

Supporting Statement A

Health Eligibility Center (HEC) Income Verification (IV) Forms

VA Form 10-301 – IRS-SSA Veteran Reported Income

VA Form 10-302 – IRS-SSA Spouse Reported Income

VA Form 10-303 – Declaration of Representative

VA Form 10-304 – Waiver Statement

OMB Control Number 2900-0867

Summary:

- VA Form 10-302A has been removed from the collection.
- The number of responses and burden hours have decreased due to the removal of 10-302A.
- VA received one comment on the 60-day FRN.

A. JUSTIFICATION

- 1. Explain the circumstances that make the collection of information necessary. Identify legal or administrative requirements that necessitate the collection of information.**

VHA Directive 1909 provides policy for the Department of Veterans Affairs (VA) Health Eligibility Center (HEC) Income Verification (IV) Program under authority of 38 United States Code (U.S.C.) 1722; 38 U.S.C. 5317.

Title 38 U.S.C. 1722 established eligibility assessment procedures, based on income levels, for determining whether nonservice-connected (NSC) Veterans and non-compensable zero percent service-connected (SC) Veterans, who have no other special eligibility are eligible to receive VA health care at no cost. Title 26 U.S.C. 6103 (l)(7) of the Internal Revenue Code and 38 U.S.C. 5317 establish authority for VA to verify Veterans' gross household income information against records maintained by the Internal Revenue Service (IRS) and Social Security Administration (SSA) when that information indicates the Veteran is eligible for cost-free VA health care.

The IV Program must adhere to stringent confidentiality guidelines set forth by IRS and SSA to ensure appropriate security and safeguarding of FTI. Information received from the income match activity cannot be shared with VA medical facilities. Any breach of security requirements may result in loss of VHA's matching agreements with IRS and SSA. Veteran requests for release of IV financial assessments and related information must be forwarded to HEC for processing.

In accordance with VHA Directive 1909, it is VA policy that the Health Eligibility Center (HEC) is responsible for the Income Verification Program, i.e., verifying NSC and non-compensable

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zero percent SC Veterans' gross household income through computer matching activity with IRS and SSA. The social security numbers (SSNs) of all Veterans and their spouses identified in the financial assessment will be verified under the Social Security Number Verification Information Exchange Agreement (IEA), between the SSA and VHA HEC, prior to income matching activity with IRS. If IRS and SSA income matching identifies discrepancies in the Veteran's self-reported gross household income information that potentially impacts eligibility for VA health care benefits, HEC must independently verify the IRS and SSA income data. If the Veteran's eligibility for VA health care benefits is changed as a result of the income verification process, HEC will transmit the updated eligibility information to those facilities that provided health services to the Veteran during the applicable income-reporting period.

HEC's Income Verification Division (IVD) sends Veterans and spouses, individual letters to confirm income information reported by IRS and SSA. HEC does not change the Veteran's copay status until information supplied by IRS and SSA has been independently verified, either by the Veteran or through appropriate due process procedures.

2. Indicate how, by whom, and for what purposes the information is to be used; indicate actual use the agency has made of the information received from current collection.

The HEC, IVD uses VA Form 10-301 (IRS/SSA Veteran Reported Income) to collect income verification information, *as applicable*, from the Veteran by requesting the Veteran to verify the listed income on the form, as reported to IVD by IRS/SSA, to select the appropriate option on the form relating to the household income, attest to out of pocket medical expenses, attest to sale of primary home real estate and attest to separation from spouse for the income year under the Income Verification Division's review. The Veteran's signature is required on page 2 of VA Form 10-301. If the Veteran has medical/health limitations that does not enable the Veteran to physically sign the form with a wet signature, the Veteran must mark an "X" to designate a signature; two witnesses must verify the "X" as the Veteran's signature. HEC, IVD will use the completed VA Form 10-301 to assist in verifying the Veteran's correct gross household income to ensure the Veteran is placed in the correct priority group for health care.

The HEC, IVD uses VA Form 10-302 (IRS/SSA Spouse Reported Income) to collect income verification information, *as applicable*, from the Veteran's spouse by requesting the spouse to verify the listed income on the form as reported to IVD by IRS/SSA, report any additional income not reported by IRS/SSA and sign and date the form. If the spouse has medical/health limitations that does not enable the spouse to physically sign the form with a wet signature, the spouse must mark an "X" to designate a signature; two witnesses must verify the "X" as the Veteran's signature. HEC, IVD will use the completed VA Form 10-302 to assist in verifying the Veteran's correct gross household income to ensure the Veteran is placed in the correct priority group for health care.

The VA Form 10-302A, known as the Spouse Additional Income form, was used to collect information about any additional income the spouse had that was not reported to the IRS or SSA.

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However, this form is no longer being used, and all relevant information can now be reported on the VA Form 10-302.

The HEC, IVD uses the VA Form 10-303 (Declaration of Representative) for the Veteran and the spouse (if applicable) to appoint a representative, authorizing HEC, IVD to release information to a designated appointee for a specific income year. Such information includes confidential federal tax information, other income, and medical benefits eligibility related information. The Veteran and spouse (if applicable) must sign and date the form.

The Health Resource Center (HRC), First Party uses the VA Form 10-304 (Waiver Statement) to send to Veterans when Veterans request an exemption for medical copayments. The Veteran statement for request of exemption and signature is collected on the form.

3. **Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g. permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration of using information technology to reduce burden.**

Presently, data collection for VA Form 10-301, VA Form 10-302, and VA Form 10-303 cannot be accomplished via the web due to Federal Tax Information restrictions. Currently, there is no automated or electronic collection of this information.

VA Form 10-304, Waiver Statement, is only sent to Veterans via postal mail. There is no electronic version of the form. Due to the decentralization of the VAMCs/CPAC locations, it is not feasible currently to have electronic submission. When HRC FP sends out the VA Form 10-304, Waiver Statement, a letter is also sent, which includes the location and address to send back in the form. Until a system is built to funnel waiver statements to the appropriate VAMC/CPAC, the HRC FP must continue to send paper versions to the Veteran to complete and mail back into their VAMC/CPAC.

4. **Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.**

The income information listed on VA Form 10-301 and VA Form 10-302 is received by HEC, IVD from the IRS/SSA through a computer matching agreement. The income figures for the Veteran and spouse are mailed to each of them separately for verification. These figures are duplicated in the Income Verification Matching (IVM) data base. If HEC IVD does not receive a response from the Veteran or spouse, the income information in the data base is considered correct and is used to adjudicate the IV case.

VA Form 10-301 and VA Form 10-302 are mailed to the Veteran and spouse respectively in separate envelopes as a way to for independently verify the income information received from IRS/SSA.

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If the Veteran does not respond to the VA Form 10-301, included in the initial letter within 30 days, the form is also included in the Non-Response Letter mailed to the Veteran. The information on the form is used to adjudicate the Veteran's Income Verification case. The due process period for case adjudication is 75 days.

If the spouse does not respond to the initial VA Form 10-302 there are no additional letters mailed.

The VA Form 10-303 is mailed to the Veteran, upon request, to complete and return to HEC, IVD. It may also be mailed to the Veteran with a Response Confirmation Letter with Checklist. The checklist explains to the Veteran what is still needed to close their income verification case.

5. If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.

These forms are used to assist in verification of an individual's gross household income; no small businesses or other small entities are impacted by the information collection.

6. Describe the consequences to Federal program or policy activities if the collection is not conducted or is conducted less frequently as well as any technical or legal obstacles to reducing burden.

If this information is not collected as needed annually from designated Veterans, it could result in the inability to place Veterans in the correct priority group for proper medical care and treatment. Additionally, VA may not be responsive to the needs of Veterans if this information is not collected or is collected less frequently.

7. Explain any special circumstances that would cause an information collection to be conducted more often than quarterly or require respondents to prepare written responses to a collection of information in fewer than 30 days after receipt of it; submit more than an original and two copies of any document; retain records, other than health, medical, government contract, grant-in-aid, or tax records for more than three years; in connection with a statistical survey that is not designed to produce valid and reliable results that can be generalized to the universe of study and require the use of a statistical data classification that has not been reviewed and approved by OMB.

There are no such special circumstances.

8. a. If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the sponsor's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the sponsor in responses to these comments. Specifically address comments received on cost and hour burden.

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A 60-Day Federal Register Notice (FRN) for the collection published on Friday, April 18, 2025. The 60-Day FRN citation is 90 FR 16596. VA received one public comment on the 60-day FRN. VA has included a response to this comment in the PRA package, but no changes will be made to the information collection as a result of the comment.

A 30-Day Federal Register Notice for the collection published on Monday, June 23, 2025. The 30-Day FRN citation is 90 FR 26679.

b. Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, clarity of instructions and recordkeeping, disclosure or reporting format, and on the data elements to be recorded, disclosed or reported. Explain any circumstances which preclude consultation every three years with representatives of those from whom information is to be obtained.

Outside consultation is conducted with the public through the 60- and 30-day Federal Register notices.

9. Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.

No payment or gift is provided to respondents.

10. Describe any assurance of privacy, to the extent permitted by law, provided to respondents and the basis for the assurance in statute, regulation, or agency policy.

In accordance with HEC IVD operating procedures, all HEC forms and documents should be sent to the mail processing site in Janesville, WI. These documents are then entered into the Central Mail portal. All incoming mail is received electronically and uploaded to the veteran's record in the Customer Relations Management (CRM) database.

In accordance with VHA Directive 1909, paragraph 4g, Release of Information, VA medical facility staff may respond to general inquiries about the IV process. Requests for information specific to Veterans' income verification activity cannot be discussed or shared; therefore, the Veteran must be referred to HEC's toll-free telephone number, 1-800-929-8387 (VETS) for a response. Inquiries from VA medical facility staff may be referred to HEC IVD staff.

In addition to HEC IVD operating procedures and VHA Directive 1909 release of information procedures, the following statement is printed on all forms:

Privacy Act Information: VA is asking you to provide the information on this form under Title 38, United States Code, sections 1710, 1712, and 1722 in order to determine your Veteran spouse's eligibility for medical benefits. The information you supply may be verified through a computer matching program. VA may disclose the information that you put on the form as permitted by law. VA may make "routine use" disclosure for: civil or criminal law enforcement, congressional communications, epidemiological or research studies, the collection of money owed to the United States, litigation in which the United States is a party or has an interest, the administration of VA programs and delivery of VA benefits, verification of identity and status, and personnel

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administration. You do not have to provide the information to VA, but if you do not, we will be unable to process your Veteran spouse's request and serve their medical needs. Failure to furnish the information will not have any effect on any other benefits to which your Veteran spouse may be entitled. If you give VA your Social Security Number, VA will use it to administer your Veteran spouse's VA benefits, to identify Veterans and persons claiming or receiving VA benefits and their records, and for other purposes authorized or required by law.

In addition to HEC IVD operating procedures and VHA Directive 1909 release of information procedures, the following two statements are printed on VA Form 10-303:

The VA is required to notify you that this information collection is in accordance with the clearance requirements of section 3507 of the Paperwork Reduction Act of 1995.

The execution of the form does not authorize the release of information other than that specifically described below. The information requested on this form is solicited under Title 38 and Title 26 U.S.C. and will authorize release of information you specify. Your disclosure of the information requested on this form is voluntary. However, if the information is not furnished, Department of Veterans Affairs will be unable to comply with the request.

The VA Form 10-304 Waiver Statement includes the following Privacy Statement:

PRIVACY ACT INFORMATION: The information you furnish on this form is almost always used to determine if you are eligible for waiver of a debt, for the acceptance of a compromise offer or for a payment plan. Disclosure is voluntary. However, if the information is not furnished, your eligibility for waiver, compromise or a payment plan may be affected. The responses you submit are confidential and protected from unauthorized disclosure by 38 U.S.C. 5701. The information may be disclosed outside the Department of Veterans Affairs (VA) only when authorized by the Privacy Act of 1974, as amended. The routine uses for which VA may disclose the information can be found in VA systems of records, including 58VA21/22, Compensation, Pension, Education and Rehabilitation Records-VA, and 88VA244, Accounts Receivable Records-VA. VA systems of records and alterations to the systems are published in the Federal Register. Any information provided by you, including your Social Security Number, may be used in computer matching programs conducted in connection with any proceeding for the collection of an amount owed by virtue of your participation in any benefit program administered by VA.

- 11. Provide additional justification for any questions of a sensitive nature (Information that, with a reasonable degree of medical certainty, is likely to have a serious adverse effect on an individual's mental or physical health if revealed to him or her), such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private; include specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.**

The personal information requested on these forms is necessary to better serve the Veteran and for the effective delivery of health care. The form shows federal tax information for the Veteran and Veteran's spouse based on the computer matching agreement with IRS/SSA. The forms serve to validate that the information provided by IRS and SSA is accurate and reflect the gross

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household income for the Veteran and Veteran's spouse. The Veteran is informed of why then information is needed. The Veteran can refuse to respond to the request for information. VA Form 10-301 VA Form 10-302 show financial information relative to a Veteran's gross household income, which may also be considered sensitive. This information is necessary to ensure that the Veteran is placed in the correct priority group for healthcare benefits.

There are no sensitive questions within the VA Form 10-304 Waiver Statement.

12. Estimate of the hour burden of the collection of information:

The total estimated annual number of Respondents is: **117,109**

The total estimated annual burden hours are: **48,338**

a. The number of respondents, frequency of responses, annual hour burden, and explanation for each form is reported as follows:

HEC Form	Title of Form	No. of Respondents	x No. of Responses	x No. of Minutes to Complete Form		Number of Burden Hours
VA Form 10-301	IRS-SSA Veteran Reported Income	55,896	1 = 55,896	30 = 1,676,880	÷ By 60 =	27,948
VA Form 10-302	IRS-SSA Spouse Reported Income	17,038	1 = 17,038	20 = 340,760		5,679
VA Form 10-303	Declaration of Representative	167	1 = 167	15 = 2,505		42
VA Form 10-304	Waiver Statement	44,008	1 = 44,008	20 = 880,160		14,669
TOTALS		117,109				48,338 hours

b. If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens in Item 13.

See tables in subparagraph 12a above.

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c. Provide estimates of annual cost to respondents for the hour burdens for collections of information. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included in Item 14.

VA cannot make assumptions about the population of respondents because of the variability of factors, such as the educational background and wage potential of respondents. Therefore, VHA used general wage data to estimate the respondents' costs associated with completing the information collection.

The Bureau of Labor Statistics (BLS) gathers information on full-time wage and salary workers. According to the latest available BLS data, the mean hourly wage is \$31.48 based on the BLS wage code – “00-0000 All Occupations.” This information was taken from the following website: https://www.bls.gov/oes/current/oes_nat.htm.

Legally, respondents may not pay a person or business for assistance in completing the information collection. Therefore, there are no expected overhead costs for completing the information collection. VBA estimates the total cost to all respondents to be \$1,521,680.24 (48,338 burden hours x \$31.48 per hour).

13. Provide an estimate of the total annual cost burden to respondents or record keepers resulting from the collection of information. (Do not include the cost of any hour burden shown in Items 12 and 14).

- a. There are no capital, start-up, operation, or maintenance costs.
- b. Cost estimates are not expected to vary widely. The only cost is that for the time of the respondent.
- c. There is no anticipated recordkeeping burden beyond that which is considered usual and customary.

14. Provide estimates of annual cost to the Federal Government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operation expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies also may aggregate cost estimates from Items 12, 13, and 14 in a single table.

Average annual processing cost per form: \$0.90

HEC Form	No. of Forms Mailed Per Year	Cost per Form (0.90)	Annual Processing Cost
VA Form 10-301	124,015	x 0.90	\$111,614
VA Form 10-302	37,864	x 0.90	\$34,078
VA Form 10-303	167	x 0.90	\$150
VA Form 10-304	44,008	x.90	\$39,607

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Total	206,054	x0.90	\$185,449
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Direct cost associated with processing VA Form 10-301, VA Form 10-302, VA Form 10-303 and VA Form 10-304. Cost includes staffing, supplies, postage, and maintenance of mailing equipment.

- Yearly operating cost for all HEC organizational form divided by the number of forms processed:

- $(\$386,000 / 427,714 \text{ Forms}) = \$0.90 \text{ per HEC Form}$

- Number of VA Form 10-301 , VA Form 10-302, VA Form 10-303, and VA Form 10-304 and mailed in 2015 multiplied by the average processing cost per HEC Form:

- $206,054 \text{ HEC Forms} \times \$0.90 = \$185,449.00$

The total estimated annual cost for VA Form 10-301, VA Form 10-302, VA Form 10-303, and VA Form 10-304 and to the Federal Government is **\$185,449.00**.

15. Explain the reason for any program changes or adjustments reported in Items 13 or 14.

Program changes or adjustments are based upon actual data received since the last submission.

16. For collections of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.

VA HEC IVD does not intend to publish data collected.

17. If seeking approval to omit the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.

VA will include the expiration date on all forms.

18. Explain each exception to the certification statement identified in Item 19, "Certification for Paperwork Reduction Act Submissions," of OMB 83-I.

There are no exceptions.