

# Common Problems with Assets

## (cont..)

- Sometimes the assets are submitted to us from foreign accounts.
- Try to use a currency converter to interpret the value of the accounts.
- Link to currency converter:
  - <http://www.xe.com/ucc/>



# More asset concerns

- Real Estate Property with no evidence of mortgage history, current balance, or evidence the property is not financed.
- Appraisal is not from a licensed appraiser or no current property tax assessment attached.



## More Asset Concerns (cont..)

- Personal Property can encompass more than just real estate, stocks, bonds, cds, cash, and cars – Jewelry can be used as an asset. When taking these items into consideration you need to do a little research and use a little common sense.
  - Is this personal property liquidable?



# More Asset Concerns (cont..)

## Questions to ask concerning the asset:

- What is the value of this personal property?
- Can it be appraised?
- How long is the appraisal good for?
- What is the current market value for the personal property?
- When and how did they acquire the property?



# More Asset Concerns (cont..)

- Do they own the personal property?

Example: Sponsor's income is below the current federal Poverty Guideline. Sponsor has submitted 2 appraisals for jewelry. They need to make up the difference between income and Poverty Guideline by \$15,000. The first appraisal shows a diamond ring appraised at \$10,000 and the second appraisal show diamond earrings appraised at \$7,500.



# More Asset Concerns (cont..)

- What should we look at when considering the jewelry as assets?
  - When were they purchased?
  - What was the purchase price?
  - How were they purchased?
  - When were they appraised?
  - What is the current market value?
  - Does the sponsor owe money on the jewelry?



# More Asset Concerns (cont..)

- Note: Jewelry appraisals and lab certificates are two important types of reports about your gemstones and jewelry, but they do not serve the same purpose.
- A jewelry appraisal can be done on any item of jewelry, no matter what it is composed of. Market values change, so most professionals recommend you have fine jewelry appraised every two years.



# More Asset Concerns (cont..)

- A lab certificate or grading report describes an unmounted gemstone. Reports differ for diamonds and colored gems, but documentation includes specifics about carat weight and dimensions, color and clarity grades, and items relating to the gemstone's cut and shape.





# Termination of Sponsor's Obligation and Enforcement

- The obligations created under Form I-864 and I-864A terminate when the sponsored alien:
  - Becomes naturalized;
  - Is credited with at least 40 quarters of employment in the Social Security system;
  - Loses or abandons his or her lawful permanent resident status; or
  - Dies.



# Termination of Sponsor's Obligation and Enforcement (cont..)

- Divorce will not terminate the legal obligation made in the Affidavit of Support.



# Where do I find this information?

- Before you ask the question, have you looked in the following places:
  - The Adjudicator's Field Manual (AFM)
  - The INA (Section 213A)
  - The 8 CFR § 213a
  - Policy memos
  - Training handouts
  - The application instructions
  - [WWW.USCIS.Gov](http://WWW.USCIS.Gov)
  - [WWW.IRS.Gov](http://WWW.IRS.Gov)



# Questions?



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# About this Presentation

- Author: NBC
- Date of last revision: 7/2012
- This presentation contains no sensitive Personally Identifiable Information (PII).
- Any references in documents or text, with the exception of case law, relate to fictitious individuals.



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# U.S. Citizenship and Immigration Services





# U.S. Citizenship and Immigration Services

## National Benefits Center

### I-864, Affidavit of Support

# Why is an Affidavit of Support Required?

- Every legal immigrant to the U.S. must establish that he or she will not become a "public charge."
- The immigrant must establish that he or she has adequate means of financial support to avoid resorting to public assistance for support.



# Why is an Affidavit of Support Required? (cont..)

- Section 212(a)(4) of the INA - an individual seeking admission to the United States or seeking to adjust status to that of an LPR is inadmissible if the individual, "at the time of application for admission or adjustment of status, is likely at any time to become a public charge."



# Why is an Affidavit of Support Required? (cont..)

- Although there is a waiver available for other grounds of excludability (even criminal grounds), there is no waiver for an immigrant who is excludable based on public charge grounds.



# Who is required to file a Form I-864, Affidavit of Support?

- All immediate relatives
  - Spouses, children, parents;
  - K non-immigrants adjusting to LPR status
  - orphans (unless the orphan would become a citizen upon adjustment of status pursuant to sect. 320 of the Act):
- All family-based preference immigrants;



# Immigrants exempt from filing Form I-864 (Must submit I-864W)

Any intending immigrant who:

- Is classified as the child of a U.S. citizen, if the child's adjustment of status application is approved before the child's 18th birthday, and if the approval will make the child a citizen under section 320 of the Act (i.e., the Child Citizenship Act of 2000).



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# Immigrants exempt from filing Form I-864 (Must submit I-864W)

- Has already earned, or can be credited with 40 quarters of coverage pursuant to the Social Security Administration's regulations.



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# Immigrants exempt from filing Form I-864

- Diversity immigrants.
- Special immigrants (e.g. Cuban Adjustments)
- Employment based immigrants (other than those for whom a relative either filed the Form I-140 or owns 5% or more of the firm that filed the Form I-140).
- Refugees and asylees adjusting status.
- Registrants under section 249 of the Act.



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# Form I-864, Affidavit of Support Under Section 213A of the Act

## Purpose:

- This form is required for most family-based immigrants and some employment-based immigrants to show that they have adequate means of financial support and that they are not likely to become a public charge.
- Completed by the Petitioner/Sponsor, Joint Sponsor, or the Substitute Sponsor.
- Used as a contract between a sponsor and the U.S. Government.



# Form I-864 (cont..)

## General Sponsor Requirements:

- Must be a citizen or national of the United States or an alien who is lawfully admitted to the United States for permanent residence
- Must be at least 18 years old
- Must be domiciled in the United States, or its territories or possessions.
- Cannot be a corporation, organization, or other entity.



# Form I-864 (cont..)

## Petitioning Sponsor:

- Must be the petitioner who filed a Form I-130 for a family member, Form I-129F for a fiancé(e), or Form I-600 or I-600A for an orphan.
- Must sign and complete Form I-864, even if a joint sponsor also submits an I-864.



# Form I-864 (cont..)

## Joint Sponsor:

- An individual who is willing to be held jointly liable with the petitioner for the support of the intending immigrant.
- Does not have to be related to the petitioning sponsor or the intending immigrant.
- May not combine income with the petitioner or a second joint sponsor to meet income requirements for any sponsored individual.
- A second joint sponsor may be used to meet the income requirements if there is more than one family member.



# Why do some files have a Joint Sponsor?

- If the petitioner or substitute sponsor cannot demonstrate the ability to maintain an income of at least 125% (or 100% when applicable) of the Federal Poverty Guidelines, the intending immigrant may meet the Affidavit of Support requirement by obtaining a joint sponsor who is willing to accept joint responsibility with the principal sponsor as to the obligation to provide support to the sponsored alien and to reimburse agencies who provide means-tested benefits to the sponsored alien during the period that the Affidavit is enforceable.



- The use of a joint sponsor does not eliminate the requirement that there be a signed Form I-864 from the petitioner or substitute sponsor with his or her most recent Federal tax return (or proof that there was no obligation to file).
- The petitioner or substitute sponsor, as well as the joint sponsor, has full financial responsibility for immigrant(s) they sponsor.
- If two joint sponsors are used, each joint sponsor is responsible for supporting only the intending immigrant(s) listed on that joint sponsor's Form I-864.



# Form I-864 (cont..)

## When is a Joint Sponsor not needed?

- If the petitioning or substitute sponsor meets the income requirements based on his or her own income, there can be no joint sponsor.
  - Do not stamp the I-864 from the joint sponsor



## Example 2 of Joint Sponsor (cont..)

- The Joint Sponsors do not combine their incomes with the sponsor, nor do they combine their incomes with the additional joint sponsor.
- Each intending immigrant can only have 1 Joint Sponsor, yet the household can have 2 joint sponsors.





# Form I-864 (cont..)

## Substitute Sponsor

- The death of the qualifying relative does not relieve the alien of the need to have a valid and enforceable Form I-864, Affidavit of Support. If the alien is required to have a Form I-864, a substitute sponsor will need to submit a Form I-864.



# Form I-864 (cont..)

## Substitute Sponsor (Cont.)

- The substitute sponsor must be the sponsored alien's:
  - Spouse
  - Parent
  - Son
  - Daughter
  - Sibling
  - Child (if at least 18 years of age)
  - Grandparent
  - Legal Guardian
  - Father-in-law
  - Mother-in-law
  - Son-in-law
  - Daughter-in-law
  - Sister-in-law
  - Brother-in-law
  - Grandchild



# Form I-864A, Contract Between Sponsor and Household Member

## Purpose:

- Used when sponsor's income and assets do not meet the income requirements and the qualifying household member chooses to combine their income and assets with the sponsor's to meet requirements.
- A separate I-864A must be used for each household member.



# Form I-864A (cont..)

## Who may be a Household Member?

- A relative who has the same principal residence as the sponsor and is related to the sponsor as a spouse, adult child, parent, or sibling;
- A relative or other person whom the sponsor has lawfully claimed as a dependent on the sponsor's most recent Federal income tax return even if that person does not live at the same residence as the sponsor;



# Form I-864A (cont..)

## Who may be a Household Member? (cont..)

- The intending immigrant, in certain circumstances.
  1. The intending immigrant has the same principal residence as the sponsor and the intending immigrant can establish that his or her income will continue from the same source, even after acquisition of permanent residence.
  2. The intending immigrant is the sponsor's spouse and the intending immigrant can show that his or her income will continue from the same source after acquisition of permanent residence.



# Form I-864A (cont..)

## Use of Spouse's Income:

- A sponsor's spouse who qualifies as a household member and wishes to include his/her income to meet income requirements generally must file Form I-864A.
- If the spouse is not willing to let the sponsor rely on the spouse's income, the sponsor must provide evidence of his/her own income and which portion of any assets used to qualify can be attributed to him or her.



# Form I-864A (cont..)

## Use of Intending Immigrant's Income:

- Form I-864A is not required unless there are accompanying children listed in the Affidavit of Support.
- Income from an intending immigrant's unauthorized employment may not be considered in determining whether the sponsor's anticipated household income meets the applicable Poverty Guidelines threshold.



# Form I-864A (cont..)

## Use of Intending Immigrant's Assets:

- The intending immigrant does not need to complete Form I-864A if he or she is using his or her assets to qualify even if he or she has an accompanying spouse and/or children.





# Form I-864EZ, Affidavit of Support Under Section 213A of the Act

Purpose: A Shorter version of Form I-864

## Who may use Form I-864EZ?

Use Form I-864EZ if all following conditions apply:

1. Sponsor must be the person who filed the Form I-130 for the sponsored relative.
2. The relative being sponsored is the only person listed on the I-130 petition.
3. The income used to qualify is based entirely on salary or pension and is shown on W-2 or 1099.



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# Form I-864EZ (cont..)

## Restrictions for use of Form I-864EZ:

- Employment based applications MAY NOT use I-864EZ;
- No Joint Sponsor is allowed;
- No Substitute Sponsor's are allowed;
- Multiple beneficiaries are not allowed.



# Form I-864P

## Poverty Guidelines

- Health and Human Services publishes new Poverty Guidelines in the Federal Register each year. These guidelines become effective for USCIS purposes on the first day of the second full month following their release.
- USCIS publishes the governing guideline for the location and size of each household on Form I-864P, Poverty Guidelines.



# Form I-864P (cont..)

- Lists the Poverty Guidelines
  - For the 48 Contiguous States, D.C., Puerto Rico, U.S. Virgin Islands and Guam
  - Alaska
  - Hawaii



# I-864P (cont.)

## 2013 HHS Poverty Guidelines\*

Minimum Income Requirements for Use in Completing Form I-864

**For the 48 Contiguous States, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, and the Commonwealth of the Northern Mariana Islands:**

► Sponsor's Household Size    100% of HHS Poverty Guidelines\*    125% of HHS Poverty Guidelines\* ◀

	<i>For sponsors on active duty in the U.S. Armed Forces who are petitioning for their spouse or child</i>	<i>For all other sponsors</i>
2	\$15,510	\$19,387
3	\$19,530	\$24,412
4	\$23,550	\$29,437
5	\$27,570	\$34,462
6	\$31,590	\$39,487
7	\$35,610	\$44,512
8	\$39,630	\$49,537
	Add \$4,020 for each additional person.	Add \$5,025 for each additional person.



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# I-864P (cont.)

## For Alaska:

Sponsor's Household Size	100% of HHS Poverty Guidelines*	125% of HHS Poverty Guidelines*
--------------------------	---------------------------------	---------------------------------

*For sponsors on active duty in the U.S. Armed Forces who are petitioning for their spouse or child*

*For all other sponsors*

2	\$19,380	\$24,225
3	\$24,410	\$30,512
4	\$29,440	\$36,800
5	\$34,470	\$43,087
6	\$39,500	\$49,375
7	\$44,530	\$55,662
8	\$49,560	\$61,950

Add \$5,030 for each additional person.

Add \$6,287 for each additional person.

## For Hawaii:

Sponsor's Household Size	100% of HHS Poverty Guidelines*	125% of HHS Poverty Guidelines*
--------------------------	---------------------------------	---------------------------------

*For sponsors on active duty in the U.S. Armed Forces who are petitioning for their spouse or child*

*For all other sponsors*

2	\$17,850	\$22,312
3	\$22,470	\$28,087
4	\$27,090	\$33,862
5	\$31,710	\$39,637
6	\$36,330	\$45,412
7	\$40,950	\$51,187
8	\$45,570	\$56,962

Add \$4,620 for each additional person.

Add \$5,775 for each additional person.



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# I-864P (cont.)

## Means - Tested Public Benefits

**Federal Means-Tested Public Benefits.** To date, Federal agencies administering benefit programs have determined that Federal means-tested public benefits include Food Stamps, Medicaid, Supplemental Security Income (SSI), Temporary Assistance for Needy Families (TANF), and the State Child Health Insurance Program (SCHIP).

**State Means-Tested Public Benefits.** Each State will determine which, if any, of its public benefits are means-tested. If a State determines that it has programs which meet this definition, it is encouraged to provide notice to the public on which programs are included. Check with the State public assistance office to determine which, if any, State assistance programs have been determined to be State means-tested public benefits.

**Programs Not Included:** The following Federal and State programs are not included as means-tested benefits: emergency Medicaid; short-term, non-cash emergency relief; services provided under the National School Lunch and Child Nutrition Acts; immunizations and testing and treatment for communicable diseases; student assistance under the Higher Education Act and the Public Health Service Act; certain forms of foster-care or adoption assistance under the Social Security Act; Head Start Programs; means-tested programs under the Elementary and Secondary Education Act; and Job Training Partnership Act programs.

\* These poverty guidelines remain in effect for use with Form I-864, Affidavit of Support, from March 1, 2013 until new guidelines go into effect in 2014.



# Form I-864W, Intending Immigrant's Affidavit of Support Exemption

## Who may file Form I-864W:

- An intending immigrant who is a child who will become a USC immediately under the Child Citizenship Act of 2000 (CCA).
- An intending immigrant filing for an immigrant visa as a self-petitioning widow(er) using Form I-360.
- An intending Immigrant who has earned or can be credited with 40 quarters of coverage under the Social Security Act.



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# Form I-864W (cont..)

## Methods to Acquire 40 qualifying quarters:

- Working in the United States for 40 quarters in which you received the minimum income established by the Social Security Administration; or
- By being credited under section 213(a)(3)(B) of the Immigration and Nationality Act with quarters worked by your spouse during the marriage or a parent during the time you were under 18 years of age; or
- A combination of the above.



# Form I-864W (cont..)

## Income requirements for QC

- The only way that you earn credits is through working for wages in a job that is covered by Social Security or having net income from self-employment.
- Income not included:
  - Unearned income such as pensions, interest or dividends from your savings and investments.
- If you are claiming credit for quarters worked by a spouse or parent, you may not count any quarter in which the spouse or parent was receiving means tested public benefits.



# Form I-864W (cont..)

## Qualifying Quarters Defined:

- The term “quarter”, and the term “calendar quarter”, mean a period of three calendar months ending on March 31, June 30, September 30, or December 31.
- The amount of earnings required for a quarter of coverage in 2012 is \$1,130.
- No matter how high your earnings may be, you can not earn more than 4 QC’s a year.



# Form I-864W (cont..)

## Qualifying Quarters:

- The legal term is “Quarter of Coverage”
- AKA: “Social Security Credit”, “Credit”, or “QC”.
- A QC is the basic unit for determining whether a worker is insured under the Social Security program.
- You qualify for Social Security benefits by earning Social Security credits when you work in a job and pay Social Security taxes.



# Form I-864W (cont..)

## Qualifying Quarters: (cont..)

- For any qualifying quarter to be creditable for any period, the alien must not have received any Federal means-tested public benefit during that quarter.
  - Federal means tested benefits include: SSI (Supplemental Security income), TANF (Temporary Assistance for Needy Families), food stamps, Medicaid, and State Child Health Insurance Programs (SCHIP).
  - State and local means tested benefits vary by jurisdiction.



# Form I-864W (cont..)

Social Security Online

[www.socialsecurity.gov](http://www.socialsecurity.gov)

## Automatic Increases

[Home](#)

[Questions?](#)

[Contact Us](#)

[Office of the Chief Actuary](#)



## Quarter of Coverage

### Amount of earnings needed to earn one quarter of coverage

<u>Year</u>	<u>Earnings</u>	<u>Year</u>	<u>Earnings</u>	<u>Year</u>	<u>Earnings</u>
1978	\$250	1993	\$590	2008	\$1,050
1979	260	1994	620	2009	1,090
1980	290	1995	630	2010	1,120
1981	310	1996	640	2011	1,120
1982	340	1997	670	2012	1,130
1983	370	1998	700		
1984	390	1999	740		
1985	410	2000	780		
1986	440	2001	830		
1987	460	2002	870		
1988	470	2003	890		
1989	500	2004	900		
1990	520	2005	920		
1991	540	2006	970		
1992	570	2007	1,000		



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# Sufficiency of Form I-864

- USCIS shall as a general rule determine the sufficiency of a Form I-864 based on the sponsor's reasonably anticipated household income for the year in which the sponsor signed the Form I-864.



# Sufficiency of Form I-864 (cont..)

- If the NBC vetting process indicates that the Form I-864 was sufficient when reviewed, an adjudicator may generally rely on that determination, unless it is determined, on the basis of specific reasons, that a request for evidence is appropriate.





# Sufficiency of the I-864 (cont..)

## Requests for Evidence:

- USCIS may encounter a case in which the sponsor neglected to file evidence corroborating the sponsor's claims about his or her employment and anticipated income for the year in which the sponsor signed the Form I-864.
- Strictly speaking, failure to submit this evidence would be a sufficient reason to issue a request for evidence and to deny the Form I-485 if the requested evidence is not submitted.



# Sufficiency of Form I-864 (cont..)

## Requests for Evidence: (cont..)

- Before issuing a request for evidence, however, USCIS should consider whether other evidence in the record supports the conclusion that the sponsor's claims on the Form I-864 about the sponsor's current employment and anticipated income are true.
- Remember, the sponsor's statements about his or her employment and anticipated income are made under penalty of perjury. Thus, these statements on the Form I-864 are themselves evidence.



# Sufficiency of Form I-864 (cont..)

## Requests for Evidence: (cont..)

- Other evidence in the record may already tend to corroborate those statements. For example, the sponsor's claims about his or her anticipated income for 2011 may well be consistent with the income tax return for 2010.
- But if the other evidence tends to support the conclusion that the sponsor's claims are true, USCIS may decide, as a matter of discretion, that a request for evidence is not necessary.



# Sufficiency of I-864 (cont..)

## Requests for Evidence: (cont..)

- USCIS may also decide that a request for evidence is not necessary in a case in which the sponsor filed a photocopy, instead of a transcript, but forgot to submit Internal Revenue Service Forms W-2 or 1099.
- A decision not to request additional evidence will be proper if USCIS concludes that the evidence of record, taken as a whole, makes it reasonable to infer that the information on the tax return is true.



# Reviewing Form I-864



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# New I-864, I-864A, I-864EZ, and I-864W Applications



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(b)(5)

# Reviewing Form I-864

## Part 1

### Basis for filing Affidavit of Support:

1. Verify name is completed  
(if box 1.a. is checked, the name must match the petitioner on the I-130 or I-129f.)
2. Verify sponsor has checked the correct box in Part 1.  
(if box 1.d. or e. is checked, and the petitioner's name appears on the I-864 – make corrections)



# Reviewing Form I-864 (cont..)

## Part 1. Basis For Filing Affidavit of Support

I,

am the sponsor submitting this affidavit of support because  
(Check only one box):

1.a.  I am the petitioner. I filed or am filing for the immigration of my relative.

1.b.  I filed an alien worker petition on behalf of the intending immigrant, who is related to me as my

1.c.  I have an ownership interest of at least 5 percent in

which filed an alien worker petition on behalf of the intending immigrant, who is related to me as my

1.d.  I am the only joint sponsor.

1.e.  I am the  first  second of two joint sponsors.

1.f.  The original petitioner is deceased. I am the substitute sponsor. I am the intending immigrant's

**NOTE:** If you check box 1.b., 1.c., 1.d., 1.e., or 1.f., you must include proof of your citizen, national, or lawful permanent resident status.



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# Reviewing Form I-864 (cont..)

## Part 2

### Information on the principal immigrant:

1. Verify the intending immigrant's name and address is completed.
2. Compare the information provided with information from other documents included in the application.



# Reviewing Form I-864 (cont..)

## Part 3

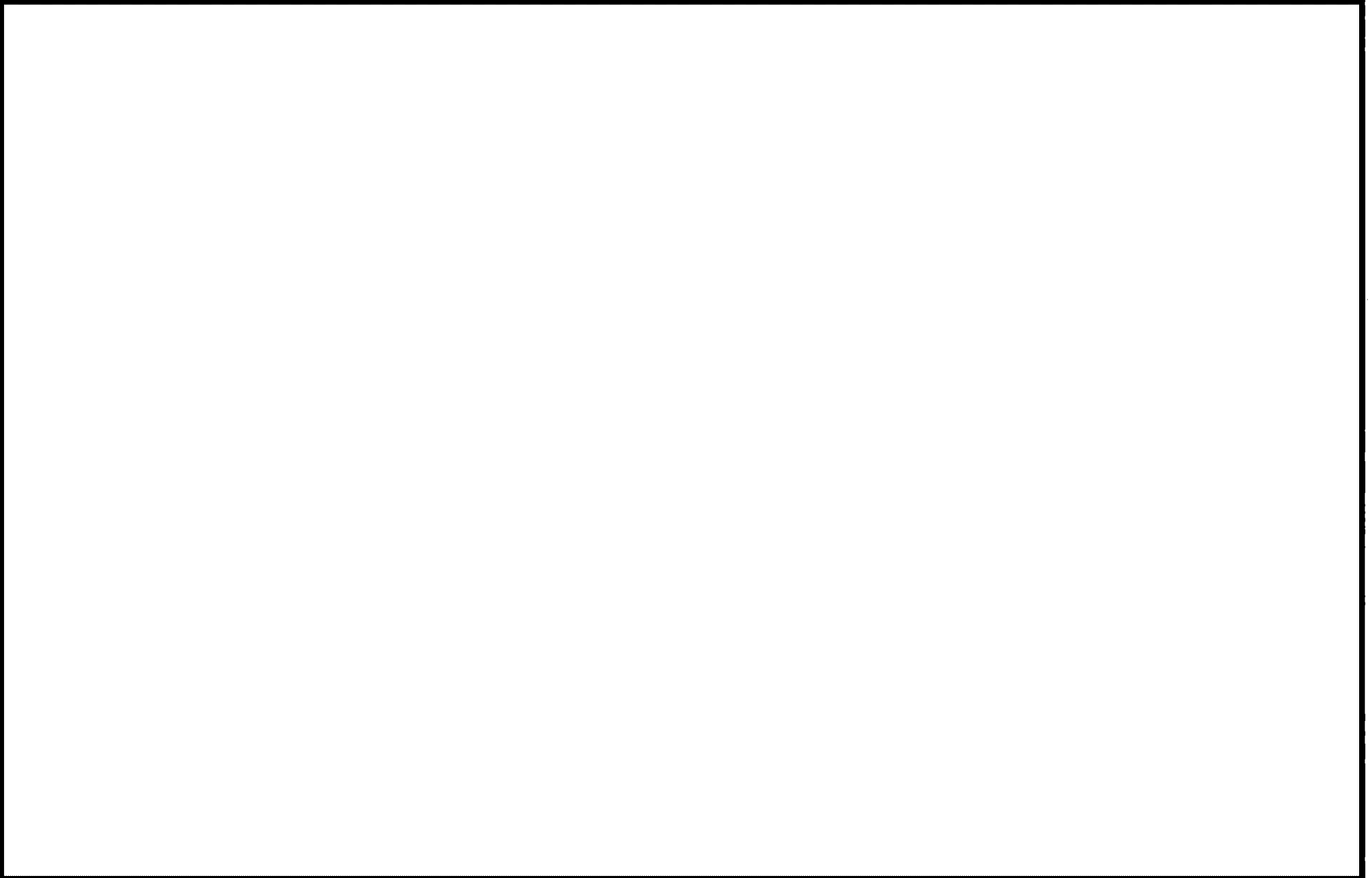
### Information on the immigrant (s):

1. Be sure that the first and last name of each accompanying family member is listed.
2. Family members “following to join” should not be listed in Part 3 (i.e., intending to immigrate more than 6 months after principal intending immigrant).



# Reviewing Form I-864 (cont..)

- The total amount entered on Line 10 must be included in the household size computation in Part 5.



(b)(5)



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# Reviewing Form I-864 (cont..)

## Part 4

### Information on the Sponsor:

1. Verify the sponsor's name and address is completed. It should be the same name entered in Part 1.
2. Compare the information provided with information from other documents included in the application.



# Reviewing Form I-864 (cont..)

- Check address with any household member's I-864A.

## Part 4. Information on the Sponsor

### Sponsor's Full Name

1.a. Family Name (Last Name)

1.b. Given Name (First Name)

1.c. Middle Name

### Sponsor's Place of Residence

3.a. Street Number and Name

3.b. Apt.  Ste.  Flr.

3.c. City or Town

3.d. State  3.e. Zip Code

3.f. Postal Code

3.g. Province

3.h. Country

### Sponsor's Mailing Address

2.a. Street Number and Name

2.b. Apt.  Ste.  Flr.

2.c. City or Town

2.d. State  2.e. Zip Code

2.f. Postal Code

2.g. Province

2.h. Country

### Other Information

4. Telephone Number (  )  -

5. Country of Domicile

6. Date of Birth (mm/dd/yyyy) ▶



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# Reviewing Form I-864 (cont..)

- Documentation should be provided to support claim of status. CLAIMS and CIS can be used to verify.
- Claims of Military Service must be supported with documentation (copy of ID, LES, etc.)

## Part 4. Information on the Sponsor (continued)

7. City or Town of Birth

8. State or Province of Birth

9. Country of Birth

10. U.S. Social Security Number (Required)

▶

Citizenship/Residency

11.a.  I am a U.S. citizen.

11.b.  I am a U.S. national (for joint sponsors only).

11.c.  I am a lawful permanent resident.

My alien registration number is:

▶ A-

Military Service (To be completed by petitioner sponsors only.)

12. I am currently on active duty in the U.S. armed services.

Yes  No



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# Reviewing Form I-864 (cont..)

## Part 5. Sponsor's Household Size:

1. The sponsor's total household size is used to determine the correct Federal Poverty Guideline.

### Part 5. Sponsor's Household Size

Your Household Size - DO NOT COUNT ANYONE TWICE

*Persons you are sponsoring in this affidavit:*

1. Enter the number you entered on line 7 of Part 3.

*Persons NOT sponsored in this affidavit:*

2. Yourself.

3. If you are currently married, enter "1" for your spouse.

4. If you have dependent children, enter the number here.

5. If you have any other dependents, enter the number here.

6. If you have sponsored any other persons on an I-864 or I-864 EZ who are now lawful permanent residents, enter the number here.

7. **OPTIONAL:** If you have siblings, parents, or adult children with the same principal residence who are combining their income with yours by submitting Form I-864A, enter the number here.

8. Add together lines 1-7 and enter the number here. **Household Size:**



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# Determining Household Size

- The petitioner/sponsor's household size includes:
  - The petitioner/sponsor
  - All persons being sponsored on this affidavit of support.
  - The sponsor's spouse
  - All of the sponsor's dependent children under age of 21
  - Any other dependents listed on your most recent federal income tax return





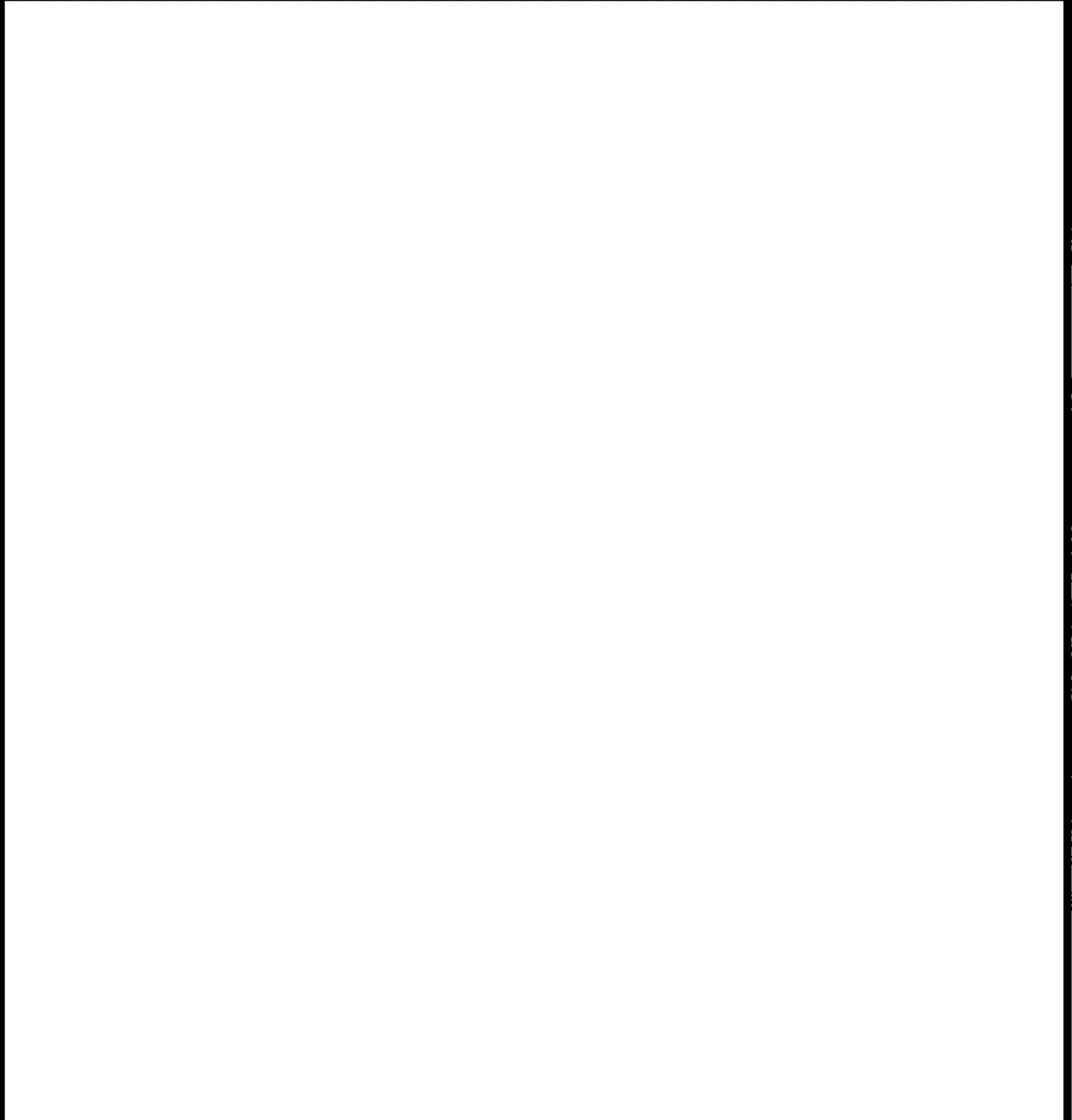
# Determining Household Size? (cont..)

- The petitioner/sponsor's household size includes:  
(cont..)
  - Any immigrants previously sponsored with a Form I-864 or I-864EZ whom the petitioner/sponsor is obligated to support
  - Household members with same principal residence who are combining their income with yours by submitting an I-864A.

**Note: When calculating household size, do not count any person more than once.**



# Reviewing Form I-864 (cont..)



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# Reviewing Form I-864 (cont..)

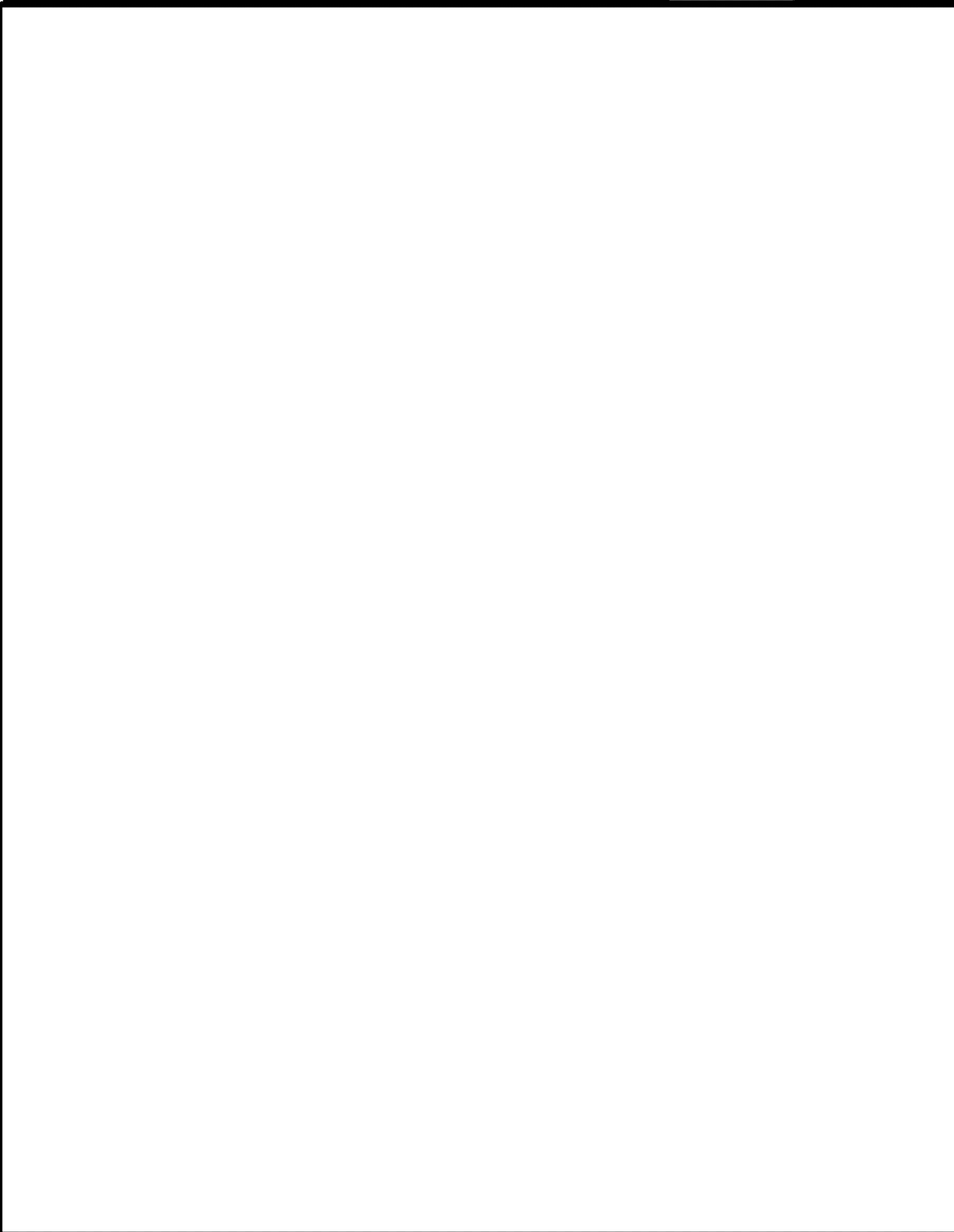


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# Income Requirements



# Income Requirements (cont..)

- Miscellaneous Income which may include:
  - Alimony
  - Child support
  - Dividend or interest income
  - Income from any other source



# Documentation of Income

- Job Letters and Proof of Income:
  - May be used to demonstrate that the sponsor was not obligated to file a Federal income tax return for the most recent tax year, or
  - May be used to establish that the sponsor's current income is sufficient to meet the poverty threshold even if the tax return without any other documentation might warrant a finding that it is not sufficient.





# Documentation of Income (cont..)

## Employment Letters:

- If submitted, letters from current employers should show:
  - dates of employment,
  - the nature of the job,
  - wages or salary earned,
  - number of hours/weeks worked,
  - and prospects for future employment and advancement. It should be sufficient for the employer to say that the employment is of indefinite duration or words of similar effect. Promises of future employment are not required.



# Documentation of Income (cont..)

## Employment Letters: (cont..)

- This is probably another BIG RFE situation.
- A good portion of the employment letters we receive do not show current income, are incomplete and missing the most basic of information....dates of employment, salary/wages earned, and hours per week if wages are stated.



# Acceptable Job Letter?



**Swift & Company**

October 27, 2008

To Whom It May Concern:

Julio SSN [REDACTED] '59 has been employed at [REDACTED] in Nebraska since 01/29/07.

He is currently employed in the Personnel Department making an annual salary of \$47,730.00.

He is considered a valuable employee.

Sincerely,  
Swift & Company

Mary  
Human Resources Manager

A05 22587 Dec 14, 08 Dec 15, 38 16:25

5806 546956 4 93 0



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Homeland Security

MC/bh

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# Foreign Income

- Foreign income tax returns are not acceptable.
- If the sponsor did not file a tax return, the sponsor must prove that he or she was not required to file.
- If a sponsor should have filed, the sponsor must file retroactively and provide proof of filing.



# Foreign Income (cont..)

- Note that U.S. citizens generally have an obligation to file a tax return on non-U.S. earnings even if there was no tax liability.
- How to Identify Foreign Earned Income
  - The petitioner/sponsor shows a negative income on line 22 of IRS Form 1040,
  - The petitioner/sponsor shows Form 2555 on line 21 of IRS Form 1040, and
  - The petitioner/sponsor attached a copy of Form 2555, Foreign Earned Income.



# Foreign Income

- The amount is reported on Form 1040, line 21 as a negative entry.

<b>Income</b>	<b>7</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>7</b>	100000
	<b>8a</b>	Taxable interest. Attach Schedule B if required . . . . .	<b>8a</b>	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	<b>b</b>	Tax-exempt interest. Do not include on line 8a . . . . . <b>8b</b>		
	<b>9a</b>	Ordinary dividends. Attach Schedule R if required . . . . .	<b>9a</b>	
If you did not get a W-2, see page 22.	<b>b</b>	Qualified dividends (see page 22) . . . . . <b>9b</b>		
	<b>10</b>	Taxable refunds, credits, or offsets of state and local income taxes (see page 23) . . . . .	<b>10</b>	
Enclose, but do not attach, any payment. Also, please use Form 1040-V.	<b>11</b>	Alimony received . . . . .	<b>11</b>	
	<b>12</b>	Business income or (loss). Attach Schedule C or C-EZ . . . . .	<b>12</b>	
	<b>13</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> . . . . .	<b>13</b>	
	<b>14</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>14</b>	
	<b>15a</b>	IRA distributions . . . . . <b>15a</b> 6000	<b>b</b>	Taxable amount (see page 24) <b>15b</b> 5000
	<b>16a</b>	Pensions and annuities . . . . . <b>16a</b> 10000	<b>b</b>	Taxable amount (see page 25) <b>16b</b> 5000
	<b>17</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>17</b>	
	<b>18</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>18</b>	
	<b>19</b>	Unemployment compensation in excess of \$2,400 per recipient (see page 27) . . . . .	<b>19</b>	
	<b>20a</b>	Social security benefits . . . . . <b>20a</b> 11000	<b>b</b>	Taxable amount (see page 27) <b>20b</b> 9350
	<b>21</b>	Other income. List type and amount (see page 29): <u>Form 2555</u> . . . . .	<b>21</b>	(87500)
	<b>22</b>	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	<b>22</b>	31850



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# Reviewing Form I-864 (cont..)

## • Federal Income tax return Information.

### Part 6. Sponsor's Income and Employment (continued)

My total income (adjusted gross income on IRS Form 1040EZ) as reported on my Federal tax returns for the most recent 3 years was:

	Tax Year		Total Income
13.a.	<input type="text"/> (most recent)	13.a.1. \$	<input type="text"/>
13.b.	<input type="text"/> (2nd most recent)	13.b.1. \$	<input type="text"/>
13.c.	<input type="text"/> (3rd most recent)	13.c.1. \$	<input type="text"/>

14.  (Optional) I have attached photocopies or transcripts of my Federal tax returns for my second and third most recent tax years.



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# Documentation of Income (cont..)

## Federal Income Tax Returns

<b>1040</b>	Department of the Treasury—Internal Revenue Service (99)	<b>2011</b>
U.S. Individual Income Tax Return		
For the year Jan. 1–Dec. 31, 2011, or other tax year beginning _____, 2011, ending _____		
Your first name and initial	Last name	
_____	_____	
If a joint return, spouse's first name and initial	Last name	
_____	_____	

Form <b>1040A</b>	Department of the Treasury—Internal Revenue Service	<b>2011</b>
U.S. Individual Income Tax Return (99)		
Your first name and initial	Last name	
_____	_____	
If a joint return, spouse's first name and initial	Last name	
_____	_____	

Department of the Treasury—Internal Revenue Service		
Form <b>1040EZ</b>	<b>Income Tax Return for Single and Joint Filers With No Dependents (99)</b>	<b>2011</b>
Your first name and initial	Last name	
_____	_____	
If a joint return, spouse's first name and initial	Last name	
_____	_____	



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# Federal Income Tax Returns

## Requirement for submitting Income Tax Return

- Each sponsor must submit either an IRS Tax Return Transcript or a copy of his or her most recent US. Federal individual income tax return (Form 1040, 1040A or 1040EZ), including all Schedules filed with the IRS.
- If the sponsor submits a copy of the tax return, he or she must also include all the supplements and attachments that were sent to the IRS with the tax return .
- Corporate/Partnership returns or foreign income tax returns are not acceptable.



# Federal Income Tax Returns (cont..)

## Who is not obligated to submit a Federal Income Tax Return?

- Individuals with stated income which is less than the Federal Filing requirement for their filing status.
- Individuals who claim on their Form I-864 or with a separate written statement that their income was too low to file.

Note: Residence outside the U.S. does not exempt U.S. citizens or lawful permanent residents from filing a Federal income tax return.



# Federal Income Tax Returns (cont..)

- Be aware of the income threshold for the requirement of filing a tax return so that an RFE for evidence of the law is not necessary.
- If a sponsor has a filing requirement, the sponsor must file all late returns with the IRS and provide proof of filing.
- If the sponsor requested an extension, the sponsor should provide proof of filing for the extension (Form 4868).



# 2011 Federal Filing Requirements

<http://www.irs.gov/pub/irs-pdf/i1040.pdf>

**Chart A—For Most People**

IF your filing status is . . .	AND at the end of 2011 you were* . . .	THEN file a return if your gross income** was at least . . .
Single (see the instructions for line 1)	under 65 65 or older	\$9,500 10,950
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$19,000 20,150 21,300
Married filing separately (see the instructions for line 3)	any age	\$3,700
Head of household (see the instructions for line 4)	under 65 65 or older	\$12,200 13,650
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65 65 or older	\$15,300 16,450

\*If you were born on January 1, 1947, you are considered to be age 65 at the end of 2011.

\*\*Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2011 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

\*\*\*If you did not live with your spouse at the end of 2011 (or on the date your spouse died) and your gross income was at least \$3,700, you must file a return regardless of your age.



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# Federal Income Tax Returns (cont..)

## Which Tax Return do I use?

- The most recent income tax return or IRS transcript must be submitted with the I-485 Application.
- The most recent tax year is determined by the date the Form I-864 is signed (or the date a RFE is sent) relative to the tax filing due date (usually April 15) .



# Which Tax Return do I use? (cont..)

## Example 1:

- Form I-864 signed on 25 March, 2012
  - Tax due date for 2011 returns is April 17, 2012
  - The most recent tax return is 2010

f. I authorize the Social Security Administration to release information about me in its records to the Department of State and U.S. Citizenship and Immigration Services.

g. Any and all other evidence submitted is true and correct.

31.

John Doe

*(Sponsor's Signature)*

03/25/2012

*(Date-- mm/dd/yyyy)*



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# Which Tax Return do I use? (cont..)

## Example 2:

- Form I-864 signed on 25 April, 2012
  - Tax due date for 2011 returns is April 17, 2012
  - The most recent tax return is 2011

f. I authorize the Social Security Administration to release information about me in its records to the Department of State and U.S. Citizenship and Immigration Services.

g. Any and all other evidence submitted is true and correct.

31.

John Doe

*(Sponsor's Signature)*

04/25/2012

*(Date-- mm/dd/yyyy)*



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# Which Tax Return do I use? (cont..)

## Example 3:

- Form I-864 signed on 25 March, 2012
- An RFE is sent on 10 May, 2012
  - Tax due date for 2011 returns is April 17, 2012
  - The most recent tax return is 2011





# Do I need a current federal income tax return?

- Where to look, what to look for, and when to ask for more information regarding employment.



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# Example 1: Retired Individual

## Part 6. Sponsor's Income and Employment

I am currently:

1.  Employed as a/an

1.a. Name of Employer #1 (if applicable)

1.b. Name of Employer #2 (if applicable)

2.  Self-employed as a/an

3.  Retired from:

3.a. Company Name

XYZ Company

3.b. Date of Retirement

(mm/dd/yyyy) ▶ 12/31/2011 ▼

4.  Unemployed since

(mm/dd/yyyy) ▶

5. My current individual annual income is:

(See Instructions) \$

Income you are using from any other person who was counted in your household size, including, in certain conditions, the intending immigrant. (See Instructions.) Please indicate name, relationship and income.

Person 1

6.a. Name

Person 4

9.a. Name

9.b. Relationship

9.c. Current Income

\$

10. My current Annual Household Income (Total all lines from 5, 6.c., 7.c., 8.c., and 9.c. Will be Compared to Poverty Guidelines – See Form I-864P.)

\$



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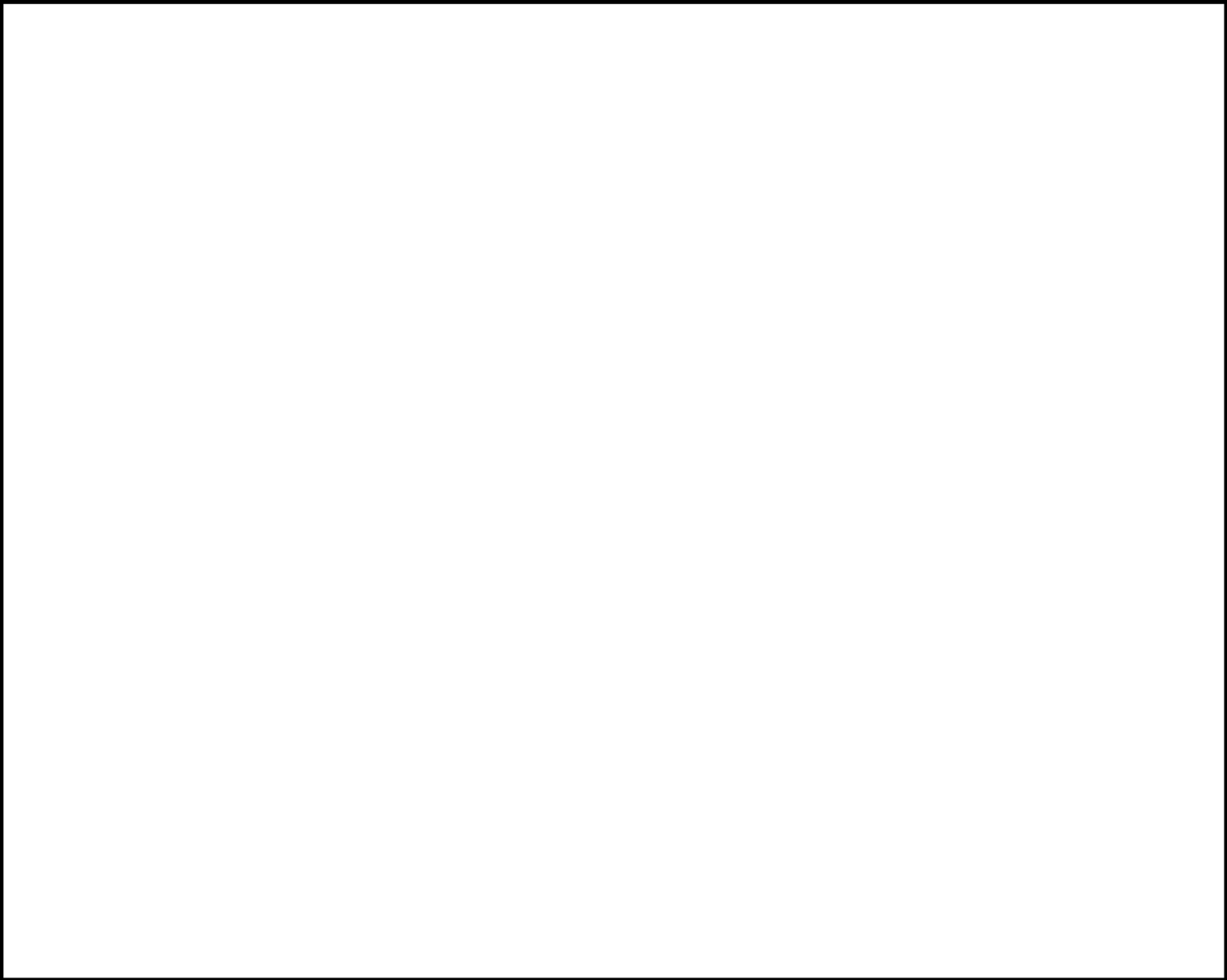
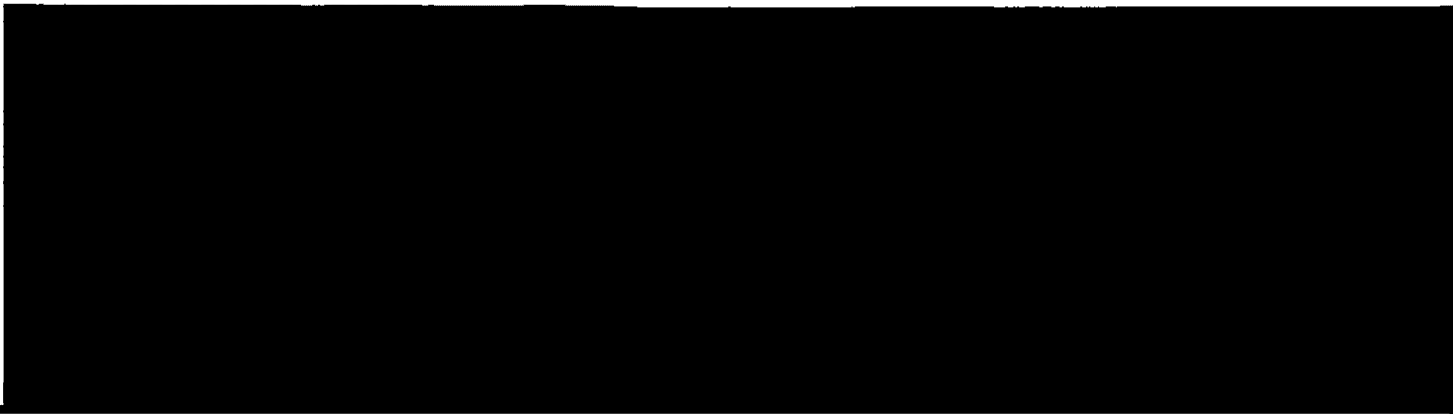
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## Answer:

- No, Petitioner/Sponsor does not need a current federal income tax return.
- Petitioner/Sponsor did not earn any money to claim. (May have nontaxable pensions or Social Security income)
- Should have a Joint Sponsor with a completed Form I-864; or
- A household member with a completed Form I-864A.





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(b)(5)

## Answer:

- No, The petitioner/sponsor does not need a current federal income tax return.
- Petitioner/Sponsor did not earn any money to claim on federal income tax return.
- Should have a Joint Sponsor with a completed Form I-864; or
- A household member with a completed Form I-864A.



# Example 3: Sponsor is a student

## Part 6. Sponsor's Income and Employment

I am currently:

1.  Employed as a/an

Student

1.a. Name of Employer #1 (if applicable)

1.b. Name of Employer #2 (if applicable)

2.  Self-employed as a/an

3.  Retired from:

3.a. Company Name

3.b. Date of Retirement

(mm/dd/yyyy) ►



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**Part 6. Sponsor's Income and Employment (continued)**

4.  Unemployed since  
(mm/dd/yyyy) ▶

5. My current individual annual income is:  
(See Instructions) \$

Income you are using from any other person who was counted in your household size, including, in certain conditions, the intending immigrant. (See Instructions.) Please indicate name, relationship and income.

**Person 1**

6.a. Name

**Person 4**

9.a. Name

9.b. Relationship

9.c. Current Income \$

10. My current Annual Household Income (Total all lines from 5, 6.c., 7.c., 8.c., and 9.c. Will be Compared to Poverty Guidelines -- See Form I-864P.)

\$



## Answer:

- No, since no income was earned, the petitioner/sponsor will not have a current federal income tax return.
- Should have a Joint Sponsor with a completed Form I-864; or
- A household member with a completed Form I-864A.





# Example 4: Single status on tax return

## Part 6. Sponsor's Income and Employment (continued)

My total income (adjusted gross income on IRS Form 1040EZ) as reported on my Federal tax returns for the most recent 3 years was:

	Tax Year		Total Income
13.a.	<input type="text"/>	(most recent)	13.a.1. \$ <input type="text"/>
13.b.	<input type="text"/>	(2nd most recent)	13.b.1. \$ <input type="text"/>
13.c.	<input type="text"/>	(3rd most recent)	13.c.1. \$ <input type="text"/>

14.  (Optional) I have attached photocopies or transcripts of my Federal tax returns for my second and third most recent tax years.

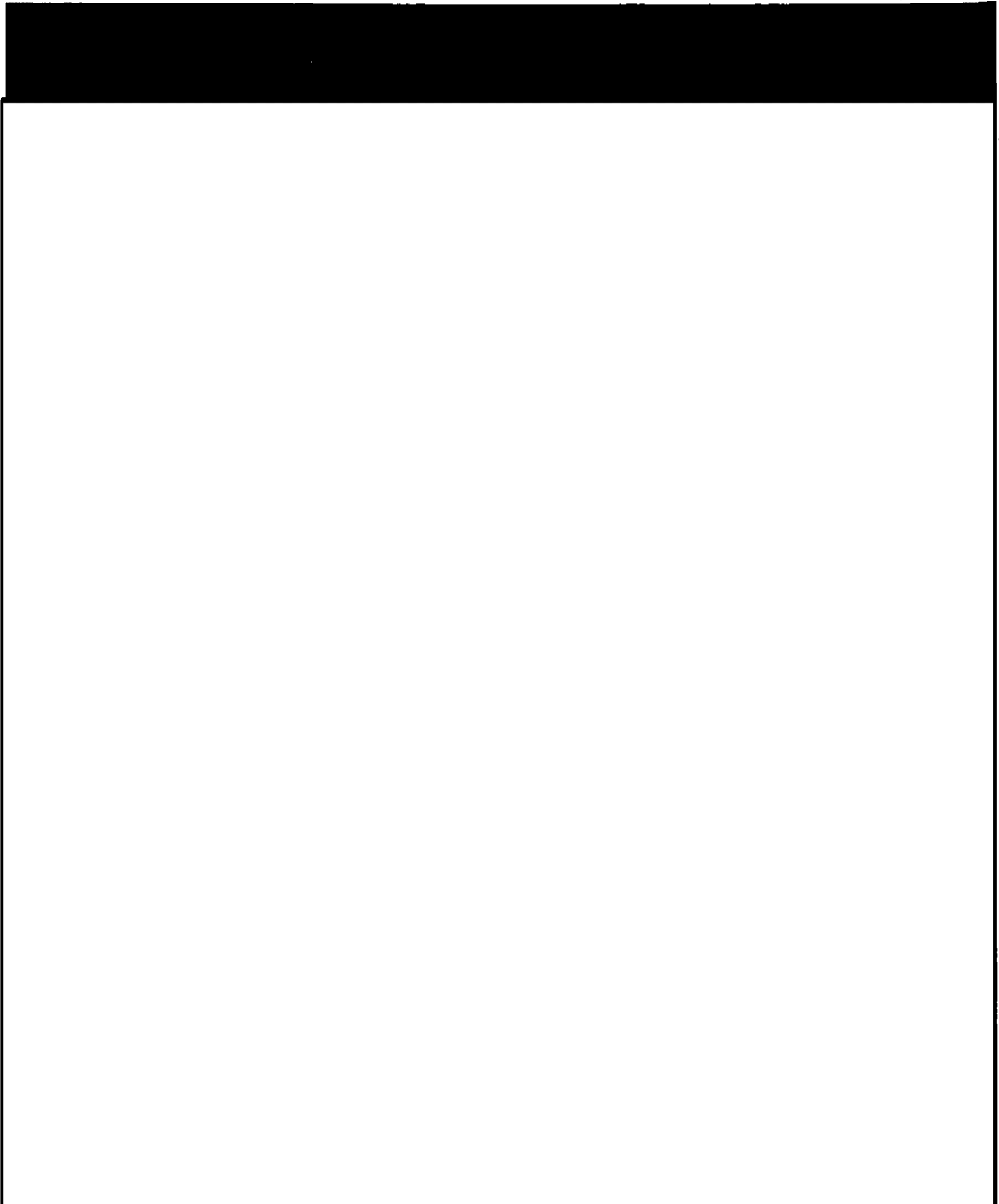


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## Answer:

- No, the petitioner/sponsor did not earn enough income to file a federal income tax return.
- Should have a Joint Sponsor with a completed Form I-864; or
- A household member with a completed Form I-864A.





# Federal Income Tax Forms

## Where to find the income:

Form I-864 instructions page 8:

- For purposes of this affidavit, the line for gross (total) income on IRS Forms 1040 and 1040A will be considered when determining income. For persons filing IRS Form 1040 EZ, the line for adjusted gross income will be considered.



# Federal Income Tax Forms

- Form 1040 - Total Income, Line 22

<b>1040</b>	Department of the Treasury—Internal Revenue Service (99)	<b>2011</b>	OMB No. 1545-0074
	<b>U.S. Individual Income Tax Return</b>		
For the year Jan. 1–Dec. 31, 2011, or other tax year beginning		, 2011, ending , 20	
Your first name and initial		Last name	
If a joint return, spouse's first name and initial		Last name	

## Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 22)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 24)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 25)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation in excess of \$2,400 per recipient (see page 27)	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 27)	20b	
21	Other income. List type and amount (see page 29)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	

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# Federal Income Tax Forms

- Form 1040A - Total Income, Line 15

Form <b>1040A</b>		Department of the Treasury—Internal Revenue Service		<b>U.S. Individual Income Tax Return</b> (99)		<b>2011</b>		IRS Use Only—1	
Your first name and initial				Last name					
If a joint return, spouse's first name and initial				Last name					

## Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 24.

Employee, but do not attach, any payment. Also, please use Form 1040-V.



<b>7</b>	Wages, salaries, tips, etc. Attach Form(s) W-2.	<b>7</b>
<b>8a</b>	Taxable interest. Attach Schedule B if required.	<b>8a</b>
<b>b</b>	Tax-exempt interest. Do not include on line 8a.	<b>8b</b>
<b>9a</b>	Ordinary dividends. Attach Schedule B if required.	<b>9a</b>
<b>b</b>	Qualified dividends (see page 25).	<b>9b</b>
<b>10</b>	Capital gain distributions (see page 25).	<b>10</b>
<b>11a</b>	IRA distributions.	<b>11a</b>
		<b>11b</b> Taxable amount (see page 25).
		<b>11b</b>
<b>12a</b>	Pensions and annuities.	<b>12a</b>
		<b>12b</b> Taxable amount (see page 26).
		<b>12b</b>
<b>13</b>	Unemployment compensation in excess of \$2,400 per recipient and Alaska Permanent Fund dividends (see page 28).	<b>13</b>
<b>14a</b>	Social security benefits.	<b>14a</b>
		<b>14b</b> Taxable amount (see page 28).
		<b>14b</b>
National Benefits Center		
<b>15</b>	Add lines 7 through 14b (far right column). This is your total income. ▶	<b>15</b>
<b>94</b>		

# Federal Income Tax Forms

- Form 1040-EZ - Adjusted Gross Income, Line 4

Department of the Treasury—Internal Revenue Service			
<b>Form 1040EZ</b>		<b>Income Tax Return for Single and Joint Filers With No Dependents (99) 2011</b>	
		OMB No. 1545-0074	
Your first name and initial		Last name	Your social security number
If a joint return, spouse's first name and initial		Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign	
Foreign country name	Foreign province/county	Foreign postal code	Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
<b>Income</b>	<b>1</b> Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	<b>1</b>	
Attach Form(s) W-2 here.	<b>2</b> Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	<b>2</b>	
Enclose, but do not attach, any payment.	<b>3</b> Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	<b>3</b>	
	<b>4</b> Add lines 1, 2, and 3. This is your adjusted gross income.	<b>4</b>	



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# Other Income Tax Forms

- Puerto Rico, Form 482 (Long Form)  
Adjusted Gross Income, Line 5

Formulario 482 Rev. 5 dic 11

<b>FORMA LARGA</b>												<input type="radio"/> PLANILLA CON CHEQUE (FAVOR DE FLJAR CHEQUE EN ESTE LUGAR)																	
Liquidador						Revisor						2011						GOBIERNO DE PUERTO RICO DEPARTAMENTO DE HACIENDA						2011					
R	G	RO	V1	V2	P1	P2	N	D1	D2	E	A	M	PLANILLA DE CONTRIBUCION SOBRE INGRESOS DE INDIVIDUOS AÑO CONTRIBUTIVO 2011 O AÑO COMENZADO EL _____ de _____ de _____ Y TERMINADO EL _____ de _____ de _____																
Nombre del Contribuyente						Inicial		Apellido Paterno				Apellido Materno				Número de Seguro Social Contribuyente													

N) Ganancia neta de capital a largo plazo en Fondos de Inversión (Someta Anejo Q1) .....	(16)		00
O) Participación distribible en beneficios de sociedades, sociedades especiales y corporaciones de individuos (Someta Anejo R) .....	(17)		00
P) Pensión recibida por divorcio o separación (Núm. seguro social del que paga: _____) (18) .....	(19)		00
3. Total de Ingresos (Sume líneas 1B, 1C y 2A a la 2P) .....	(20)		00
4. Pensión Pagada por Divorcio o Separación (Núm. seg. soc. del que la recibe: _____) (21) (Núm. sentencia _____) (22) (23) .....	(24)		00
5. Ingreso Bruto Ajustado (Línea 3 menos línea 4) .....	(25)		00



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# Other Income Tax Forms

- Puerto Rico, Form 481 (Short Form)  
Adjusted Gross Income, Line 4

Formulario 481 Rev. 27 oct 11

<b>FORMA CORTA</b>		<input type="radio"/> PLANILLA CON CHEQUE (FAVOR DE PEGAR CHEQUE EN ESTE LUGAR)		Número de Serie												
Liquidador		Revisor		2011 GOBIERNO DE PUERTO RICO DEPARTAMENTO DE HACIENDA 2011												
PLANILLA DE CONTRIBUCION SOBRE INGRESOS DE INDIVIDUOS		AÑO CONTRIBUTIVO 2011 O AÑO COMENZADO EL		<input type="radio"/> PLANILLA ENMENDADA												
R	G	RO	V1	V2	P1	P2	N	D1	D2	E	A	M	AÑO CONTRIBUTIVO 2011 O AÑO COMENZADO EL		<input type="radio"/> FALLECIDO DURANTE EL AÑO: / /	
														Sello de Recibido		
Nombre del Contribuyente		Inicial		Apellido Paterno		Apellido Materno		Número de Seguro Social Contribuyente								

2. Salarios del Gobierno Federal (Véanse instrucciones) .....	(02)		00	(04)		00
3. Ingresos de anualidades y pensiones (Anejo H Individuo, Parte II, línea 12) .....	(05)			(05)		00
4. Ingreso Bruto Ajustado (Sume el total de las líneas 1B, 2B y 3B) .....	(06)			(06)		00



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# Schedules used with Form 1040

- Schedule C or C-EZ (Sole Proprietorship)
- Schedule D (Capital gains and Losses)
- Schedule E (Rental/Royalty Income)
- Schedule F (Farm Income)



# Schedules used with Form 1040 (cont..)

## Schedule C:

- Used to report self employment income
- Sponsor's often attempt to use line 7 (gross income) to meet the income requirements.

Department of the Treasury Internal Revenue Service (99)		▶ For information on Schedule C and its instructions, go to <a href="http://www.irs.gov/schedulec">www.irs.gov/schedulec</a> ▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.		Attachment Sequence No. <b>09</b>	
Name of proprietor				Social security number (SSN)	
A Principal business or profession, including product or service (see instructions)				B Enter code from instructions ▶	
C Business name. If no separate business name, leave blank.				D Employer ID number (EIN), (see instr.)	
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code					
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶					
G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses . . . <input type="checkbox"/> Yes <input type="checkbox"/> No					
H If you started or acquired this business during 2011, check here . . . . . ▶ <input type="checkbox"/>					
I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No					
J If "Yes," did you or will you file all required Forms 1099? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No					

### Part I Income

1a	Merchant card and third party payments. For 2011, enter -0-	1a		
b	Gross receipts or sales not entered on line 1a (see instructions)	1b		
c	Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c		
d	<b>Total gross receipts.</b> Add lines 1a through 1c	1d		
2	Returns and allowances plus any other adjustments (see instructions)	2		
3	Subtract line 2 from line 1d	3		
4	Cost of goods sold (from line 42)	4		
5	<b>Gross profit.</b> Subtract line 4 from line 3	5		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7	<b>Gross Income.</b> Add lines 5 and 6	7		



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# Schedules used with Form 1040 (cont.)

## Schedule C (cont.)

### Discretionary item:

- Depreciation expense (line 13) may be used to 'add back' to total income when determining if the sponsor meets the income requirements.

Part III Expenses. Enter expenses for business use of your home only on line 30.			
8	Advertising . . . . .	8	
9	Car and truck expenses (see page C-4) . . . . .	9	
10	Commissions and fees . . . . .	10	
11	Contract labor (see page C-4) . . . . .	11	
12	Depreciation . . . . .	12	
13	Depreciation and section 179 expense deduction (not included in Part II) (see page C-5) . . . . .	13	
14	Employee benefit programs (other than on line 16) . . . . .	14	
15	Insurance (other than health) . . . . .	15	
16	Interest:		
	a Mortgage (paid to banks, etc.) . . . . .	16a	
	b Other . . . . .	16b	
17	Legal and professional services . . . . .	17	
18	Office expense . . . . .	18	
19	Pension and profit-sharing plans . . . . .	19	
20	Part or lease (see page C-6):		
	a Vehicles, machinery, and equipment . . . . .	20a	
	b Other business property . . . . .	20b	
21	Repairs and maintenance . . . . .	21	
22	Supplies (not included in Part II) . . . . .	22	
23	Taxes and licenses . . . . .	23	
24	Travel, meals, and entertainment:		
	a Travel . . . . .	24a	
	b Deductible meals and entertainment (see page C-6) . . . . .	24b	
25	Utilities . . . . .	25	
26	Wages (less employment credits) . . . . .	26	
27	Other expenses (from line 48 on page 2) . . . . .	27	

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# Schedules used with Form 1040

## Schedule C (cont.)

• Schedule C income from line 31 carries to Form 1040, line 12 and is part of the total income

28 Total expenses before expenses for business use of home. Add lines 8 through 27 . . . . . ▶	28	
29 Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	29	
30 Expenses for business use of your home. Attach Form 8829 . . . . .	30	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see page C-7). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	
32 If you have a loss, check the box that describes your investment in this activity (see page C-7). • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 8189. Your loss may be limited.	32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.	

For Paperwork Reduction Act Notice, see page C-9 of the instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2009



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National Automated Clearinghouse

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# Schedules used with Form 1040 (cont..)

- Schedule D (Capital Gains)
  - Used to report gains or losses from Capital gains transaction.
  - May be used to support an income trend.

<b>SCHEDULE D</b> <b>(Form 1040)</b>  Department of the Treasury Internal Revenue Service (99)	<b>Capital Gains and Losses</b>  ▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions for Schedule D (Form 1040). ▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.	OMB No. 1545-0074  <b>2011</b> Attachment Sequence No. 12
Name(s) shown on return		Your social security number
<b>Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less</b>		



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# Schedules used with Form 1040 (cont..)

## Schedule E

- Used to report Income/Loss from Rentals or Royalties
- Sponsor's often attempt to use line 3 or 4 to meet the income requirements.
- Net Schedule E income from line 31 carries to Form 1040, line 17 and is part of the total income.

Type of Property:					
1 Single Family Residence	3 Vacation/Short-Term Rental	5 Land	7 Self-Rental		
2 Multi-Family Residence	4 Commercial	6 Royalties	8 Other (describe)		
Income:		Properties			
		A	B	C	
<b>3a</b> Merchant card and third party payments. For 2011, enter -0-	<b>3a</b>				
<b>b</b> Payments not reported to you on line 3a . . . . .	<b>3b</b>				
<b>4</b> Total not including amounts on line 3a that are not income (see instructions) . . . . .	<b>4</b>				



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# Schedules used with Form 1040 (cont..)

## Schedule E (cont.)

Discretionary item:

Depreciation expense (line 18) may be used to 'add back' to total income when determining if the sponsor meets the income requirements.

Expenses:							
5	Advertising . . . . .	5					
6	Auto and travel (see instructions) . . . . .	6					
7	Cleaning and maintenance . . . . .	7					
8	Commissions. . . . .	8					
9	Insurance . . . . .	9					
10	Legal and other professional fees . . . . .	10					
11	Management fees . . . . .	11					
12	Mortgage interest paid to banks, etc. (see instructions)	12					
13	Other interest. . . . .	13					
14	Repairs. . . . .	14					
15	Supplies . . . . .	15					
16	Taxes . . . . .	16					
17	Utilities . . . . .	17					
18	Depreciation expense or depletion . . . . .	18					
19	Other (list) → . . . . .	19					
20	Total expenses. Add lines 5 through 19 . . . . .	20					



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# Schedules used with Form 1040

- Schedule F
  - Used to report Farm income
  - Net Schedule F income from line 34 carries to Form 1040, line 18 and is part of the total income.
  - Sponsor's often attempt to use gross income on line 9 of Schedule F to meet the income requirements.

Discretionary item:

- Depreciation expense (line 14) may be used to 'add back' to total income when determining if the sponsor meets the income requirements.



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# Schedules used with Form 1040 (cont..)

<b>SCHEDULE F</b> <b>(Form 1040)</b>  Department of the Treasury Internal Revenue Service (99)	<b>Profit or Loss From Farming</b>  ▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B. ▶ See Instructions for Schedule F (Form 1040).	OMB No. 1545-0074  <b>2011</b> Attachment Sequence No. 14
Name of proprietor		Social security number (SSN)

**Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9)**

1a Specified sales of livestock and other resale items (see instructions) . . . . .	<b>1a</b>			
b Sales of livestock and other resale items not reported on line 1a . . . . .	<b>1b</b>			
c Total of lines 1a and 1b (see instructions) . . . . .	<b>1c</b>			
d Cost or other basis of livestock or other items reported on line 1c . . . . .	<b>1d</b>			
e Subtract line 1d from line 1c. . . . .				<b>1e</b>
2a Specified sales of products you raised (see instructions) . . . . .				<b>2a</b>
b Sales of products you raised not reported on line 2a . . . . .				<b>2b</b>
3a Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>3a</b>		<b>3b Taxable amount</b>	<b>3b</b>
4a Agricultural program payments (see instructions) . . . . .	<b>4a</b>		<b>4b Taxable amount</b>	<b>4b</b>
5a Commodity Credit Corporation (CCC) loans reported under election . . . . .				<b>5a</b>
b CCC loans forfeited . . . . .	<b>5b</b>		<b>5c Taxable amount</b>	<b>5c</b>
6 Crop insurance proceeds and federal crop disaster payments (see instructions)				
a Amount received in 2011 . . . . .	<b>6a</b>		<b>6b Taxable amount</b>	<b>6b</b>
c If election to defer to 2012 is attached, check here <input type="checkbox"/> . . . . .			<b>6d Amount deferred from 2010</b>	<b>6d</b>
7a Specified custom hire (machine work) income (see instructions) . . . . .				<b>7a</b>
b Custom hire income not reported on line 7a . . . . .				<b>7b</b>
8a Specified other income (see instructions) . . . . .				<b>8a</b>
b Other income not reported on line 8a (see instructions) . . . . .				<b>8b</b>
9 Gross income. Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) . . . . . ▶				<b>9</b>



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# Schedules used with Form 1040 (cont.)

Discretionary item:

Depreciation expense (line 14) may be used to 'add back' to total income

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).			
10	Car and truck expenses (see instructions). Also attach Form 4562	10	
11	Chemicals . . . . .	11	
12	Conservation expenses (see instructions)	12	
13	Custom hire (machine work)	13	
14	Depreciation and section 179 expense (see instructions)	14	
15	Employee benefit programs other than on line 23 . . .	15	
23	Pension and profit-sharing plans	23	
24	Rent or lease (see instructions):		
	a Vehicles, machinery, equipment	24a	
	b Other (land, animals, etc.) . .	24b	
25	Repairs and maintenance . .	25	
26	Seeds and plants . . . . .	26	
27	Storage and warehousing . .	27	
28	Supplies . . . . .	28	
29	Taxes . . . . .	29	



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# Should I use the schedules in my determination of sufficiency?

- Not by themselves – any profits or losses are automatically carried to the front page of the 1040 which are calculated to determine the amount on line 22 – Total income.
- Discretionary decisions may be used for certain items found on supporting schedules



# IRS Tax Return Transcript

- An IRS Tax Return Transcript may be submitted instead of a copy of the income tax return.
- Do not mistake a Tax Return Transcript for a Wage and Earnings Statement.



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# IRS Tax Return Transcript



Internal Revenue Service  
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

## Tax Return Transcript

Request Date: MM-DD-YY

Response Date: MM-DD-YY

Tracking Number: 1000-1234567

SSN Provided: 123-45-6789  
Tax Period Ending: Dec. 31, 2006

The following items reflect the amount as shown on the return (PR), and the amount as adjusted (PC), if applicable. They do not show subsequent activity on the account.

SSN: 123-45-6789                      SPOUSE SSN: 321-54-9876  
NAME (S) SHOWN ON RETURN:        FIRST & SPOUSE LAST  
ADDRESS:                                1234 FIRST BLVD  
    CITY, ST 12345-6789-123

FILING STATUS:                      Married Filing Joint  
FORM NUMBER:                        1040  
CYCLE POSTED:                        20071808  
RECEIVED DATE:                      Apr. 15, 2007  
REMITTANCE:                         0.00  
EXEMPTION NUMBER:                   2  
DEPENDENT 1 NAME  
CTRL:  
DEPENDENT 1 SSN:

### Income

WAGES, SALARIES, TIPS, ETC:	\$ 0.00
TAXABLE INTEREST INCOME: SCH B:	\$ 7,154.00
TAX-EXEMPT INTEREST:	\$ 0.00
ORDINARY DIVIDEND INCOME: SCH B:	\$ 784.00
QUALIFIED DIVIDENDS:	\$ 784.00
REFUNDS OF STATE/LOCAL TAXES:	\$ 54.00
ALIMONY RECEIVED:	\$ 0.00
BUSINESS INCOME OR LOSS (Schedule C):	\$ 195,665.00
BUSINESS INCOME OR LOSS: SCH C PER COMPUTER:	\$ 195,665.00
CAPITAL GAIN OR LOSS: (Schedule D):	\$ -3,000.00
CAPITAL GAINS OR LOSS: SCH D PER COMPUTER:	\$ -3,000.00
OTHER GAINS OR LOSSES (Form 4797):	\$ 0.00
TOTAL IRA DISTRIBUTIONS:	\$ 0.00



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# Form W-2 Wage and Tax Statement

- Provides Form W-2, 1099 information submitted to the IRS but does not contain tax return information.

 **Internal Revenue Service**  
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Wage and Income Transcript W-2 **SAMPLE**

Request Date: 05-25-2007

Response Date: 05-25-2007

Employee Number: TW9JB

Tracking Number: 100015364659

SSN Provided: 123-45-6789

Tax Period Requested: December, 2006

## Form W-2 Wage and Tax Statement

**Employer:**

Employer Identification Number (EIN): 130000000

UNITED PARCEL SERVICE INC

55 GLENLAKE PKWY NE

ATLANTA, GA 30328-0000

**Employee:**

Employee's Social Security Number: 123-45-6789

Ted Taxpayer

123 Main Street

CRAB ORCHARD, WV 25827-0000



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# Active Duty Military

- When reviewing the federal income tax return and you notice the military petitioner/sponsor states their current salary is one number and their tax return reflects a significantly lower amount. What should I do?
- Look for the W-2.





22222		Void <input type="checkbox"/>		Employee's social security number		For Official Use Only ▶ OMB No. 1545-0046			
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld			
				5 Medicare wages and tips		6 Medicare tax withheld			
				7 Social security tips		8 Allocated tips			
d Control number				9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial		Last name		Buff.		11 Nonqualified plans			
f Employee's address and ZIP code				12a See instructions for box 12		12b			
				13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>	
				14 Other		12c		12d	
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.			
						19 Local income tax			
						20 Locality name			

Form **W-2** Wage and Tax Statement

**2008**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

See box 12...is there a letter and a number in this box?



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# What does Code Q in box 12 on a W-2 represent?

- **Code Q—Nontaxable combat pay.** If you are a military employer, report any nontaxable combat pay in box 12.
- This can be found in the W-2 and W-3 Instructions at:  
[http://www.irs.gov/pub/irs-pdf/iw2w3\\_08.pdf](http://www.irs.gov/pub/irs-pdf/iw2w3_08.pdf)



# Is there any where else I can look?

- Did the petitioner/sponsor submit a copy of their most recent LES (Leave and Earnings Statement)?
- Notice the top right corner of the statement is Period Covered...this is a monthly statement.
- Now look under entitlements:
  - Base Pay
  - BAS
  - BAH
    - This total is how much the active duty military petitioner/sponsor is paid monthly.
    - This amount is not reflected on W-2's because BAH & BAS are generally tax-exempt.



# MILITARY LES STATEMENT

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT															
ID	NAME (Last, First, MI)	SOC. SEC. NO.	GRADE	PAY DATE	YRS SVC	ETS	BRANCH	ADSN/DSSN	PERIOD COVERED						
			ES	040211	04	100210	AF		131 JUL 06						
ENTITLEMENTS			DEDUCTIONS			ALLOTMENTS			SUMMARY						
Type	Amount	Type	Amount	Type	Amount										
A	BASE PAY	2297.30	FEDERAL TAXES	63.46	DISCRETIONARY ALT	1421.00	+Anc Fund					.00			
B	BAS	394.43	FICA-SOC SECURITY	139.33	TRICARE DENTAL	11.58	+Tot Ent					4295.73			
C	BAN	1738.00	FICA-MEDICARE	32.69			-Tot Ded					1570.22			
D			SGI	27.00			-Tot Ad					1532.58			
E			AFRH	.60			+Net Amt					1163.99			
F			FAMILY SGI	5.60			-Cr Fund					.00			
G			TSP	112.37			+EOM Pay					1163.99			
H			MID-MONTH-PAY	1164.47											
I							DIENS					040211			
J							BETPLAN					CHOICE			
K															
L															
M															
N															
O															
TOTAL		4266.73	1570.22	1532.58											
LEAVE	BF Bal	End	Used	Cr Bal	EPS Bal	Lv Lost	Lv Paid	Use/Loss	FED TAXES	Wage Period	Wage YTD	M/S	Ex	Accl Tax	Tax YTD
	31.5	35.0	11	33.5	35.5	.0	.0	.0	2134.83	13082.36	M	02	.00	.00	23561
FICA TAXES	Wage Period	Soc Wage YTD	Soc Tax YTD	Med Wage YTD	Med Tax YTD	STATE TAXES	St	Wage Period	Wage YTD	M/S	Ex	Tax YTD			
	7247.30	14402.30	892.94	1689.50	338.00		AK	.00	.00	N	.00	.00			
PAY DATA	BAQ Type	BAQ Depn	VHA Zip	Rent Amt	Share	Star	JFTR	Depns	2D JFTR	BAS Type	Charly YTD	TRC	PACIDN		
	WDEP	SPOUSE	08661	.00	1	R		.0			.00				
THRIFT SAVINGS PLAN (TSP)	Base Pay Rate	Base Pay Current	Spec Pay Rate	Spec Pay Current	Ins Pay Current	Ins Pay Current	Bonus Pay Rate	Bonus Pay Current							
	.00	.00	.00	.00	.00	.00	.00	.00							
	TSP YTD Deductions				Deferred		Exempt								
	720.14				720.14		.00								
REMARKS:	YTD ENTITLE			2778.11			YTD DEDUCT			2342.92					
<p>IF TSP ELECTION AMT EXCEEDS NET AMT DUE, TSP WILL NOT BE DEDUCTED.</p> <p>LEAVE CARRYOVER DECREASED TO 75 DAYS FOR FY08. NO ACTION REQUIRED BY MEMBERS. DEAS WILL BEGIN RESTORING AFTER 1 OCT 08.</p> <p>MYPAY HAS ALLOWED MBRS TO ELECT A HARD-COPY LES VIA US MAIL. IF POLICY IS TO PROVIDE AN ELECTRONIC LES, EFF 1 OCT (SEP LES) AF WILL NO LONGER PRINT LES STATEMENTS IF AVAILABLE ON MYPAY. THANK YOU FOR YOUR SUPPORT.</p> <p>IF YOUR SPOUSE WANTS INFO ABOUT THE MILITARY LIFESTYLE WE INVITE HIM/HER TO JOIN US FOR THE NEXT HEART LINK SPOUSES ORIENTATION. LUNCH AND CHILD CARE ARE PROVIDED. CALL YOUR</p> <p>BASE ARMAN &amp; FAMILY READINESS CTR FOR DETAILS.</p> <p>IF YOU GAMBLE WITH SAFETY...YOU BET YOUR LIFE.</p> <p>ELECTIONS ARE COMING! UPDATE YOUR ADDRESS TO GET AN ABSENTEE BALLOT. REQUEST YOUR BALLOT FOR THE PRESIDENTIAL AND STATE ELECTIONS. SEE YOUR VOTING ASST. OFFICER OR WWW.FVAP.GOV.</p> <p>TSP 080701(193)            RATE CHG SGI 080701(169)            CHANGE GRADE 080701(184)            BAH BASED ON WDEP, ZIP 08641            BANK [REDACTED]            ACCT # [REDACTED]</p>															



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# Reviewing Form I-864 (cont..)

## Part 7

### Use of assets to supplement income:

- If a sponsor cannot meet the Poverty Guideline requirement based upon total household income, he or she may show evidence of assets owned by the sponsor, and/or members of the sponsor's household, that are available to support the sponsored immigrant(s) and can be readily converted into cash within 1 year.



# Reviewing Form I-864 (cont..)

## Part 7. Use of assets to supplement income. (Optional)

If your income, or the total income for you and your household, from line 24c exceeds the Federal Poverty Guidelines for your household size, YOU ARE NOT REQUIRED to complete this Part. Skip to Part 8.

### 26. Your assets (Optional)

- a. Enter the balance of all savings and checking accounts. \$ \_\_\_\_\_
- b. Enter the net cash value of real-estate holdings. (Net means current assessed value minus mortgage debt.) \$ \_\_\_\_\_
- c. Enter the net cash value of all stocks, bonds, certificates of deposit, and any other assets not already included in lines 26 (a) or (b). \$ \_\_\_\_\_
- d. Add together lines 26 a, b and c and enter the number here. TOTAL: \$ \_\_\_\_\_

### 27. Your household member's assets from Form I-864A. (Optional)

Assets from Form I-864A, line 12d for

\$ \_\_\_\_\_

\_\_\_\_\_  
(Name of Relative)



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# Reviewing Form I-864 (cont..)

## 28. Assets of the principal sponsored immigrant. *(Optional)*

The principal sponsored immigrant is the person listed in line 2.

a. Enter the balance of the sponsored immigrant's savings and checking accounts. \$ \_\_\_\_\_

b. Enter the net cash value of all the sponsored immigrant's real estate holdings. (Net means investment value minus mortgage debt.) \$ \_\_\_\_\_

c. Enter the current cash value of the sponsored immigrant's stocks, bonds, certificates of deposit, and other assets not included on line a or b. \$ \_\_\_\_\_

d. Add together lines 28a, b, and c, and enter the number here. \$ \_\_\_\_\_

## 29. Total value of assets.

Add together lines 26d, 27 and 28d and enter the number here.

TOTAL: \$ \_\_\_\_\_



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# Reviewing Form I-864 (cont..)

## Evidence of assets:

- Evidence of the sponsor's assets should be submitted along with the Form I-864.
- Evidence should establish the location, ownership, and value of each listed asset, including any liens or liabilities for each listed asset.





# Evidence of Assets (cont..)

## Evidence of assets:

- To qualify as “significant assets” the combined cash value of all the assets (the total value of the assets less any offsetting liabilities).
- You may not include the net value an automobile unless you show that you have more than one automobile, and at least one automobile is not included as an asset.



# Reviewing Form I-864 (cont..)

## Evidence of assets:

- Evidence of assets includes, but is not limited to:
  - Bank statements covering the last 12 months, or a statement from an officer of the bank or other financial institution.
  - Evidence of ownership and value of stocks, bonds, and certificates of deposit, and dates acquired;
  - Evidence of ownership and value of other personal property and dates acquired; and
  - Evidence of ownership and value of any real estate and dates acquired.



# Reviewing Form I-864 (cont..)

## Amount of assets required:

- In order to qualify using assets, the total net value of all assets must generally equal at least **five times the difference** between the sponsor's total household income and the minimum income requirement for the current year.
- If you are a U.S. citizen and you are sponsoring your spouse or minor child, the total value of your assets must only be equal to at least **three times the difference**.



# Income Requirements (cont..)

## Amount of assets required:

- If the intending immigrant is an alien orphan who will be adopted in the United States after the alien orphan acquires permanent residence, and who will, as a result, acquire citizenship under section 320 of the Act, the total value of your assets need only equal the difference.



# Example 1:

USC sponsor of a parent with a household size of 4:

125 % of 2012 Poverty Guidelines	\$28,812	
Sponsor's income	<u>\$22,500</u>	
Difference	\$ 6,312	
Multiply by 5		<u>X</u>
<u>5</u>		
Minimum Required Net Value of Assets	<u>\$31,560</u>	



# Example 2:

USC sponsor of a spouse with a household size of 4:

125 % of 2012 Poverty Guidelines	\$28,812
Sponsor's income	<u>\$22,500</u>
Difference	\$ 6,312
Multiply by 3	<u>x 3</u>
Minimum Required Net Value of Assets	<u>\$18,936</u>



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# Example 3:

The intending immigrant is an orphan who will be adopted in the U.S. ... (household size of 4):

125 % of 2012 Poverty Guidelines	\$28,812
Sponsor's income	<u>\$22,500</u>
Minimum Required Net Value of Assets	\$6,312



# Common Problems with Assets

- History of Bank statements is less than 12 months
- Letter from bank is generic and does not reference the average annual balance
- Huge balance in account with the amount being:
  - A recent transaction
  - From a line of credit





# Common Problems with Assets

## (cont..)

- Sometimes the assets are submitted to us from foreign accounts.
- Try to use a currency converter to interpret the value of the accounts.
- Link to currency converter:
  - <http://www.xe.com/ucc/>



# More asset concerns

- Real Estate Property with no evidence of mortgage history, current balance, or evidence the property is not financed.
- Appraisal is not from a licensed appraiser or no current property tax assessment attached.



# More Asset Concerns (cont..)

## Questions to ask concerning the asset:

- What is the value of this personal property?
- Can it be appraised?
- How long is the appraisal good for?
- What is the current market value for the personal property?
- When and how did they acquire the property?



# Termination of Sponsor's Obligation and Enforcement

- The obligations created under Form I-864 and I-864A terminate when the sponsored alien:
  - Becomes naturalized;
  - Is credited with at least 40 quarters of employment in the Social Security system;
  - Loses or abandons his or her lawful permanent resident status; or
  - Dies.



# Termination of Sponsor's Obligation and Enforcement (cont..)

- Divorce will not terminate the legal obligation made in the Affidavit of Support.



# Where do I find this information?

- Before you ask the question, have you looked in the following places:
  - AOS Dashboard
  - The Adjudicator's Field Manual (AFM)
  - The INA (Section 213A)
  - The 8 CFR § 213a
  - Policy memos
  - Training handouts
  - The application instructions
  - [WWW.USCIS.Gov](http://WWW.USCIS.Gov)
  - [WWW.IRS.Gov](http://WWW.IRS.Gov)



# Questions?



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# U.S. Citizenship and Immigration Services

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### I-864, Affidavit of Support

# Why is an Affidavit of Support Required?

- Every legal immigrant to the U.S. must establish that he or she will not become a "public charge."
- The immigrant must establish that he or she has adequate means of financial support to avoid resorting to public assistance for support.



# Why is an Affidavit of Support Required? (cont..)

- Section 212(a)(4) of the INA - an individual seeking admission to the United States or seeking to adjust status to that of an LPR is inadmissible if the individual, "at the time of application for admission or adjustment of status, is likely at any time to become a public charge."



# Why is an Affidavit of Support Required? (cont..)

- Although there is a waiver available for other grounds of excludability (even criminal grounds), there is no waiver for an immigrant who is excludable based on public charge grounds.

(b)(5)



(b)(5)

# Who is required to file a Form I-864, Affidavit of Support?

- All immediate relatives
  - Spouses (but not widow(er)s and VAWA self-petitioner), children, parents;
  - K non-immigrants adjusting to LPR status
  - orphans (unless the orphan would become a citizen upon adjustment of status pursuant to sect. 320 of the Act):
- All family-based preference immigrants;





# Immigrants exempt from filing Form I-864 (Must submit I-864W)

Any intending immigrant who:

- Is classified as the child of a U.S. citizen, if the child's adjustment of status application is approved before the child's 18th birthday, and if the approval will make the child a citizen under section 320 of the Act (i.e., the Child Citizenship Act of 2000)



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(b)(5)



# Immigrants exempt from filing Form I-864 (Must submit I-864W)

- Has already earned, or can be credited with 40 quarters of coverage pursuant to the Social Security Administration's regulations.



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# Immigrants exempt from filing Form I-864

- Diversity immigrants.
- Immigrants under special programs.  
(e.g. Cuban Adjustments)
- Employment based immigrants (other than those for whom a relative either filed the Form I-140 or owns 5% or more of the firm that filed the Form I-140).
- Refugees and asylees adjusting status under INA § 209.
- Registry applicants under INA § 249.



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# Form I-864, Affidavit of Support Under Section 213A of the Act

## Purpose:

- This form is required for most family-based immigrants and some employment-based immigrants to show that they have adequate means of financial support and that they are not likely to become a public charge.
- Completed by the Petitioner/Sponsor, Joint Sponsor, or the Substitute Sponsor.
- Used as a contract between a sponsor and the U.S. Government.



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# Form I-864 (cont..)

## General Sponsor Requirements:

- Must be a citizen or national of the United States or an alien who is lawfully admitted to the United States for permanent residence
- Must be at least 18 years old
- Must be domiciled in the United States, or its territories or possessions.
- Cannot be a corporation, organization, or other entity.



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# Form I-864 (cont..)

## Petitioning Sponsor:

- Must be the petitioner who filed a Form I-130 for a family member, Form I-129F for a fiancé(e), or Form I-600 or I-600A for an orphan.
- Must sign and complete Form I-864, even if a joint sponsor also submits an I-864.



# Form I-864 (cont..)

## Joint Sponsor:

- An individual who is willing to be held jointly liable with the petitioner for the support of the intending immigrant.
- Does not have to be related to the petitioning sponsor or the intending immigrant.
- May not combine income with the petitioner or a second joint sponsor to meet income requirements for any sponsored individual.
- A second joint sponsor may be used to meet the income requirements if there is more than one family member.



# Why do some files have a Joint Sponsor?

- If the petitioner or substitute sponsor cannot demonstrate the ability to maintain an income of at least 125% (or 100% when applicable) of the Federal Poverty Guidelines, the intending immigrant may meet the Affidavit of Support requirement by obtaining a joint sponsor who is willing to accept joint responsibility with the principal sponsor as to the obligation to provide support to the sponsored alien and to reimburse agencies who provide means-tested benefits to the sponsored alien during the period that the Affidavit is enforceable.



- The use of a joint sponsor does not eliminate the requirement that there be a signed Form I-864 from the petitioner or substitute sponsor with his or her most recent Federal tax return (or proof that there was no obligation to file).
- The petitioner or substitute sponsor, as well as the joint sponsor, has full financial responsibility for immigrant(s) they sponsor.
- If two joint sponsors are used, each joint sponsor is responsible for supporting only the intending immigrant(s) listed on that joint sponsor's Form I-864.





(b)(5)

# Form I-864 (cont..)

## When is a Joint Sponsor not needed?

- If the petitioning or substitute sponsor meets the income requirements based on his or her own income, there can be no joint sponsor.
  - Do not stamp the I-864 from the joint sponsor



## Example 2 of Joint Sponsor (cont..)

- The Joint Sponsors do not combine their incomes with the sponsor, nor do they combine their incomes with the additional joint sponsor.
- Each intending immigrant can only have 1 Joint Sponsor, yet the household can have 2 joint sponsors.



(b)(5)

# Form I-864 (cont..)

## Substitute Sponsor

- The death of the qualifying relative does not relieve the alien of the need to have a valid and enforceable Form I-864, Affidavit of Support. If the alien is required to have a Form I-864, a substitute sponsor will need to submit a Form I-864.



# Form I-864 (cont..)

## Substitute Sponsor (Cont.)

- The substitute sponsor must be the sponsored alien's:
  - Spouse
  - Parent
  - Son
  - Daughter
  - Sibling
  - Child (if at least 18 years of age)
  - Grandparent
  - Legal Guardian
  - Father-in-law
  - Mother-in-law
  - Son-in-law
  - Daughter-in-law
  - Sister-in-law
  - Brother-in-law
  - Grandchild



# Form I-864A, Contract Between Sponsor and Household Member

## Purpose:

- Used when sponsor's income and assets do not meet the income requirements and the qualifying household member chooses to combine their income and assets with the sponsor's to meet requirements.
- A separate I-864A must be used for each household member who is making his or her income available to support the immigrant.



# Form I-864A (cont..)

## Who may be a Household Member?

- A relative who has the same principal residence as the sponsor and is related to the sponsor as a spouse, adult child, parent, or sibling;
- A relative or other person whom the sponsor has lawfully claimed as a dependent on the sponsor's most recent Federal income tax return even if that person does not live at the same residence as the sponsor;





# Form I-864A (cont..)

## Who may be a Household Member? (cont..)

- The intending immigrant, in certain circumstances.
  1. The intending immigrant has the same principal residence as the sponsor and the intending immigrant can establish that his or her income will continue from the same source, even after acquisition of permanent residence.
  2. The intending immigrant is the sponsor's spouse and the intending immigrant can show that his or her income will continue from the same source after acquisition of permanent residence.



# Form I-864A (cont..)

## Use of Spouse's Income:

- A sponsor's spouse who qualifies as a household member and wishes to include his/her income to meet income requirements generally must file Form I-864A.
- If the spouse is not willing to let the sponsor rely on the spouse's income, the sponsor must provide evidence of his/her own income and which portion of any assets used to qualify can be attributed to him or her.



# Form I-864A (cont.)

## Use of Intending Immigrant's Income:

- A Form I-864A from the principal intending immigrant is not required unless the sponsor will rely on the principal intending immigrant's income to support the principal's spouse or child(ren).
- Income from an intending immigrant's unauthorized employment may not be considered in determining whether the sponsor's anticipated household income meets the applicable Poverty Guidelines threshold.



# Form I-864A (cont..)

## Use of Intending Immigrant's Assets:

- The intending immigrant does not need to complete Form I-864A if he or she is using his or her assets to qualify even if he or she has an accompanying spouse and/or children.



# Form I-864EZ, Affidavit of Support Under Section 213A of the Act

Purpose: A Shorter version of Form I-864

## Who may use Form I-864EZ?

Use Form I-864EZ if all following conditions apply:

1. Sponsor must be the person who filed the Form I-130 for the sponsored relative.
2. The relative being sponsored is the only person listed on the I-130 petition.
3. The income used to qualify is based entirely on salary or pension and is shown on W-2 or 1099.



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# Form I-864EZ (cont..)

## Restrictions for use of Form I-864EZ:

- Employment based applications MAY NOT use I-864EZ;
- No Joint Sponsor is allowed;
- No Substitute Sponsor s are allowed;
- Multiple beneficiaries are not allowed.



# Form I-864P

## Poverty Guidelines

- Health and Human Services publishes new Poverty Guidelines in the Federal Register each year. These guidelines become effective for USCIS purposes on the first day of the second full month following their release.
- USCIS publishes the governing guidelines for the location and size of each household on Form I-864P, Poverty Guidelines.



# Form I-864P (cont..)

- Lists the Poverty Guidelines
  - For the 48 Contiguous States, D.C., Puerto Rico, U.S. Virgin Islands and Guam
  - Alaska
  - Hawaii



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# I-864P (cont.)

## 2013 HHS Poverty Guidelines\*

Minimum Income Requirements for Use in Completing Form I-864

**For the 48 Contiguous States, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, and the Commonwealth of the Northern Mariana Islands:**

► Sponsor's Household Size    100% of HHS Poverty Guidelines\*    125% of HHS Poverty Guidelines\* ◀

*For sponsors on active duty in the  
U.S. Armed Forces who are petitioning  
for their spouse or child*

*For all other sponsors*

2	\$15,510	\$19,387
3	\$19,530	\$24,412
4	\$23,550	\$29,437
5	\$27,570	\$34,462
6	\$31,590	\$39,487
7	\$35,610	\$44,512
8	\$39,630	\$49,537

Add \$4,020 for each  
additional person.

Add \$5,025 for each  
additional person.



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# I-864P (cont.)

For Alaska:			For Hawaii:		
Sponsor's Household Size	100% of HHS Poverty Guidelines*	125% of HHS Poverty Guidelines*	Sponsor's Household Size	100% of HHS Poverty Guidelines*	125% of HHS Poverty Guidelines*
	<i>For sponsors on active duty in the U.S. Armed Forces who are petitioning for their spouse or child</i>	<i>For all other sponsors</i>		<i>For sponsors on active duty in the U.S. Armed Forces who are petitioning for their spouse or child</i>	<i>For all other sponsors</i>
2	\$19,380	\$24,225	2	\$17,850	\$22,312
3	\$24,410	\$30,512	3	\$22,470	\$28,087
4	\$29,440	\$36,800	4	\$27,090	\$33,862
5	\$34,470	\$43,087	5	\$31,710	\$39,637
6	\$39,500	\$49,375	6	\$36,330	\$45,412
7	\$44,530	\$55,662	7	\$40,950	\$51,187
8	\$49,560	\$61,950	8	\$45,570	\$56,962
	Add \$5,030 for each additional person.	Add \$6,287 for each additional person.		Add \$4,620 for each additional person.	Add \$5,775 for each additional person.



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# I-864P (cont.)

## Means - Tested Public Benefits

**Federal Means-Tested Public Benefits.** To date, Federal agencies administering benefit programs have determined that Federal means-tested public benefits include Food Stamps, Medicaid, Supplemental Security Income (SSI), Temporary Assistance for Needy Families (TANF), and the State Child Health Insurance Program (SCHIP).

**State Means-Tested Public Benefits.** Each State will determine which, if any, of its public benefits are means-tested. If a State determines that it has programs which meet this definition, it is encouraged to provide notice to the public on which programs are included. Check with the State public assistance office to determine which, if any, State assistance programs have been determined to be State means-tested public benefits.

**Programs Not Included:** The following Federal and State programs are not included as means-tested benefits: emergency Medicaid; short-term, non-cash emergency relief; services provided under the National School Lunch and Child Nutrition Acts; immunizations and testing and treatment for communicable diseases; student assistance under the Higher Education Act and the Public Health Service Act; certain forms of foster-care or adoption assistance under the Social Security Act; Head Start Programs; means-tested programs under the Elementary and Secondary Education Act; and Job Training Partnership Act programs.

\* These poverty guidelines remain in effect for use with Form I-864, Affidavit of Support, from March 1, 2013 until new guidelines go into effect in 2014.



# Form I-864W, Intending Immigrant's Affidavit of Support Exemption

## Who may file Form I-864W:

- An intending immigrant who is a child who will become a USC immediately under the Child Citizenship Act of 2000 (CCA).
- An intending immigrant filing for an immigrant visa as a self-petitioning widow(er) using Form I-360 (or as derivative child).
- An intending immigrant who has earned or can be credited with 40 quarters of coverage under the Social Security Act.



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# Form I-864W (cont..)

## Methods to Acquire 40 qualifying quarters:

- Working in the United States for 40 quarters in which you received the minimum income established by the Social Security Administration; or
- By being credited under section 213(a)(3)(B) of the Immigration and Nationality Act with quarters worked by your spouse during the marriage or a parent during the time you were under 18 years of age; or
- A combination of the above.



# Form I-864W (cont..)

## Income requirements for QC

- The only way that you earn credits is through working for wages in a job that is covered by Social Security or having net income from self-employment.
- Income not included:
  - Unearned income such as pensions, interest or dividends from your savings and investments.
- If you are claiming credit for quarters worked by a spouse or parent, you may not count any quarter in which the spouse or parent was receiving means tested public benefits.



# Form I-864W (cont..)

## Qualifying Quarters Defined:

- The term “quarter”, and the term “calendar quarter”, mean a period of three calendar months ending on March 31, June 30, September 30, or December 31.
- The amount of earnings required for a quarter of coverage in 2012 was \$1,130.
- No matter how high your earnings may be, you can not earn more than 4 QC's a year.



# Form I-864W (cont..)

## Qualifying Quarters:

- The legal term is “Quarter of Coverage”
- AKA: “Social Security Credit”, “Credit”, or “QC”.
- A QC is the basic unit for determining whether a worker is insured under the Social Security program.
- You qualify for Social Security benefits by earning Social Security credits when you work in a job and pay Social Security taxes.





# Form I-864W (cont..)

## Qualifying Quarters: (cont..)

- For any qualifying quarter to be creditable for any period, the alien must not have received any Federal means-tested public benefit during that quarter.
  - Federal means tested benefits include: SSI (Supplemental Security income), TANF (Temporary Assistance for Needy Families), food stamps, Medicaid, and State Child Health Insurance Programs (SCHIP).
  - State and local means tested benefits vary by jurisdiction.



# Form I-864W (cont..)

[Redacted content]



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# Form I-864W (cont.)

Social Security Online

[www.socialsecurity.gov](http://www.socialsecurity.gov)

## Automatic Increases

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[Office of the Chief Actuary](#)



## Quarter of Coverage

### Amount of earnings needed to earn one quarter of coverage

<u>Year</u>	<u>Earnings</u>	<u>Year</u>	<u>Earnings</u>	<u>Year</u>	<u>Earnings</u>
1978	\$250	1993	\$590	2008	\$1,050
1979	260	1994	620	2009	1,090
1980	290	1995	630	2010	1,120
1981	310	1996	640	2011	1,120
1982	340	1997	670	2012	1,130
1983	370	1998	700		
1984	390	1999	740		
1985	410	2000	780		
1986	440	2001	830		
1987	460	2002	870		
1988	470	2003	890		
1989	500	2004	900		
1990	520	2005	920		
1991	540	2006	970		
1992	570	2007	1,000		



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# Sufficiency of Form I-864

- USCIS shall as a general rule determine the sufficiency of a Form I-864 based on the sponsor's reasonably anticipated household income for the year in which the sponsor signed the Form I-864.



# Sufficiency of Form I-864 (cont..)

- If the NBC vetting process indicates that the Form I-864 was sufficient when reviewed, an adjudicator may generally rely on that determination, unless it is determined, on the basis of specific reasons, that a request for evidence is appropriate.



# Sufficiency of the I-864 (cont..)

## Requests for Evidence:

- USCIS may encounter a case in which the sponsor neglected to file evidence corroborating the sponsor's claims about his or her employment and anticipated income for the year in which the sponsor signed the Form I-864.
- Strictly speaking, failure to submit this evidence would be a sufficient reason to issue a request for evidence and to deny the Form I-485 if the requested evidence is not submitted.



# Sufficiency of Form I-864 (cont..)

## Requests for Evidence: (cont..)

- Before issuing a request for evidence, however, USCIS should consider whether other evidence in the record supports the conclusion that the sponsor's claims on the Form I-864 about the sponsor's current employment and anticipated income are true.
- Remember, the sponsor's statements about his or her employment and anticipated income are made under penalty of perjury. Thus, these statements on the Form I-864 are themselves evidence.



# Sufficiency of Form I-864 (cont..)

## Requests for Evidence: (cont..)

- Other evidence in the record may already tend to corroborate those statements. For example, the sponsor's claims about his or her anticipated income for 2011 may well be consistent with the income tax return for 2010.
- But if the other evidence tends to support the conclusion that the sponsor's claims are true, USCIS may decide, as a matter of discretion, that a request for evidence is not necessary.





# Sufficiency of I-864 (cont..)

## Requests for Evidence: (cont..)

- USCIS may also decide that a request for evidence is not necessary in a case in which the sponsor filed a photocopy, instead of a transcript, but forgot to submit Internal Revenue Service Forms W-2 or 1099.
- A decision not to request additional evidence will be proper if USCIS concludes that the evidence of record, taken as a whole, makes it reasonable to infer that the information on the tax return is true.



# Reviewing Form I-864



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# New I-864, I-864A, I-864EZ, and I-864W Applications



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# Reviewing Form I-864

## Part 1

### Basis for filing Affidavit of Support:

1. Verify name is completed  
(if box 1.a. is checked, the name must match the petitioner on the I-130 or I-129 .)
2. Verify sponsor has checked the correct box in Part 1.  
(if box 1.d. or e. is checked, and the petitioner's name appears on the I-864 – make corrections)



# Reviewing Form I-864 (cont..)

## Part 1. Basis For Filing Affidavit of Support

I

am the sponsor submitting this affidavit of support because  
(Check only one box):

1.a.  I am the petitioner. I filed or am filing for the immigration of my relative.

1.b.  I filed an alien worker petition on behalf of the intending immigrant, who is related to me as my

1.c.  I have an ownership interest of at least 5 percent in

which filed an alien worker petition on behalf of the intending immigrant, who is related to me as my

1.d.  I am the only joint sponsor.

1.e.  I am the  first  second of two joint sponsors.

1.f.  The original petitioner is deceased. I am the substitute sponsor. I am the intending immigrant's

**NOTE:** If you check box 1.b., 1.c., 1.d., 1.e., or 1.f., you must include proof of your citizen, national, or lawful permanent resident status.



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# Reviewing Form I-864 (cont..)

## Part 2

### Information on the principal immigrant:

1. Verify that the intending immigrant's name and address is completed.
2. Compare the information provided with information from other documents included in the application.



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# Reviewing Form I-864 (cont..)

## Part 3

### Information on the immigrant(s):

1. Be sure that the first and last name of each accompanying family member is listed.
2. Family members “following to join” should not be listed in Part 3 (i.e., intending to immigrate more than 6 months after principal intending immigrant).



# Reviewing Form I-864 (cont..)

- The total amount entered on Line 10 must be included in the household size computation in Part 5.





(b)(5)

# Reviewing Form I-864 (cont..)

## Part 4

### Information on the Sponsor:

1. Verify that the sponsor's name and address is completed. It should be the same name entered in Part 1.
2. Compare the information provided with information from other documents included in the application.



# Reviewing Form I-864 (cont..)

- Check address with any household member's I-864A.

Part 4. Information on the Sponsor	
<b>Sponsor's Full Name</b>	
1.a. Family Name (Last Name)	<input type="text"/>
1.b. Given Name (First Name)	<input type="text"/>
1.c. Middle Name	<input type="text"/>
<b>Sponsor's Mailing Address</b>	
2.a. Street Number and Name	<input type="text"/>
2.b. Apt. <input type="checkbox"/> Ste. <input type="checkbox"/> Flr. <input type="checkbox"/>	<input type="text"/>
2.c. City or Town	<input type="text"/>
2.d. State <input type="text"/>	2.e. Zip Code <input type="text"/>
2.f. Postal Code	<input type="text"/>
2.g. Province	<input type="text"/>
2.h. Country	<input type="text"/>
<b>Sponsor's Place of Residence</b>	
3.a. Street Number and Name	<input type="text"/>
3.b. Apt. <input type="checkbox"/> Ste. <input type="checkbox"/> Flr. <input type="checkbox"/>	<input type="text"/>
3.c. City or Town	<input type="text"/>
3.d. State <input type="text"/>	3.e. Zip Code <input type="text"/>
3.f. Postal Code	<input type="text"/>
3.g. Province	<input type="text"/>
3.h. Country	<input type="text"/>
<b>Other Information</b>	
4. Telephone Number	( <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="text"/> <input type="text"/>
5. Country of Domicile	<input type="text"/>
6. Date of Birth (mm/dd/yyyy)	<input type="text"/>



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# Reviewing Form I-864 (cont..)

- Documentation should be provided to support claim of status. CLAIMS and CIS can be used to verify.
- Claims of Military Service must be supported with documentation (copy of ID, LES, etc.)

## Part 4. Information on the Sponsor (continued)

7. City or Town of Birth

8. State or Province of Birth

9. Country of Birth

10. U.S. Social Security Number (Required)

▶

Citizenship/Residency

11.a.  I am a U.S. citizen.

11.b.  I am a U.S. national (for joint sponsors only).

11.c.  I am a lawful permanent resident.

My alien registration number is:

▶ A-

Military Service (To be completed by petitioner sponsors only.)

12. I am currently on active duty in the U.S. armed services.

Yes  No



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# Reviewing Form I-864 (cont..)

## Part 5. Sponsor's Household Size:

1. The sponsor's total household size is used to determine the correct Federal Poverty Guideline.

### Part 5. Sponsor's Household Size

Your Household Size - **DO NOT COUNT ANYONE TWICE**

*Persons you are sponsoring in this affidavit:*

1. Enter the number you entered on line 7 of Part 3.

*Persons NOT sponsored in this affidavit:*

2. Yourself

3. If you are currently married, enter "1" for your spouse.

4. If you have dependent children, enter the number here.

5. If you have any other dependants, enter the number here.

6. If you have sponsored any other persons on an I-864 or I-864 EZ who are now lawful permanent residents, enter the number here.

7. **OPTIONAL:** If you have siblings, parents, or adult children with the same principal residence who are combining their income with yours by submitting Form I-864A, enter the number here.

8. Add together lines 1-7 and enter the number here. **Household Size:**



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Department of Homeland Security

Form I-864

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# Determining Household Size

- The petitioner/sponsor's household size includes:
  - The petitioner/sponsor
  - All persons being sponsored on this affidavit of support.
  - The sponsor's spouse
  - All of the sponsor's dependent children under the age of 21
  - Any other dependents listed on your most recent federal income tax return



# Determining Household Size? (cont..)

- The petitioner/sponsor's household size includes:  
(cont..)
  - Any immigrants previously sponsored with a Form I-864 or I-864EZ whom the petitioner/sponsor is obligated to support
  - Household members with same principal residence who are combining their income with yours by submitting an I-864A.

**Note: When calculating household size, do not count any person more than once.**



# Reviewing Form I-864 (cont..)



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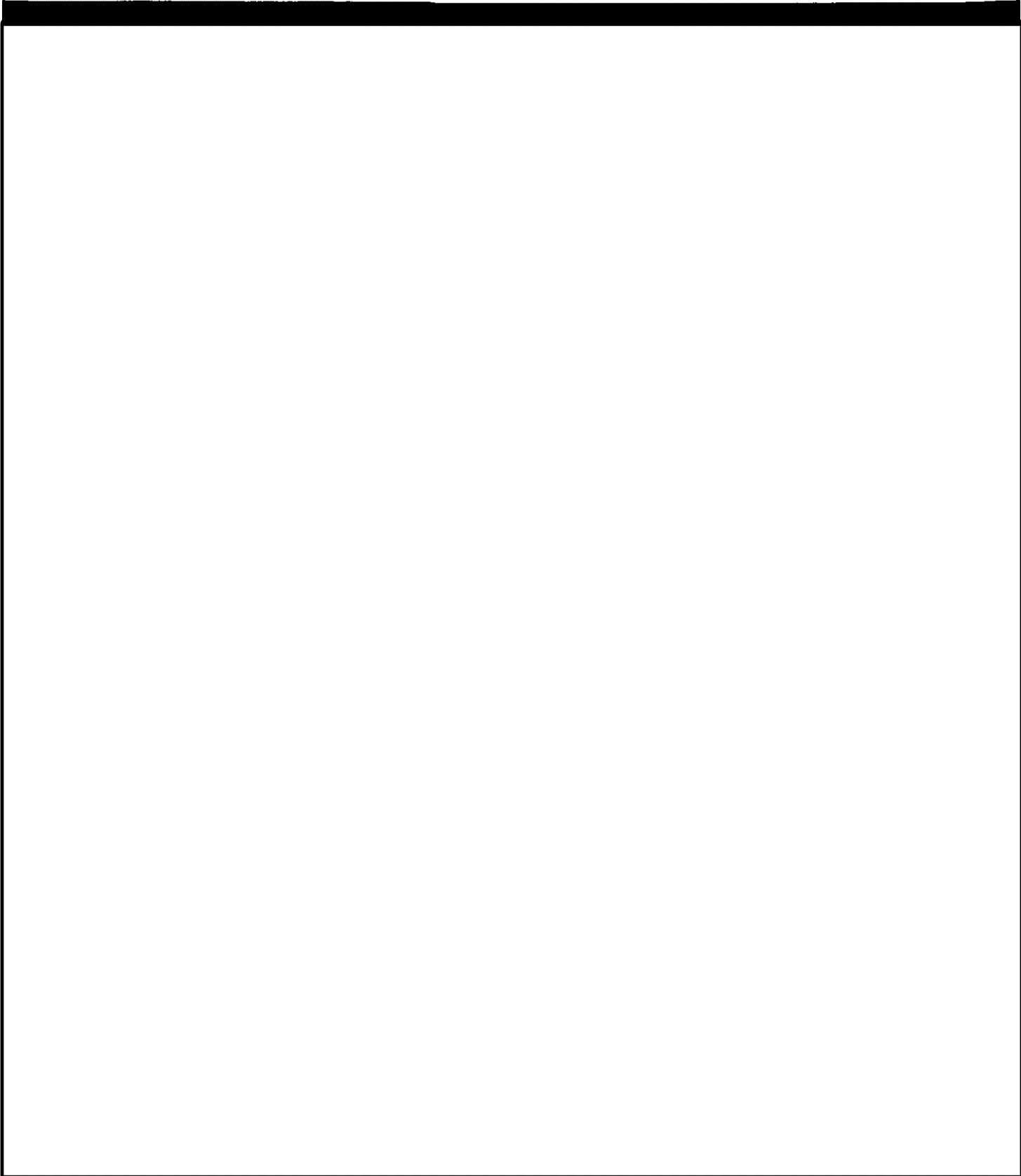
# Reviewing Form I-864 (cont..)



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2013-2014



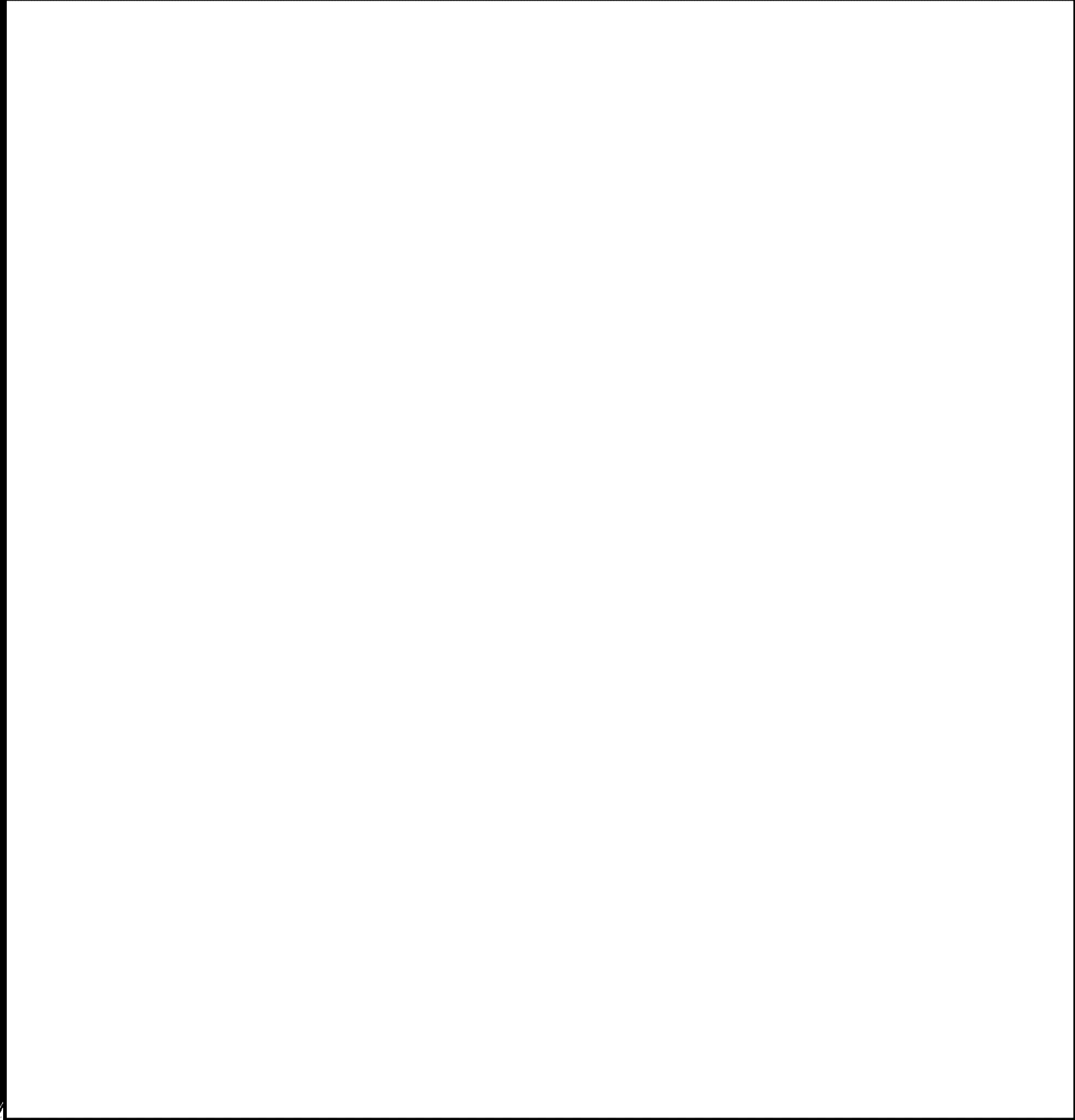


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# Income Requirements



# Income Requirements (cont..)

- Miscellaneous Income which may include:
  - Alimony
  - Child support
  - Dividend or interest income
  - Income from any other source



# Documentation of Income

- Job Letters and Proof of Income:

- May be used to demonstrate that the sponsor was not obligated to file a Federal income tax return for the most recent tax year, or
- May be used to establish that the sponsor's current income is sufficient to meet the poverty threshold even if the tax return without any other documentation might warrant a finding that it is not sufficient.



# Documentation of Income (cont..)

## Employment Letters:

- If submitted, letters from current employers should show:
  - dates of employment,
  - the nature of the job,
  - wages or salary earned,
  - number of hours/weeks worked,
  - and prospects for future employment and advancement. It should be sufficient for the employer to say that the employment is of indefinite duration or words of similar effect. Promises of future employment are not required.



# Documentation of Income (cont..)

## Employment Letters: (cont..)

- This is probably another BIG RFE situation.
- A good portion of the employment letters we receive do not show current income, are incomplete and missing the most basic of information....dates of employment, salary/wages earned, and hours per week if wages are stated.





# Acceptable Job Letter?



**Swift & Company**

October 27, 2008

To Whom It May Concern:

Julio SSN [REDACTED] '59 has been employed at [REDACTED] in Nebraska since 01/29/07.

He is currently employed in the Personnel Department making an annual salary of \$47,730.00.

He is considered a valuable employee.

Sincerely,  
Swift & Company

Mary  
Human Resources Manager

FD05 8958187 Dec 14, 08 Dec 15, 08 15:25

5806 5446396 4 90 0



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# Foreign Income

- Foreign income tax returns are not acceptable.
- If the sponsor did not file a tax return, the sponsor must prove that he or she was not required to file.
- If a sponsor should have filed, the sponsor must file retroactively and provide proof of filing.



# Foreign Income (cont..)

- Note that U.S. citizens generally have an obligation to file a tax return on non-U.S. earnings even if there was no tax liability.
- How to Identify Foreign Earned Income
  - The petitioner/sponsor shows a negative income on line 22 of IRS Form 1040,
  - The petitioner/sponsor shows Form 2555 on line 21 of IRS Form 1040, and
  - The petitioner/sponsor attached a copy of Form 2555, Foreign Earned Income.



# Foreign Income

- The amount is reported on Form 1040, line 21 as a negative entry.

Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	100000
	8a	Taxable interest. Attach Schedule B if required	8a	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b	Tax-exempt interest. Do not include on line 8a	8b	
	9a	Ordinary dividends. Attach Schedule R if required	9a	
If you did not get a W-2, see page 22.	b	Qualified dividends (see page 22)	9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10	
Enclose, but do not attach, any payment. Also, please use Form 1040-R.	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
	14	Other gains or (losses). Attach Form 4797	14	
	15a	IRA distributions	15a	6000
		b Taxable amount (see page 24)	15b	5000
	16a	Pensions and annuities	16a	10000
		b Taxable amount (see page 25)	16b	5000
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation in excess of \$2,400 per recipient (see page 27)	19	
	20a	Social security benefits	20a	11000
		b Taxable amount (see page 27)	20b	9350
	21	Other income. List type and amount (see page 29) Form 2555	21	(87500)
	22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	31850



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# Reviewing Form I-864 (cont..)

## • Federal Income tax return Information.

### Part 6. Sponsor's Income and Employment (continued)

My total income (adjusted gross income on IRS Form 1040EZ) as reported on my Federal tax returns for the most recent 3 years was:

	Tax Year		Total Income
13.a.	<input type="text"/> (most recent)	13.a.1. \$	<input type="text"/>
13.b.	<input type="text"/> (2nd most recent)	13.b.1. \$	<input type="text"/>
13.c.	<input type="text"/> (3rd most recent)	13.c.1. \$	<input type="text"/>

14.  (Optional) I have attached photocopies or transcripts of my Federal tax returns for my second and third most recent tax years.



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(b)(5)

# Documentation of Income (cont..)

## Federal Income Tax Returns

<b>1040</b>	Department of the Treasury—Internal Revenue Service (99)		<b>2011</b>
	<b>U.S. Individual Income Tax Return</b>		
For the year Jan. 1–Dec. 31, 2011, or other tax year beginning _____, 2011, ending _____			
Your first name and initial		Last name	
If a joint return, spouse's first name and initial		Last name	

<b>1040A</b>	Department of the Treasury—Internal Revenue Service (99)		<b>2011</b>
	<b>U.S. Individual Income Tax Return</b>		
Your first name and initial		Last name	
If a joint return, spouse's first name and initial		Last name	

Department of the Treasury—Internal Revenue Service		
<b>1040EZ</b>	<b>Income Tax Return for Single and Joint Filers With No Dependents (99)</b>	<b>2011</b>
	<b>U.S. Individual Income Tax Return</b>	
Your first name and initial	Last name	
If a joint return, spouse's first name and initial	Last name	



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# Federal Income Tax Returns

## Requirement for submitting Income Tax Return

- Each sponsor must submit either an IRS Tax Return Transcript or a copy of his or her most recent US. Federal individual income tax return (Form 1040, 1040A or 1040EZ), including all Schedules filed with the IRS.
- If the sponsor submits a copy of the tax return, he or she must also include all the supplements and attachments that were sent to the IRS with the tax return .
- Corporate/Partnership returns or foreign income tax returns are not acceptable.





# Federal Income Tax Returns (cont..)

## Who is not obligated to submit a Federal Income Tax Return?

- Individuals with stated income less than the Federal Filing requirement for their filing status.
- Individuals who claim on their Form I-864 or with a separate written statement that their income was too low to file.

Note: Residence outside the U.S. does not exempt U.S. citizens or lawful permanent residents from filing a Federal income tax return.



# Federal Income Tax Returns (cont..)

- Be aware of the income threshold for the requirement of filing a tax return so that an RFE for evidence of the law is not necessary.
- If a sponsor has a filing requirement, the sponsor must file all late returns with the IRS and provide proof of filing.
- If the sponsor requested an extension, the sponsor should provide proof of filing for the extension (Form 4868).



# 2011 Federal Filing Requirements

<http://www.irs.gov/pub/irs-pdf/i1040.pdf>

**Chart A—For Most People**

IF your filing status is . . .	AND at the end of 2011 you were* . . .	THEN file a return if your gross income** was at least . . .
Single (see the instructions for line 1)	under 65 65 or older	\$9,500 10,950
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$19,000 20,150 21,300
Married filing separately (see the instructions for line 3)	any age	\$3,700
Head of household (see the instructions for line 4)	under 65 65 or older	\$12,200 13,650
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65 65 or older	\$15,300 16,450

\*If you were born on January 1, 1947, you are considered to be age 65 at the end of 2011.

\*\*Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2011 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

\*\*\*If you did not live with your spouse at the end of 2011 (or on the date your spouse died) and your gross income was at least \$3,700, you must file a return regardless of your age.



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# Federal Income Tax Returns (cont..)

## Which Tax Return do I use?

- The most recent income tax return or IRS transcript must be submitted with the I-485
- The most recent tax year is determined by the date the Form I-864 is signed (or the date a RFE is sent) relative to the tax filing due date (usually April 15).



# Which Tax Return do I use? (cont..)

## Example 1:

- Form I-864 signed on March 21, 2012
  - Tax due date for 2011 returns is April 17, 2012
  - The most recent tax return is 2010

f. I authorize the Social Security Administration to release information about me in its records to the Department of State and U.S. Citizenship and Immigration Services.

g. Any and all other evidence submitted is true and correct.

31.

John Doe

*(Sponsor's Signature)*

03/25/2012

*(Date-- mm/dd/yyyy)*



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# Which Tax Return do I use? (cont..)

## Example 2:

- Form I-864 signed on April 25, 2012
  - Tax due date for 2011 returns is April 17, 2012
  - The most recent tax return is 2011

f. I authorize the Social Security Administration to release information about me in its records to the Department of State and U.S. Citizenship and Immigration Services.

g. Any and all other evidence submitted is true and correct.

31.

John Doe

*(Sponsor's Signature)*

04/25/2012

*(Date-- mm/dd/yyyy)*



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# Which Tax Return do I use? (cont..)

## Example 3:

- Form I-864 signed on March 25, 2012
- An RFE is sent on May 10, 2012
  - Tax due date for 2011 returns is April 17, 2012
  - The most recent tax return is 2011



# Do I need a current federal income tax return?

- Where to look, what to look for, and when to ask for more information regarding employment.



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# Example 1: Retired Individual

## Part 6. Sponsor's Income and Employment

I am currently:

1.  Employed as a/an

1.a. Name of Employer #1 (if applicable)

1.b. Name of Employer #2 (if applicable)

2.  Self-employed as a/an

3.  Retired from:

3.a. Company Name

3.b. Date of Retirement

(mm/dd/yyyy) ▶ 12/31/2011 ▼

4.  Unemployed since

(mm/dd/yyyy) ▶

5. My current individual annual income is:

(See Instructions)

\$ 0.00

Income you are using from any other person who was counted in your household size, including, in certain conditions, the intending immigrant. (See Instructions.) Please indicate name, relationship and income.

Person 1

6.a. Name

Person 4

9.a. Name

9.b. Relationship

9.c. Current Income

\$

10. My current Annual Household Income (Total all lines from 5, 6.c., 7.c., 8.c., and 9.c. Will be Compared to Poverty Guidelines – See Form I-864P.)

\$ 0.00



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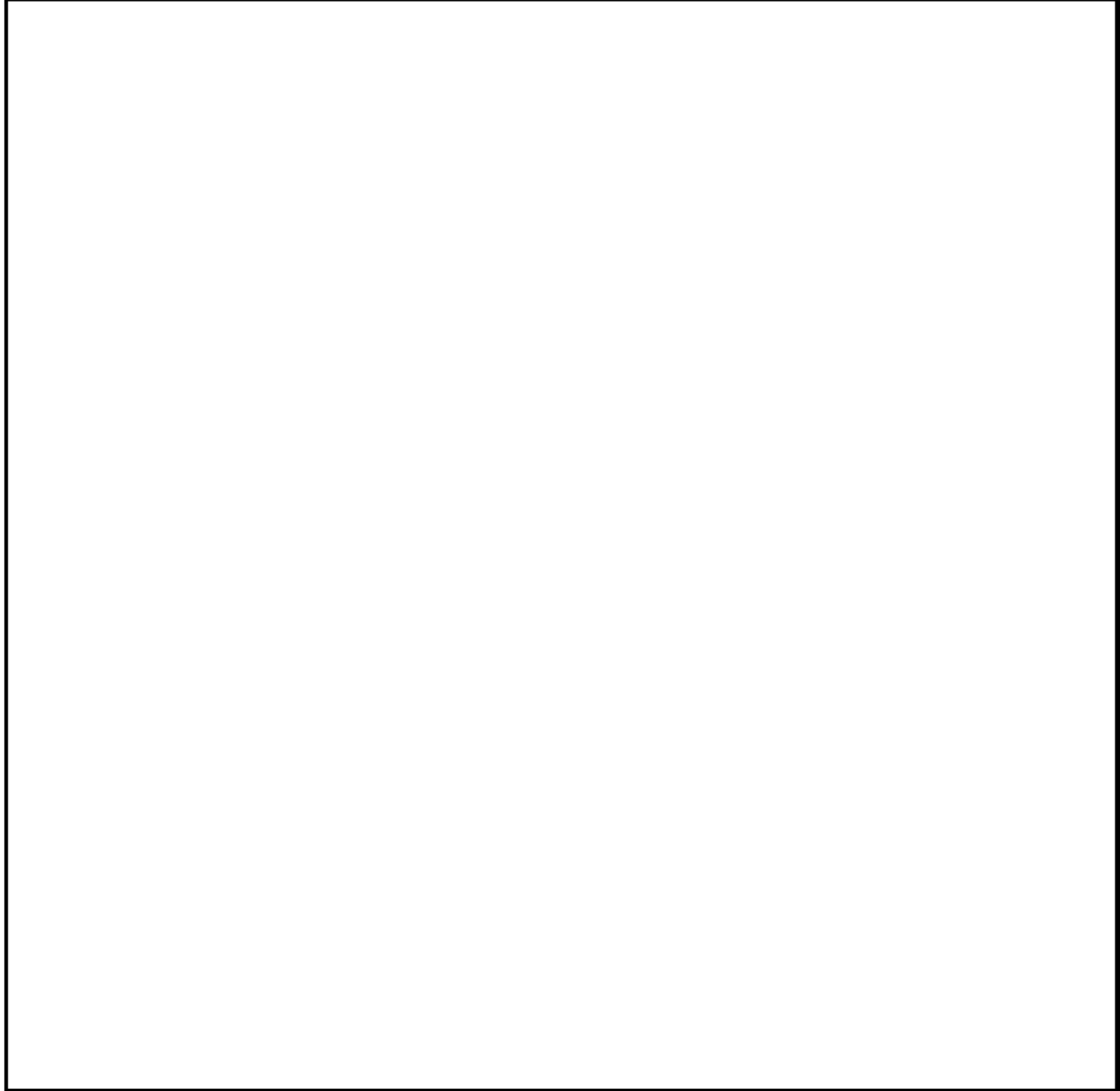
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## Answer:

- No, Petitioner/Sponsor does not need a current federal income tax return.
- Petitioner/Sponsor did not earn any money to claim. (May have nontaxable pensions or Social Security income)
- Should have a Joint Sponsor with a completed Form I-864; or
- A household member with a completed Form I-864A.





(b)(5)

## Answer:

- No, The petitioner/sponsor does not need a current federal income tax return.
- Petitioner/Sponsor did not earn any money to claim on federal income tax return.
- Should have a Joint Sponsor with a completed Form I-864; or
- A household member with a completed Form I-864A.



# Example 3: Sponsor is a student

## Part 6. Sponsor's Income and Employment

I am currently:

1.  Employed as a/an

Student

1.a. Name of Employer #1 (if applicable)

1.b. Name of Employer #2 (if applicable)

2.  Self-employed as a/an

3.  Retired from:

3.a. Company Name

3.b. Date of Retirement

(mm/dd/yyyy) ▶



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**Part 6. Sponsor's Income and Employment (continued)**

4.  Unemployed since  
(mm/dd/yyyy) ▶

5. My current individual annual income is:  
(See Instructions) \$

Income you are using from any other person who was counted in your household size, including, in certain conditions, the intending immigrant. (See Instructions.) Please indicate name, relationship and income.

**Person 1**

6.a. Name

**Person 4**

9.a. Name

9.b. Relationship

9.c. Current Income \$

10. My current Annual Household Income (Total all lines from 5, 6.c., 7.c., 8.c., and 9.c. Will be Compared to Poverty Guidelines -- See Form I-864P.)

\$



## Answer:

- No, since no income was earned, the petitioner/sponsor will not have a current federal income tax return.
- Should have a Joint Sponsor with a completed Form I-864; or
- A household member with a completed Form I-864A.





# Example 4: Single status on tax return

## Part 6. Sponsor's Income and Employment (continued)

My total income (adjusted gross income on IRS Form 1040EZ) as reported on my Federal tax returns for the most recent 3 years was:

	Tax Year		Total Income
13.a.	<input type="text"/>	(most recent)	13.a.1. \$ <input type="text"/>
13.b.	<input type="text"/>	(2nd most recent)	13.b.1. \$ <input type="text"/>
13.c.	<input type="text"/>	(3rd most recent)	13.c.1. \$ <input type="text"/>

14.  (Optional) I have attached photocopies or transcripts of my Federal tax returns for my second and third most recent tax years.

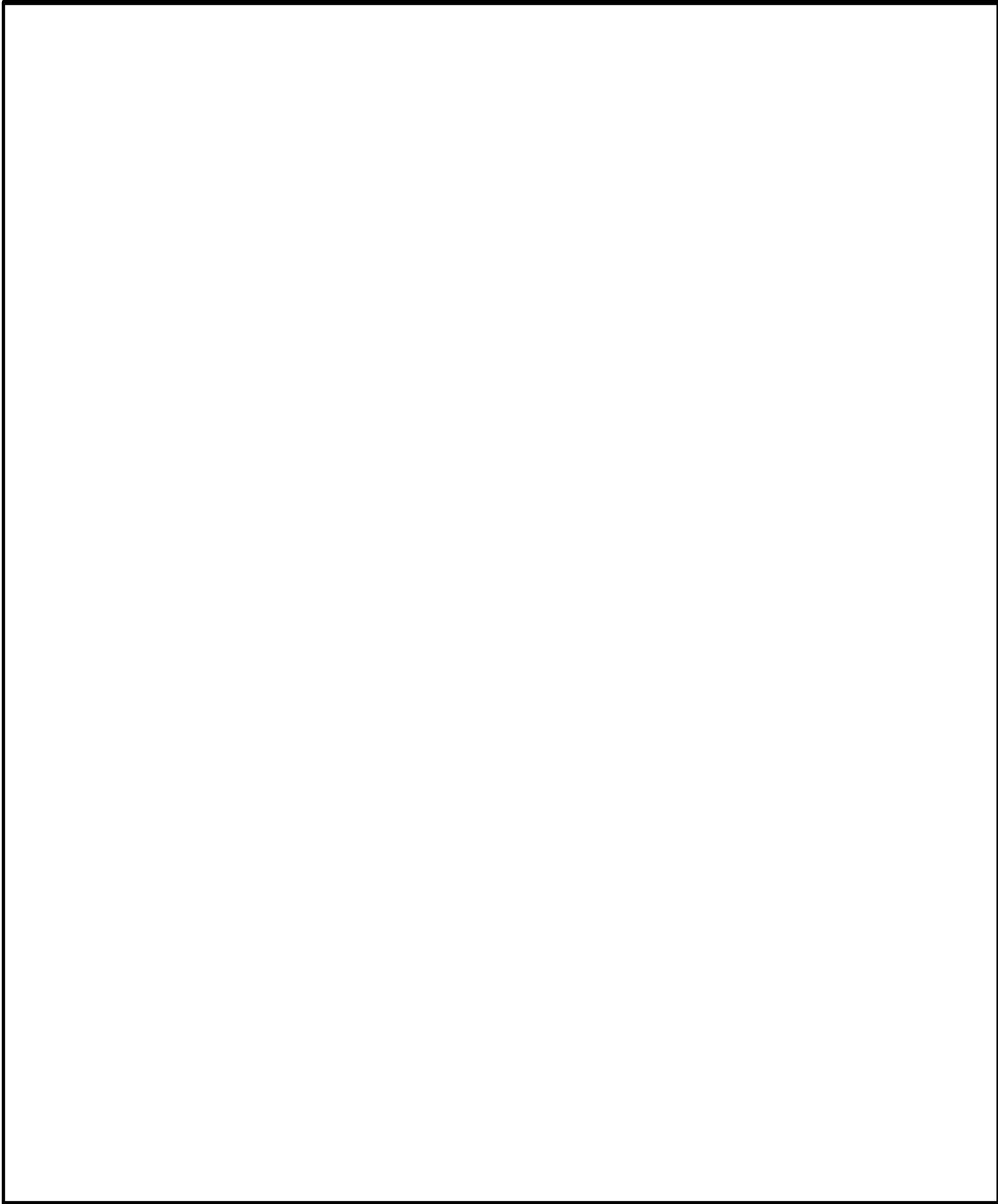


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## Answer:

- No, the petitioner/sponsor did not earn enough income to file a federal income tax return.
- Should have a Joint Sponsor with a completed Form I-864; or
- A household member with a completed Form I-864A.





(b)(5)

# Federal Income Tax Forms

## Where to find the income:

Form I-864 instructions page 8:

- For purposes of this affidavit, the line for gross (total) income on IRS Forms 1040 and 1040A will be considered when determining income. For persons filing IRS Form 1040 EZ, the line for adjusted gross income will be considered.



# Federal Income Tax Forms

- Form 1040 - Total Income, Line 22

<b>E P</b>	<b>1040</b>	Department of the Treasury—Internal Revenue Service (99)	<b>2011</b>	OMB No. 1545-0074
		<b>U.S. Individual Income Tax Return</b>		
For the year Jan. 1-Dec. 31, 2011, or other tax year beginning		, 2011, ending , 20		
Your first name and initial		Last name		
If a joint return, spouse's first name and initial		Last name		

## Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
8a	Ordinary dividends. Attach Schedule B if required	8a	
b	Qualified dividends (see page 22)	8b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 24)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 25)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation in excess of \$2,400 per recipient (see page 27)	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 27)	20b	
21	Other income. List type and amount (see page 20)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	

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# Federal Income Tax Forms

- Form 1040A - Total Income, Line 15

Form <b>1040A</b>		Department of the Treasury—Internal Revenue Service		<b>U.S. Individual Income Tax Return</b> (99)		<b>2011</b>		IRS Use Only—	
Your first name and initial				Last name					
If a joint return, spouse's first name and initial				Last name					

## Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

<b>7</b>	Wages, salaries, tips, etc. Attach Form(s) W-2.	<b>7</b>	
<b>8a</b>	Taxable interest. Attach Schedule B if required.	<b>8a</b>	
<b>b</b>	Tax-exempt interest. Do not include on line 8a.	<b>8b</b>	
<b>9a</b>	Ordinary dividends. Attach Schedule B if required.	<b>9a</b>	
<b>b</b>	Qualified dividends (see page 25).	<b>9b</b>	
<b>10</b>	Capital gain distributions (see page 25).	<b>10</b>	
<b>11a</b>	IRA distributions.	<b>11a</b>	
		<b>11b</b>	Taxable amount (see page 25).
		<b>11b</b>	
<b>12a</b>	Pensions and annuities.	<b>12a</b>	
		<b>12b</b>	Taxable amount (see page 26).
		<b>12b</b>	
<b>13</b>	Unemployment compensation in excess of \$2,400 per recipient and Alaska Permanent Fund dividends (see page 28).	<b>13</b>	
<b>14a</b>	Social security benefits.	<b>14a</b>	
		<b>14b</b>	Taxable amount (see page 28).
		<b>14b</b>	
<b>National Benefits Center</b>			<b>96</b>
<b>15</b>	Add lines 7 through 14b (far right column). This is your total income. ▶	<b>15</b>	



# Federal Income Tax Forms

- Form 1040-EZ - Adjusted Gross Income, Line 4

Department of the Treasury—Internal Revenue Service

**Form 1040EZ**      **Income Tax Return for Single and Joint Filers With No Dependents** (99)      **2011**      OMB No. 1545-0074

Your first name and initial	Last name	Your social security number 
If a joint return, spouse's first name and initial	Last name	Spouse's social security number 
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no. ▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/county	Foreign postal code

<b>Income</b>	1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	
Attach Form(s) W-2 here.	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	
Enclose, but do not attach, any payment.	3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	
	4 Add lines 1, 2, and 3. This is your adjusted gross income.	4	



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# Other Income Tax Forms

- Puerto Rico, Form 482 (Long Form)  
Adjusted Gross Income, Line 5

Formulario 482 Rev. 5 dic 11

<b>FORMA LARGA</b>												<input type="radio"/> PLANILLA CON CHEQUE (FAVOR DE FLIAR CHEQUE EN ESTE LUGAR)																	
Liquidador						Revisor						2011						GOBIERNO DE PUERTO RICO DEPARTAMENTO DE HACIENDA						2011					
R	G	RO	V1	V2	P1	P2	N	D1	D2	E	A	M	PLANILLA DE CONTRIBUCION SOBRE INGRESOS DE INDIVIDUOS AÑO CONTRIBUTIVO 2011 O AÑO COMENZADO EL _____ de _____ de _____ Y TERMINADO EL _____ de _____ de _____																
Nombre del Contribuyente						Inicial		Apellido Paterno				Apellido Materno				Número de Seguro Social Contribuyente													

N) Ganancia neta de capital a largo plazo en Fondos de Inversión (Someta Anejo Q1) .....	(16)		00
O) Participación distribible en beneficios de sociedades, sociedades especiales y corporaciones de individuos (Someta Anejo R) .....	(17)		00
P) Pensión recibida por divorcio o separación (Núm. seguro social del que paga: _____) (18) .....	(19)		00
3. Total de Ingresos (Sume líneas 1B, 1C y 2A a la 2P) .....	(20)		00
4. Pensión Pagada por Divorcio o Separación (Núm. seg. soc. del que la recibe: _____) (21) (Núm. sentencia _____) (22) (23) .....	(24)		00
5. Ingreso Bruto Ajustado (Línea 3 menos línea 4) .....	(25)		00



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Formulario 482 (Rev. 5 de diciembre de 2011)

Form 482 (Rev. 12/11)

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# Other Income Tax Forms

- Puerto Rico, Form 481 (Short Form)  
Adjusted Gross Income, Line 4

Formulario 481 Rev. 27 oct 11

<b>FORMA CORTA</b>		<input type="radio"/> PLANILLA CON CHEQUE (FAVOR DE FIJAR CHEQUE EN ESTE LUGAR)		Número de Serie	
Liquidador	Revisor	2011	GOBIERNO DE PUERTO RICO DEPARTAMENTO DE HACIENDA	2011	<input type="radio"/> PLANILLA ENMIENDADA
		PLANILLA DE CONTRIBUCION SOBRE INGRESOS DE INDIVIDUOS		<input type="radio"/> FALLECIDO DURANTE EL AÑO: / /	
		AÑO CONTRIBUTIVO 2011 O AÑO COMENZADO EL		Día Mes Año	
		de de Y TERMINADO EL de de		<input type="radio"/> CONTRIBUYENTE <input type="radio"/> CONYUGE	
Nombre del Contribuyente		Inicial	Apellido Paterno	Apellido Materno	Número de Seguro Social Contribuyente
		Sello de Recibido			

2. Salarios del Gobierno Federal (Véanse instrucciones) .....	(12)	00	(14)	00
3. Ingresos de anualidades y pensiones (Anejo H Individuo, Parte I, línea 12) .....	(15)			00
4. Ingreso Bruto Ajustado (Suma el total de las líneas 1B, 2B y 3B) .....	(16)			00



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# Schedules used with Form 1040

- Schedule C or C-EZ (Sole Proprietorship)
- Schedule D (Capital gains and Losses)
- Schedule E (Rental/Royalty Income)
- Schedule F (Farm Income)



# Schedules used with Form 1040 (cont..)

## Schedule C:

- Used to report self employment income
- Sponsor's often attempt to use line 7 (gross income) to meet the income requirements.

Department of the Treasury Internal Revenue Service (99)		▶ For information on Schedule C and its instructions, go to <a href="http://www.irs.gov/schedulec">www.irs.gov/schedulec</a> ▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.		Attachment Sequence No. 09	
Name of proprietor				Social security number (SSN)	
A Principal business or profession, including product or service (see Instructions)				B Enter code from Instructions ▶	
C Business name. If no separate business name, leave blank.				D Employer ID number (EIN), (see instr.)	
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code					
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶					
G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses . . . <input type="checkbox"/> Yes <input type="checkbox"/> No					
H If you started or acquired this business during 2011, check here . . . . . ▶ <input type="checkbox"/>					
I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see Instructions) . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No					
J If "Yes," did you or will you file all required Forms 1099? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No					

### Part I Income

1a	Merchant card and third party payments. For 2011, enter -0-	1a			
b	Gross receipts or sales not entered on line 1a (see Instructions)	1b			
c	Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See Instr. before completing this line	1c			
d	<b>Total gross receipts.</b> Add lines 1a through 1c	1d			
2	Returns and allowances plus any other adjustments (see Instructions)	2			
3	Subtract line 2 from line 1d	3			
4	Cost of goods sold (from line 42)	4			
5	<b>Gross profit.</b> Subtract line 4 from line 3	5			
6	Other income, including federal and state gasoline or fuel tax credit or refund (see Instructions)	6			
7	<b>Gross Income.</b> Add lines 5 and 6	7			



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# Schedules used with Form 1040 (cont.)

## Schedule C (cont.)

### Discretionary item:

- Depreciation expense (line 13) may be used to 'add back' to total income when determining if the sponsor meets the income requirements.

Part II Expenses. Enter expenses for business use of your home only on line 30.			
8 Advertising . . . . .	8		
9 Car and truck expenses (see page C-4) . . . . .	9		
10 Commissions and fees . . . . .	10		
11 Contract labor (see page C-4) . . . . .	11		
12 Depletion . . . . .	12		
13 Depreciation and section 179 expense deduction (not included in Part II) (see page C-5) . . . . .	13		
14 Employee benefit programs (other than on line 16) . . . . .	14		
15 Insurance (other than health) . . . . .	15		
16 Interest: . . . . .			
a Mortgage (paid to banks, etc.) . . . . .	16a		
b Other . . . . .	16b		
17 Legal and professional services . . . . .	17		
18 Office expense . . . . .	18		
19 Pension and profit-sharing plans . . . . .	19		
20 Rent or lease (see page C-6): . . . . .			
a Vehicles, machinery, and equipment . . . . .	20a		
b Other business property . . . . .	20b		
21 Repairs and maintenance . . . . .	21		
22 Supplies (not included in Part II) . . . . .	22		
23 Taxes and licenses . . . . .	23		
24 Travel, meals, and entertainment: . . . . .			
a Travel . . . . .	24a		
b Deductible meals and entertainment (see page C-6) . . . . .	24b		
25 Utilities . . . . .	25		
26 Wages (less employment credits) . . . . .	26		
27 Other expenses (from line 48 on page 2) . . . . .	27		

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# Schedules used with Form 1040

## Schedule C (cont.)

• Schedule C income from line 31 carries to Form 1040, line 12 and is part of the total income

28	Total expenses before expenses for business use of home. Add lines B through 27	28	
29	Tentative profit or (loss). Subtract line 28 from line 7.	29	
30	Expenses for business use of your home. Attach Form 8829	30	
31	Net profit or (loss). Subtract line 30 from line 29. <ul style="list-style-type: none"> <li>• If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see page C-7). Estates and trusts, enter on Form 1041, line 3.</li> <li>• If a loss, you must go to line 32.</li> </ul>	31	
32	If you have a loss, check the box that describes your investment in this activity (see page C-7). <ul style="list-style-type: none"> <li>• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on Form 1041, line 3.</li> <li>• If you checked 32b, you must attach Form 9189. Your loss may be limited.</li> </ul>	32a	<input type="checkbox"/> All investment is at risk.
		32b	<input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see page C-9 of the instructions. Cat. No. 11334P **Schedule C (Form 1040) 2009**



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Department of Homeland Security

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# Schedules used with Form 1040 (cont..)

- Schedule D (Capital Gains)
  - Used to report gains or losses from Capital gains transaction.
  - May be used to support an income trend.

<b>SCHEDULE D</b> <b>(Form 1040)</b>  Department of the Treasury Internal Revenue Service (99)	<b>Capital Gains and Losses</b>  ▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040). ▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.	OMB No. 1545-0074
		<div style="text-align: center; font-size: 2em; font-weight: bold;">2011</div> Attachment Sequence No. 12
Name(s) shown on return		Your social security number
<b>Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less</b>		



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# Schedules used with Form 1040 (cont..)

## Schedule E

- Used to report Income/Loss from Rentals or Royalties
- Sponsor's often attempt to use line 3 or 4 to meet the income requirements.
- Net Schedule E income from line 31 carries to Form 1040, line 17 and is part of the total income.

Type of Property:							
1 Single Family Residence	3 Vacation/Short-Term Rental	5 Land	7 Self-Rental				
2 Multi-Family Residence	4 Commercial	6 Royalties	8 Other (describe)				
Income:		Properties					
		A	B	C			
3a	Merchant card and third party payments. For 2011, enter -0-	3a					
b	Payments not reported to you on line 3a. . . . .	3b					
4	Total not including amounts on line 3a that are not income (see instructions) . . . . .	4					



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# Schedules used with Form 1040 (cont..)

## Schedule E (cont.)

Discretionary item:

Depreciation expense (line 18) may be used to 'add back' to total income when determining if the sponsor meets the income requirements.

Expenses:							
5	Advertising . . . . .	5					
6	Auto and travel (see instructions) . . . . .	6					
7	Cleaning and maintenance . . . . .	7					
8	Commissions. . . . .	8					
9	Insurance . . . . .	9					
10	Legal and other professional fees . . . . .	10					
11	Management fees . . . . .	11					
12	Mortgage interest paid to banks, etc. (see instructions)	12					
13	Other interest. . . . .	13					
14	Repairs. . . . .	14					
15	Supplies . . . . .	15					
16	Taxes . . . . .	16					
17	Utilities . . . . .	17					
18	Depreciation expense or depletion . . . . .	18					
19	Other (list) . . . . .	19					
20	Total expenses. Add lines 5 through 19 . . . . .	20					



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# Schedules used with Form 1040

- Schedule F
  - Used to report Farm income
  - Net Schedule F income from line 34 carries to Form 1040, line 18 and is part of the total income.
  - Sponsor's often attempt to use gross income on line 9 of Schedule F to meet the income requirements.

Discretionary item:

- Depreciation expense (line 14) may be used to 'add back' to total income when determining if the sponsor meets the income requirements.



# Schedules used with Form 1040 (cont..)

<b>SCHEDULE F</b> <b>(Form 1040)</b>  Department of the Treasury Internal Revenue Service (99)	<b>Profit or Loss From Farming</b>  ▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B. ▶ See Instructions for Schedule F (Form 1040).	OMB No. 1545-0074  <b>2011</b> Attachment Sequence No. 14
Name of proprietor		Social security number (SSN)

<b>Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)</b>			
1a Specified sales of livestock and other resale items (see instructions) . . . . .	1a		
b Sales of livestock and other resale items not reported on line 1a . . . . .	1b		
c Total of lines 1a and 1b (see instructions) . . . . .	1c		
d Cost or other basis of livestock or other items reported on line 1c . . . . .	1d		
e Subtract line 1d from line 1c . . . . .			1e
2a Specified sales of products you raised (see instructions) . . . . .			2a
b Sales of products you raised not reported on line 2a . . . . .			2b
3a Cooperative distributions (Form(s) 1099-PATR) . . . . .	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions) . . . . .	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election . . . . .			5a
b CCC loans forfeited . . . . .	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)			
a Amount received in 2011 . . . . .	6a	6b Taxable amount	6b
c If election to defer to 2012 is attached, check here ▶ <input type="checkbox"/>		6d Amount deferred from 2010	6d
7a Specified custom hire (machine work) income (see instructions) . . . . .			7a
b Custom hire income not reported on line 7a . . . . .			7b
8a Specified other income (see instructions) . . . . .			8a
b Other income not reported on line 8a (see instructions) . . . . .			8b
9 Gross income. Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) . . . . . ▶			9



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# Schedules used with Form 1040 (cont.)

Discretionary item:

Depreciation expense (line 14) may be used to 'add back' to total income

<b>Part III Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).</b>			
10	Car and truck expenses (see instructions). Also attach Form 4562	10	
11	Chemicals . . . . .	11	
12	Conservation expenses (see instructions)	12	
13	Custom hire (machine work)	13	
14	Depreciation and section 179 expense (see instructions)	14	
15	Employee benefit programs other than on line 23 . . .	15	
23	Pension and profit-sharing plans	23	
24	Rent or lease (see instructions):		
	a Vehicles, machinery, equipment	24a	
	b Other (land, animals, etc.) . .	24b	
25	Repairs and maintenance . .	25	
26	Seeds and plants . . . . .	26	
27	Storage and warehousing . .	27	
28	Supplies . . . . .	28	
29	Taxes . . . . .	29	



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# Should I use the schedules in my determination of sufficiency?

- Not by themselves – any profits or losses are automatically carried to the front page of the 1040 which are calculated to determine the amount on line 22 – Total income.
- Discretionary decisions may be used for certain items found on supporting schedules



# IRS Tax Return Transcript

- An IRS Tax Return Transcript may be submitted instead of a copy of the income tax return.
- Do not mistake a Tax Return Transcript for a Wage and Earnings Statement.



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# Form W-2 Wage and Tax Statement

- Provides Form W-2, 1099 information submitted to the IRS but does not contain tax return information.



Internal Revenue Service  
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Wage and Income Transcript W-2 **SAMPLE**

Request Date: 05-25-2007

Response Date: 05-25-2007

Employee Number: TW9JB

Tracking Number: 100015364659

SSN Provided: 123-45-6789

Tax Period Requested: December, 2006

## Form W-2 Wage and Tax Statement

### Employer:

Employer Identification Number (EIN): 130000000

UNITED PARCEL SERVICE INC

55 GLENLAKE PKWY NE

ATLANTA, GA 30328-0000

### Employee:

Employee's Social Security Number: 123-45-6789

Ted Taxpayer

123 Main Street

CRAB ORCHARD, WV 25827-0000

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Services



# Active Duty Military

- When reviewing the federal income tax return and you notice the military petitioner/sponsor states their current salary is one number and their tax return reflects a significantly lower amount. What should you do?
- Look for the W-2.



22222		Void <input type="checkbox"/>		a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0048			
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld			
				5 Medicare wages and tips		6 Medicare tax withheld			
				7 Social security tips		8 Allocated tips			
d Control number				9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial		Last name		Buff.		11 Nonqualified plans			
f Employee's address and ZIP code				12a See instructions for box 12		12b			
				13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>	
				14 Other		12c		12d	
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.			
						19 Local income tax			
						20 Locality name			

Form **W-2** Wage and Tax Statement

2008

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

See box 12....is there a letter and a number in this box?



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# What does Code Q in box 12 on a W-2 represent?

- **Code Q—Nontaxable combat pay.** If you are a military employer, report any nontaxable combat pay in box 12.
- This can be found in the W-2 and W-3 Instructions at:  
[http://www.irs.gov/pub/irs-pdf/iw2w3\\_08.pdf](http://www.irs.gov/pub/irs-pdf/iw2w3_08.pdf) WHR IV9



(b)(5)

# Is there anywhere else I can look?

- Did the petitioner/sponsor submit a copy of their most recent LES (Leave and Earnings Statement)?
- Notice the top right corner of the statement is Period Covered...this is a monthly statement.
- Now look under entitlements:
  - Base Pay
  - BAS
  - BAH
    - This total is how much the active duty military petitioner/sponsor is paid monthly.
    - This amount is not reflected on W-2's because BAH & BAS are generally tax-exempt.



# MILITARY LES STATEMENT

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT															
ID	NAME (Last, First MI)	SOC. SEC. NO.	GRADE	PAY DATE	YRS SVC	ETS	BRANCH	ADJWDSSN	PERIOD COVERED						
			ES	040211	04	100210	AF		131 JUL 08						
ENTITLEMENTS		DEDUCTIONS			ALLOTMENTS		SUMMARY								
Type	Amount	Type	Amount	Type	Amount										
A	BASE PAY	FEDERAL TAXES	64.06	DISCRETIONARY ALT	1621.00	+Anc Fed					.00				
B	BAS	FICA-SOC SECURITY	159.83	TRICARE DENTAL	11.54	+Tax Ent					4266.73				
C	BAS	FICA-MEDICARE	32.69			-Tot Ded					1570.22				
D		SGLI	27.00			-Tot Alt					1532.58				
E		AFRH	.00			+Net Amt					1163.99				
F		FAMILY SGLI	5.80			-Cr Fed					.00				
G		TSP	112.97			+EOM Pay					1163.99				
H		MID-MONTH-PAY	1164.47												
I															
J															
K															
L															
M															
N															
O															
TOTAL		4266.73	1570.22	1532.58											
LDAYD	BF Bal	End	Used	Cr Bal	FVS Bal	Lv Loss	Lv Paid	Use Loss	PED	Wage Period	Wage YTD	MS	Ex	Acct Tax	Tax YTD
	35.5	35.0	11	39.5	15.5	.0	.0	.0		2134.80	1382.34	M	02	.00	452.91
FICA TAXES	Wage Period	Soc Wage YTD	Soc Tax YTD	Med Wage YTD	Med Tax YTD	STATE TAXES	St	Wage Period	Wage YTD	M/S	Ex	Tax YTD			
	7247.30	14407.50	892.94	14407.50	238.83		AK	.00	.00	N	.00	.00			
PAY DATA	BAG Type	BAG Depn	VMA Zip	Rent Amt	Share	Star	JFTR	Depns	2D JFTR	BAS Type	Charity YTD	TPC	PACIDN		
	WDEP	SPOUSE	09641	.00	1	R		.0			.00				
THRIFT SAVINGS PLAN (TSP)	Base Pay Rate	Base Pay Current	Spec Pay Rate	Spec Pay Current	Ins Pay Current	Ins Pay Current	Bonus Pay Rate	Bonus Pay Current							
	.5	.00	.0	.00	.0	.00	.0	.00							
	TSP YTD Deductions				Deferred		Exempt								
	720.14				720.14		.00								
REMARKS:	YTD ENTITLE			YTD DEDUCT											
	2770.11			252.00											
<p>IF TSP ELECTION AMT EXCEEDS NET AMT DUE, TSP WILL NOT BE DEDUCTED.</p> <p>LEAVE CARRYOVER INCREASED TO 75 DAYS FOR FY08. NO ACTION REQUIRED BY MEMBERS. DEAS WILL BE ON RECTORING AFTER 1 OCT 08.</p> <p>MYPAY HAS ALLOWED MERS TO ELECT A HARD-COPY LES VIA US MAIL. AF POLICY IS TO PROVIDE AN ELECTRONIC LES. EFF 1 OCT (SEP LES). AF WILL NO LONGER PRINT LES STATEMENTS IF AVAILABLE ON MYPAY. THANK YOU FOR YOUR SUPPORT.</p> <p>IF YOUR SPOUSE WANTS INFO ABOUT THE MILITARY LIFESTYLE WE INVITE HIM/HER TO JOIN US FOR THE NEXT HEART WALK. SPOUSES ORIENTATION, LUNCH AND CHILD CARE ARE PROVIDED. CALL YOUR</p>											<p>BASE AFRMAN &amp; FAMILY READINESS CTR FOR DETAILS.</p> <p>IF YOU GAMBLE WITH SAFETY...YOU BET YOUR LIFE.</p> <p>ELECTIONS ARE COMING! UPDATE YOUR ADDRESS TO GET AN ABSENTEE BALLOT. REQUEST YOUR BALLOT FOR THE PRESIDENTIAL AND STATE ELECTIONS. SEE YOUR VOTING ASST. OFFICER OR WWW.FVAP.GOV.</p> <p>TSP 060701(133) RATE CHG SGLI 060701(163) CHANGE GRADE 060701(164) BAS BASED ON WDEP, ZIP 08641 BANK [REDACTED] ACCT # [REDACTED]</p>				

WWW.DFAS.MIL



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# Reviewing Form I-864 (cont..)

## Part 7

### Use of assets to supplement income:

- If a sponsor cannot meet the Poverty Guideline requirement based upon total household income, he or she may show evidence of assets owned by the sponsor, and/or members of the sponsor's household, that are available to support the sponsored immigrant(s) and can be readily converted into cash within 1 year.



(b)(5)



# Reviewing Form I-864 (cont..)

## Part 7. Use of assets to supplement income. (Optional)

If your income, or the total income for you and your household, from line 24c exceeds the Federal Poverty Guidelines for your household size, YOU ARE NOT REQUIRED to complete this Part. Skip to Part 8.

### 26. Your assets (Optional)

- a. Enter the balance of all savings and checking accounts. \$ \_\_\_\_\_
- b. Enter the net cash value of real-estate holdings. (Net means current assessed value minus mortgage debt.) \$ \_\_\_\_\_
- c. Enter the net cash value of all stocks, bonds, certificates of deposit, and any other assets not already included in lines 26 (a) or (b). \$ \_\_\_\_\_
- d. Add together lines 26 a, b and c and enter the number here. TOTAL: \$ \_\_\_\_\_

### 27. Your household member's assets from Form I-864A. (Optional)

Assets from Form I-864A, line 12d for

\$ \_\_\_\_\_

\_\_\_\_\_  
(Name of Relative)



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# Reviewing Form I-864 (cont..)

## 28. Assets of the principal sponsored immigrant. (Optional)

The principal sponsored immigrant is the person listed in line 2.

- a. Enter the balance of the sponsored immigrant's savings and checking accounts. \$ \_\_\_\_\_
- b. Enter the net cash value of all the sponsored immigrant's real estate holdings. (Net means investment value minus mortgage debt.) \$ \_\_\_\_\_
- c. Enter the current cash value of the sponsored immigrant's stocks, bonds, certificates of deposit, and other assets not included on line a or b. \$ \_\_\_\_\_
- d. Add together lines 28a, b, and c, and enter the number here. \$ \_\_\_\_\_

## 29. Total value of assets.

Add together lines 26d, 27 and 28d and enter the number here.

**TOTAL:** \$ \_\_\_\_\_



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# Reviewing Form I-864 (cont..)

## Evidence of assets:

- Evidence of the sponsor's assets should be submitted along with the Form I-864.
- Evidence should establish the location, ownership, and value of each listed asset, including any liens or liabilities for each listed asset.



# Evidence of Assets (cont..)

## Evidence of assets:

- To qualify as “significant assets” the combined cash value of all the assets (the total value of the assets less any offsetting liabilities).
- You may not include the net value of an automobile unless you show that you have more than one automobile, and at least one automobile is not included as an asset.



# Reviewing Form I-864 (cont..)

## Evidence of assets:

- Evidence of assets includes, but is not limited to:
  - Bank statements covering the last 12 months, or a statement from an officer of the bank or other financial institution.
  - Evidence of ownership and value of stocks, bonds, and certificates of deposit, and dates acquired;
  - Evidence of ownership and value of other personal property and dates acquired; and
  - Evidence of ownership and value of any real estate and dates acquired.



# Reviewing Form I-864 (cont..)

## Amount of assets required:

- In order to qualify using assets, the total net value of all assets must generally equal at least five times the difference between the sponsor's total household income and the minimum income requirement for the current year.
- If you are a U.S. citizen and you are sponsoring your spouse or minor child, the total value of your assets must only be equal to at least three times the difference.



# Income Requirements (cont..)

## Amount of assets required:

- If the intending immigrant is an alien orphan who will be adopted in the United States after the alien orphan acquires permanent residence, and who will, as a result, acquire citizenship under section 320 of the Act, the total value of your assets need only equal the difference.



# Example 1:

USC sponsor of a parent with a household size of 4:

125 % of 2012 Poverty Guidelines	\$28,812	
Sponsor's income	<u>\$22,500</u>	
Difference	\$ 6,312	
Multiply by 5		<u>X</u>
<u>5</u>		
Minimum Required Net Value of Assets	<u>\$31,560</u>	



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# Example 2:

USC sponsor of a spouse with a household size of 4:

125 % of 2012 Poverty Guidelines	\$28,812
Sponsor's income	<u>\$22,500</u>
Difference	\$ 6,312
Multiply by 3	<u>x 3</u>
Minimum Required Net Value of Assets	<u>\$18,936</u>



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# Example 3:

The intending immigrant is an orphan who will be adopted in the U.S. ... (household size of 4):

125 % of 2012 Poverty Guidelines	\$28,812
Sponsor's income	<u>\$22,500</u>
Minimum Required Net Value of Assets	\$6,312



# Common Problems with Assets

- History of bank statements is less than 12 months
- Letter from bank is generic and does not reference the average annual balance
- Huge balance in account with the amount being:
  - A recent transaction
  - From a line of credit



# Common Problems with Assets

(cont..)

- Sometimes the assets are submitted to us from foreign accounts.
- Try to use a currency converter to interpret the value of the accounts.
- Link to currency converter:
  - <http://www.xe.com/ucc/>



# More asset concerns

- Real Estate Property with no evidence of mortgage history, current balance, or evidence the property is not financed.
- Appraisal is not from a licensed appraiser or no current property tax assessment attached.



# More Asset Concerns (cont..)

## Questions to ask concerning the asset:

- What is the value of this personal property?
- Can it be appraised?
- How long is the appraisal good for?
- What is the current market value for the personal property?
- When and how did they acquire the property?



# Termination of Sponsor's Obligation and Enforcement

- The obligations created under Form I-864 and I-864A terminate when the sponsored alien:
  - Becomes naturalized;
  - Is credited with at least 40 quarters of employment in the Social Security system;
  - Loses or abandons his or her lawful permanent resident status; or
  - Dies.



# Termination of Sponsor's Obligation and Enforcement (cont..)

- Divorce will not terminate the legal obligation made in the Affidavit of Support.





# Where do I find this information?

- Before you ask the question, have you looked in the following places:
  - AOS Dashboard
  - The Adjudicator's Field Manual (AFM)
  - The INA (Section 213A)
  - The 8 CFR § 213a
  - Policy memos
  - Training handouts
  - The application instructions
  - [WWW.USCIS.Gov](http://WWW.USCIS.Gov)
  - [WWW.IRS.Gov](http://WWW.IRS.Gov)



# Questions?



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