notify the receiving financial institution that he/she is doing so.

The agreement represented by this authorization may be cancelled by the financial institution by providing the recipient a written notice 30 days in advance of the cancellation date. The recipient must immediately advise the Federal agency if the authorization is cancelled by the financial institution. The financial institution cannot cancel the authorization by advice to the Government agency.

CHANGING RECEIVING FINANCIAL INSTITUTIONS

The payee's Direct Deposit will continue to be received by selected financial institution until the Government agency is notified by the payee that the payee wishes to change the financial institution receiving the Direct Deposit. To effect this change, the payee will complete a new SF 1199A at the newly selected financial institution. It is recommended that the payee maintain accounts at both financial institutions until the transition is complete, i.e. after the new financial institution receives the payee's direct Deposit payment.

FALSE STATEMENTS OR FRAUDULENT CLAIMS

Federal law provides a fine of not more than \$10,000 or imprisonment for not more than five (5) years or both for presenting a false statement or making a fraudulent claim.

Appendix E - Form W4-P, Withholding Certificate for Periodic Pension or
Annuity Payments

Withholding Certificate for Periodic Pension or Annuity Payments

Department of the Treasury
Internal Revenue Service

Give Form W-4P to the payer of your pension or annuity payments.

2025

Step 1: Enter Personal Information

(a) First name and middle initial	Last name	(b) Social security number
Address		
City or town, state, and ZIP code		
(c) <input type="checkbox"/> Single or Married filing separately		
<input type="checkbox"/> Married filing jointly or Qualifying surviving spouse		
<input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to receive your payments only part of the year; or have changes during the year in your marital status, number of pensions/jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs or pension/annuity payments), deductions, or credits. Have your most recent payment statements/pay stubs from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See pages 2 and 3 for more information on each step, when to use the estimator at www.irs.gov/W4App, and how to elect to have no federal income tax withheld (if permitted).

Step 2: Income From a Job and/or Multiple Pensions/ Annuities (Including a Spouse's Job/ Pension/ Annuity)

Complete this step if you (1) have income from a job or more than one pension/annuity, or (2) are married filing jointly and your spouse receives income from a job or a pension/annuity. **See page 2 for examples on how to complete Step 2.**
Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(b) Complete the items below.

(i) If you (and/or your spouse) have one or more jobs, then enter the total taxable annual pay from all jobs, plus any income entered on Form W-4, Step 4(a), for the jobs less the deductions entered on Form W-4, Step 4(b), for the jobs. Otherwise, enter “-0-” . . . \$ _____

(ii) If you (and/or your spouse) have any other pensions/annuities that pay less annually than this pension/annuity, then enter the total annual taxable payments from all lower-paying pensions/annuities. Otherwise, enter “-0-” . . . \$ _____

(iii) Add the amounts from items (i) and (ii) and enter the **total** here . . . \$ _____

TIP: To be accurate, submit a new Form W-4P for all other pensions/annuities if you haven't updated your withholding since 2021 or this is a new pension/annuity that pays less than the other(s). Submit a new Form W-4 for your job(s) if you have not updated your withholding since 2019.

Complete Steps 3–4(b) on this form only if (b)(i) is blank **and** this pension/annuity pays the most annually. Otherwise, do not complete Steps 3–4(b) on this form.

Step 3:	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
Claim Dependent and Other Credits	Multiply the number of qualifying children under age 17 by \$2,000	\$ _____	
	Multiply the number of other dependents by \$500	\$ _____	
	Add other credits, such as foreign tax credit and education tax credits	\$ _____	
	Add the amounts for qualifying children, other dependents, and other credits and enter the total here		3 \$ _____

Step 4 (optional): Other Adjustments	(a) Other income (not from jobs or pension/annuity payments). If you want tax withheld on other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, taxable social security, and dividends . . .	4(a) \$ _____
	(b) Deductions. If you expect to claim deductions other than the basic standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b) \$ _____
	(c) Extra withholding. Enter any additional tax you want withheld from each payment . . .	4(c) \$ _____

Step 5:
Sign Here _____ **Date** _____
Your signature (This form is not valid unless you sign it.)

General Instructions

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

Future developments. For the latest information about any future developments related to Form W-4P, such as legislation enacted after it was published, go to www.irs.gov/FormW4P.

Purpose of form. Complete Form W-4P to have payers withhold the correct amount of federal income tax from your periodic pension, annuity (including commercial annuities), profit-sharing and stock bonus plan, or IRA payments. Federal income tax withholding applies to the taxable part of these payments. Periodic payments are made in installments at regular intervals (for example, annually, quarterly, or monthly) over a period of more than 1 year. Don't use Form W-4P for a nonperiodic payment (note that distributions from an IRA that are payable on demand are treated as nonperiodic payments) or an eligible rollover distribution (including a lump-sum pension payment). Instead, use Form W-4R, Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions, for these payments/distributions. For more information on withholding, see Pub. 505, Tax Withholding and Estimated Tax.

Choosing not to have income tax withheld. You can choose not to have federal income tax withheld from your payments by writing "No Withholding" on Form W-4P in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Generally, if you are a U.S. citizen or a resident alien, you are not permitted to elect not to have federal income tax withheld on payments to be delivered outside the United States and its territories.

Caution: If you have too little tax withheld, you will generally owe tax when you file your tax return and may owe a penalty unless you make timely payments of estimated tax. If too much tax is withheld, you will generally be due a refund when you file your tax return. If your tax situation changes, or you choose not to have federal income tax withheld and you now want withholding, you should submit a new Form W-4P.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Are submitting this form after the beginning of the year;
2. Have social security, dividend, capital gain, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax;
3. Receive these payments or pension and annuity payments for only part of the year; or
4. Have changes during the year in your marital status, number of pensions/jobs for you (and/or your spouse if married filing jointly), number of dependents, or changes in your deductions or credits.

TIP: Have your most recent payment statements/pay stubs from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you (or you and your spouse) receive. If you do not have a job and want to pay these taxes through withholding from your payments, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Payments to nonresident aliens and foreign estates. Do not use Form W-4P. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, and Pub. 519, U.S. Tax Guide for Aliens, for more information.

Tax relief for victims of terrorist attacks. If your disability payments for injuries incurred as a direct result of a terrorist attack are not taxable, write "No Withholding" in the space below Step 4(c). See Pub. 3920, Tax Relief for Victims of Terrorist Attacks, for more details.

Specific Instructions

Submit a **separate Form W-4P** for each pension, annuity, or other periodic payments you receive.

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you have at least one of the following: income from a job, income from more than one pension/annuity, and/or a spouse (if married filing jointly) that receives income from a job/pension/annuity. The following examples will assist you in completing Step 2(b).

Example 1. Taylor, a single filer, is completing Form W-4P for a pension that pays \$50,000 a year. Taylor also has a job that pays \$25,000 a year. Taylor has no other pensions or annuities. Taylor will enter \$25,000 in Step 2(b)(i) and in Step 2(b)(iii).

If Taylor also has \$1,000 of interest income, which they entered on Form W-4, Step 4(a), then they will instead enter \$26,000 in Step 2(b)(i) and in Step 2(b)(iii). They will make no entries in Step 4(a) on this Form W-4P.

Example 2. Casey, a single filer, is completing Form W-4P for a pension that pays \$50,000 a year. Casey does not have a job, but receives another pension for \$25,000 a year (which pays less annually than the \$50,000 pension). Casey will enter \$25,000 in Step 2(b)(ii) and in Step 2(b)(iii).

If Casey also has \$1,000 of interest income, then they will enter \$1,000 in Step 4(a) of this Form W-4P.

Example 3. Sam, a single filer, is completing Form W-4P for a pension that pays \$50,000 a year. Sam does not have a job, but receives another pension for \$75,000 a year (which pays more annually than the \$50,000 pension). Sam will not enter any amounts in Step 2.

If Sam also has \$1,000 of interest income, they won't enter that amount on this Form W-4P because they entered the \$1,000 on the Form W-4P for the higher paying \$75,000 pension.

Example 4. Alex, a single filer, is completing Form W-4P for a pension that pays \$50,000 a year. Alex also has a job that pays \$25,000 a year and another pension that pays \$20,000 a year. Alex will enter \$25,000 in Step 2(b)(i), \$20,000 in Step 2(b)(ii), and \$45,000 in Step 2(b)(iii).

If Alex also has \$1,000 of interest income, which they entered on Form W-4, Step 4(a), they will instead enter \$26,000 in Step 2(b)(i), leave Step 2(b)(ii) unchanged, and enter \$46,000 in Step 2(b)(iii). They will make no entries in Step 4(a) of this Form W-4P.

If you are married filing jointly, the entries described above do not change if your spouse is the one who has the job or the other pension/annuity instead of you.



Multiple sources of pensions/annuities or jobs. If you (or if married filing jointly, you and/or your spouse) have a job(s), do NOT complete Steps 3 through 4(b) on Form W-4P. Instead, complete Steps 3 through 4(b) on the Form W-4 for the job. If you (or if married filing jointly, you and your spouse) do not have a job, complete Steps 3 through 4(b) on Form W-4P for **only** the pension/annuity that pays the most annually. Leave those steps blank for the other pensions/annuities.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible

Specific Instructions *(continued)*

in this step, such as the foreign tax credit and the education tax credits. Including these credits will increase your payments and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include amounts from any job(s) or pension/annuity payments. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your pension, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 6, if you expect to claim deductions other than

the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes itemized deductions, the additional standard deduction for those 65 and over, and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from **each payment**. Entering an amount here will reduce your payments and will either increase your refund or reduce any amount of tax that you owe.

Note: If you don't give Form W-4P to your payer, you don't provide an SSN, or the IRS notifies the payer that you gave an incorrect SSN, then the payer will withhold tax from your payments as if your filing status is single with no adjustments in Steps 2 through 4. For payments that began before 2025, your current withholding election (or your default rate) remains in effect unless you submit a new Form W-4P.

Step 4(b)—Deductions Worksheet *(Keep for your records.)*



1	Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income	1	\$ _____			
2	Enter: <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> • \$30,000 if you're married filing jointly or a qualifying surviving spouse • \$22,500 if you're head of household • \$15,000 if you're single or married filing separately </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table>	{	<ul style="list-style-type: none"> • \$30,000 if you're married filing jointly or a qualifying surviving spouse • \$22,500 if you're head of household • \$15,000 if you're single or married filing separately 	}	2	\$ _____
{	<ul style="list-style-type: none"> • \$30,000 if you're married filing jointly or a qualifying surviving spouse • \$22,500 if you're head of household • \$15,000 if you're single or married filing separately 	}				
3	If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"	3	\$ _____			
4	If line 3 equals zero, and you (or your spouse) are 65 or older, enter: <ul style="list-style-type: none"> • \$2,000 if you're single or head of household. • \$1,600 if you're married filing separately. • \$1,600 if you're a qualifying surviving spouse or you're married filing jointly and one of you is under age 65. • \$3,200 if you're married filing jointly and both of you are age 65 or older. Otherwise, enter "-0-". See Pub. 505 for more information	4	\$ _____			
5	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information	5	\$ _____			
6	Add lines 3 through 5. Enter the result here and in Step 4(b) on Form W-4P	6	\$ _____			

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide this information only if you want to (a) request federal income tax withholding from pension or annuity payments based on your filing status and adjustments; (b) request additional federal income tax withholding from your pension or annuity payments; (c) choose not to have federal income tax withheld, when permitted; or (d) change a previous Form W-4P. To do any of the aforementioned, you are required by sections 3405(e) and 6109 and their regulations to provide the information requested on this form. Failure to provide this information may result in inaccurate withholding on your payment(s). Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing 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 to cities, states, the District of Columbia, and U.S. commonwealths and territories 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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.