

Training Module 20

FORMS

NCDVA-11- Affidavit School Declaration

NCDVA-12 - Authorization for Release of Information

NCDVA-16 - Scholarship Applicant Information Sheet

NCDVA-17 - Application for Scholarship

NCDVA-18 - NCDVA Financial Questionnaire

North Carolina License Plate Listing & Costs – See Module 21

**North Carolina Wildlife Resources Commission, Raleigh, North Carolina
Application for Permanent Sportsman Hunting and Fishing License**

**Application and Medical Summary Lifetime Hunting and Fishing License for Disabled
Residents**

Training Module 20



North Carolina Department of Administration

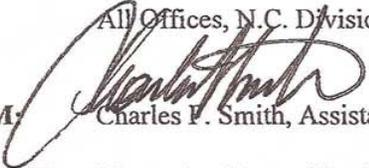
Michael F. Easley, Governor
Britt Cobb, Secretary

Charles F. Smith
Assistant Secretary for Veterans Affairs

September 18, 2006

MEMORANDUM NO. 15
COUNTY SEQUENCE NO. 8

TO: All Offices, N.C. Division of Veterans Affairs

FROM: 
Charles F. Smith, Assistant Secretary

SUBJECT: "Operation Recognition" Veterans Diploma Application

1. Governor Easley signed into law Session Law 2006-260, which directs the State Board of Education to issue special high school diplomas to all honorably discharged veterans of World War II, Korea, and Vietnam who have not previously received high school diplomas.
2. Eligibility requirements for World War II, Korea, and Vietnam are listed on the attached sheet.
3. Either the veteran or next of kin, if deceased, must submit the following to the North Carolina Division of Veterans Affairs:
 - (a) "Operation Recognition" Veterans Diploma Application,
 - (b) A copy of Honorable Discharge (DD 214) attached to application, (The veterans who cannot locate a copy of their discharge papers are still encouraged to apply; however, the process may take a little longer. The Veterans Affairs Office will assist in locating necessary paperwork),
 - (c) Any veteran who has received a high school diploma from a local board of education in connection with "Operation Recognition" is not eligible to receive another diploma from the State Board of Education. However, receipt of a G.E.D. does not prohibit the veteran from receiving this diploma.
4. Upon verification of the veteran's eligibility by the State Board of Education in cooperation with the Division of Veterans Affairs, the State Board of Education will issue a diploma.

Training Module 20

5. Return the completed application and proof of honorable discharge to this office for processing. You may copy the attached application as needed.

CFS:ash

Attachment

DISTRIBUTION:

Assistant Secretary's Office	8
State Service Office	2
Each District Service Officer	1
Each District Service Office	1
Each County Service Office (thru DSO)	1
Each State Veterans Cemetery	1
Each State Veterans Nursing Home	1

Training Module 20

Eligibility Requirements

General Requirements

- A completed application for “Operation Recognition” Veterans Diploma
 - A copy of honorable discharge papers (DD form 214) attached to the application. (Those veterans who cannot locate a copy of their discharge papers are still encouraged to apply; however, the process may take a little longer. The Veterans’ Affairs office will assist in locating necessary paperwork.
 - Any veteran who has received a high school diploma from a local board of education in connection with “Operation Recognition” is not eligible to receive another diploma from the State Board of Education. However, receipt of a G.E.D. does not prohibit the veteran from receiving this diploma.
-

World War II Veteran Requirements

- Attended a North Carolina high school between the years of 1937 and 1946 with graduation class years of 1940-1950 (12th grade was added in 1942);
 - Left high school prior to graduation to enlist in the armed forces of the United States;
 - Served in WWII between September 16, 1940 and December 31, 1946; and
 - Has been honorably discharged
-

Korean Conflict Veteran Requirements

- Attended a North Carolina high school between the years of 1946 and 1955 with graduation class year of 1950-1959;
 - Left high school prior to graduation to enlist in the armed forces of the United States;
 - Served in the Korean Conflict between June 27, 1950 and January 31, 1955; and
 - Has been honorably discharged
-

Vietnam Era Veteran Requirements

- Attended a North Carolina high school between the years of 1960 and 1975 with graduation class years of 1964-1979;
- Left high school prior to graduation to enlist in the armed forces of the United States;
- Served in the Vietnam Era between August 5, 1964 and May 7, 1975; and
- Has been honorably discharged

Training Module 20



"OPERATION RECOGNITION" VETERANS DIPLOMA APPLICATION
 North Carolina State Board of Education
 Mail to: NC Division of Veteran Affairs 1315 Mail Service Center Raleigh, NC 27699-1315
 If you have questions please call: (919) 807-3817



****Diploma may be posthumously applied for by next of kin****

This application is used to establish the eligibility of a WWII, Korean Conflict, or Vietnam Era veteran for the receipt of a high school diploma from The North Carolina State Board of Education or any North Carolina Public High School

****VERIFICATION OF HONORABLE DISCHARGE REQUIRED AND SHOULD ACCOMPANY THIS APPLICATION****
 (Please allow for 30-60 days of processing time)

TYPE OF DIPLOMA

1. **PLEASE CHECK ONE:**

World War II (Military Service Dates: September 16, 1940 – December 31, 1946)
 Korean Conflict (Military Service Dates June 27, 1950 – January 31, 1955)
 Vietnam Era (Military Service Dates: August 5, 1964 – May 7, 1975)

VETERAN APPLICANT'S NAME AND PERSONAL INFORMATION: (Type or print legibly)

2. FIRST		3. MIDDLE (or initial)		4. LAST		5. SUFFIX	
6. ADDRESS (number, street, apt/unit, city, state, and zip)				7. HOME PHONE (include area code)			
				8. WORK PHONE (include area code)		9. EXTENSION	
10. DATE OF BIRTH MONTH-DAY-YEAR		11. SOCIAL SECURITY NUMBER		12. MARITAL STATUS		13. GENDER	
				married	single	widowed	divorced
						male	female

VETERAN'S MILITARY SERVICE INFORMATION

14. BRANCH OF SERVICE		15. MISCELLANEOUS INFORMATION (name & address of next of kin, if appropriate)	
16. SERVICE NUMBER	17. HIGHEST RANK/GRADE ATTAINED	PERIODS OF ACTIVE MILITARY SERVICE	
		18. DATE(S) ENTERED	19. DATE(S) SEPARATED
20. VA FILE NUMBER (if available/applicable)		MONTH DAY YEAR	MONTH DAY YEAR
		<input type="text"/>	<input type="text"/>
		<input type="text"/>	<input type="text"/>

EDUCATIONAL INFORMATION

21. NAME OF HIGH SCHOOL:			
22. YEARS ATTENDED _____ HIGH SCHOOL	23. YEAR LEFT HIGH SCHOOL TO ENTER SERVICE	24. WHAT WOULD HAVE BEEN YOUR GRADUATION YEAR?	
19__ 19__ 19__ 19__	_____	CLASS OF 19__	

I certify that all information I have provided on this application and the supporting documentation are true and correct to the best of my knowledge.

Signature of Veteran, Spouse, or Next of Kin: _____ Date: _____

Relationship to Veteran (if submitted by relative): _____

TO BE COMPLETED BY VETERANS' AFFAIRS REPRESENTATIVE

Recommended Not Recommended Signature: _____ Date: _____

Training Module 20



North Carolina Department of Administration

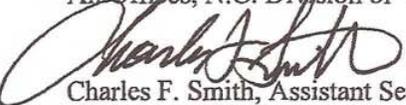
Michael F. Easley, Governor
Britt Cobb, Secretary

Charles F. Smith
Assistant Secretary for Veterans Affairs

January 4, 2007

MEMORANDUM NO. 2 COUNTY SEQUENCE NO. 2

TO: All Offices, N.C. Division of Veterans Affairs

FROM: 
Charles F. Smith, Assistant Secretary

SUBJECT: Changes in Lifetime Fishing license with attached new application

1. Beginning January 1, 2007, any person 16 and older who wants to fish recreationally in any water designated as coastal and joint waters on North Carolina must purchase a Coastal Recreational Fishing License (CRFL).
2. Lifetime Disabled Veterans Inland Fishing (basic) - Statewide inland fishing. Includes fishing in designated Public Mountain Trout Waters, fishing in trout waters on game lands, and fishing on joint waters. It does not include fishing in coastal waters. Cost \$10.00
3. Lifetime Disabled Veteran Coastal Recreational Fishing (basic) - Authorizes fishing in coastal and joint waters. It does not authorize fishing in inland waters. Cost \$10.00
4. For the basic lifetime disabled veteran Inland Fishing, or lifetime disabled veteran Coastal Recreational Fishing, or the Lifetime Disabled Veteran Hunting/Inland Fishing Combo, the cost will be \$20 for both inland (freshwater) and saltwater fishing.
5. You can purchase the Lifetime Unified Disabled Veterans Sportsman/Coastal Recreational Fishing that includes statewide hunting, inland and coastal recreational fishing for \$110.00
6. Anyone who purchased a Wildlife Resources Commission lifetime license that includes basic inland fishing privileges before Jan. 1, 2006 will be grandfathered by this law change and will not be required to purchase a separate license in order to participate in coastal recreational fishing. These lifetime licenses include any infant, youth, adult, over 70, and disabled sportsman's license; the comprehensive fishing, over 70 fishing only, disabled veteran's and totally disabled licenses

Training Module 20

7. Those who purchase a Wildlife Resources Commission lifetime license of any type on or after Jan. 1, 2006 will not be grandfathered and will be required to purchase a CRFL, if fishing in coastal waters, on or after Jan. 1, 2007.
8. District Service Officers should continue to certify Disabled Veterans and assist with completing application process.
9. The new application is enclosed. The address and web site is located at bottom of form. (The new form does not require a notary)

CFS:ash

Enclosure

DISTRIBUTION:

Assistant Secretary's Office	8
State Service Office	2
Each District Service Officer	1
Each District Service Office	1
Each County Service Office (thru DSO)	1
Each State Veterans Cemetery	1
Each State Veterans Nursing Home	1

Training Module 20



North Carolina Department of Administration

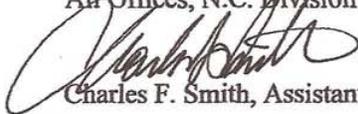
Michael F. Easley, Governor
Britt Cobb, Secretary

Charles F. Smith
Assistant Secretary for Veterans Affairs

March 8, 2007

MEMORANDUM NO. 9
COUNTY SEQUENCE NO. 6

TO: All Offices, N.C. Division of Veterans Affairs

FROM: 
Charles F. Smith, Assistant Secretary

SUBJECT: Military and Veterans Tax Preferences

Attached is a list of Military and Veteran Tax Preferences for North Carolina, which include: Individual Income Tax (State and Federal Provisions), Sales and Use Tax, Corporate, Excise and Insurance Tax, and Property Tax.

CFS:ah

Attachment

DISTRIBUTION:

Assistant Secretary's Office	8
State Service Office	2
Each District Service Office	1
Each District Service Officer	1
Each County Service Officer (thru DSO)	1
Each State Veterans Cemetery	1
Each State Veterans Nursing Home	1

Training Module 20

North Carolina Department of Revenue

January 29, 2007

MILITARY TAX PREFERENCES

I. Individual Income Tax

State Provisions:

- **G.S. 105-134.6** Military retirees may deduct up to \$4,000 each year of military retirement benefits included in federal taxable income. All government retirees are allowed this deduction. Also, most State and federal retirees, including military, who had five or more years of creditable service prior to August 12, 1989, may exclude their retirement income from North Carolina income tax pursuant to the decision in *Bailey v. State of North Carolina*.
- **G.S. 105-158** North Carolina follows section 692 of the Code regarding the income taxation of certain armed forces personnel. Section 692 provides that when a member of the military dies while serving in a combat zone or as a result of wounds, disease, or injury incurred while so serving, the income tax for the year of death and any prior year ending on or after the first day served in a combat zone is canceled, and any unpaid taxes of such individual that relate to tax years prior to service in a combat zone may also be abated. A similar tax forgiveness rules applies to U.S. military and civilian employees who die as the result of wounds or injury occurring outside the United States in a terrorist or military action against the United States or any of its allies. Section 692 was amended to include decedents who died as a result of the terrorist attacks against the U.S. on September 11, 2001, or who died as a result of an attack involving anthrax occurring on or after September 11, 2001, and before January 1, 2002.
- **G.S. 105-249.2** North Carolina follows section 7508 of the Code regarding due dates and the assessment of penalties and interest for certain military personnel. Section 7508 prohibits the accrual of interest or penalty during the time a member of the armed forces serves in a combat zone or is hospitalized as a result of wounds, disease, or injury sustained while serving in a combat zone plus 180 days after the member departs from the combat zone or is discharged from such hospitalization. An income tax return, estate or gift tax return filed within that period is considered as timely filed.

Training Module 20

Federal Provisions:

The majority of tax preferences for military personnel for income tax purposes are determined at the federal level. Because North Carolina uses federal taxable income as the starting point for computing State income tax, all of the federal preferences are also applicable for North Carolina income tax purposes. The following is a list of federal military tax preferences:

- The Servicemembers Civil Relief Act prohibits state taxation of military pay except by the recipient's state of residence. This relieves the service member from having to file returns and pay income tax on his or her military pay earned in states of which they are not a domiciliary resident.
- Allowances for subsistence, quarters, travel, and moving furnished to a commissioned officer, chief warrant officer, warrant officer, or enlisted personnel of the armed forces are exempt from income tax.
- Housing and cost of living allowances received by armed forces members to cover the excess cost of quarters and subsistence while on permanent duty at a post outside the U.S. are excludable from gross income. The same rule applies to family separation allowances received on account of overseas assignment. Further, the fact that a member of the military service receives a tax-free housing allowance does not bar a deduction for mortgage interest or real property taxes on the member's home.
- Moving and storage expenses that are furnished in kind by the military, or cash reimbursements or allowances to the extent of expenses actually paid or incurred in connection with a permanent change of station for a member of the armed forces on active duty, are not includible in income. Such moves are exempt from the time and mileage requirements.
- A pension, annuity, or similar payment for personal injuries or sickness that resulted from combat related service in the armed forces in any country is exempt. Also, enlisted members of the armed forces and warrant officers (both commissioned and noncommissioned) may exclude from gross income all pay received for any month during any part of which they served in a combat zone or were hospitalized as a result of wounds, disease, or injury incurred while serving in a combat zone. There are certain limitations on the exclusion amount for commissioned officers.
- Disability retirement pay that is computed on the basis of the percentage of disability is fully excludable from gross income, but disability retirement pay that is computed by reference to years of service is excludable only to the extent allowed under the percentage-of-disability method in section 104 of the Code.

Training Module 20

- Dividends and proceeds from certain maturing government endowment insurance contracts relating to veterans are exempt. Interest on dividends left on deposit with the Veterans Administration is exempt.
- Veterans' benefits under any law administered by the Veterans Administration are not includible in income. This includes amounts paid to veterans or their families in the form of educational, training, or subsistence allowances, disability compensation and pension payments for disabilities, grants for homes designed for wheelchair living, grants for motor vehicles for veterans who lost their sight or the use of their limbs, and veterans' pensions.
- The Heroes Earned Retirement Opportunities Act became law on May 29, 2006. The Act allows members of the armed forces serving in a combat zone to make contributions to their individual retirement accounts (IRAs) even if the compensation on which such contributions are based is excluded from income. Previously, members of the military whose earnings came entirely from tax-free combat pay were generally barred from using IRAs to save for retirement. The Act also allows military personnel who received tax-free combat pay in either 2004 or 2005 to make IRA contributions for those years. Eligible military members have until May 28, 2009, to make these special back-year contributions.
- Under the Pension Protection Act of 2006, military reservists activated after September 11, 2001, and before December 31, 2007, can receive payments from their individual retirement accounts, 401(k) plans and 403(b) tax-sheltered annuities, without having to pay the 10 percent early-withdrawal penalty. This provision applies to reservists called to active duty for at least 180 days or for an indefinite period.
- An individual taxpayer may exclude up to \$250,000 (\$500,000 if married filing a joint return) of gain realized on the sale or exchange of a principal residence. To be eligible for the exclusion, the taxpayer must have owned and used the residence as a principal residence for at least two of the five years ending on the sale or exchange. The Military Family Tax Relief Act of 2003 allows a military individual or spouse to suspend the five-year test period for up to 10 years if that individual or spouse is absent because of qualified official extended duty as a member of the U.S. Armed Services. A taxpayer is on qualified official extended duty when at a duty station that is at least 50 miles from the residence sold, or when residing under orders in government housing, for more than 90 days or for an indefinite period. The provision that is extended to military personnel is effective for home sales or exchanges after May 6, 1997.

Training Module 20

II. Sales and Use Tax

- Federal law prohibits the imposition of sales or use tax on sales to the federal government or sales by the federal government. As a result, sales of items made at facilities such as the base PX are not subject to tax.

III. Corporate, Excise & Insurance Tax

- The State cigarette excise tax does not apply to cigarettes sold to the federal government and its instrumentalities, such as the Armed Forces Exchange Service, pursuant to G.S. 105-113.8 and Rule 4C .0801.
- The State excise tax does not apply to beer and wine sold to the United States Armed Forces pursuant to G.S. 105-113.81 (c).

IV. Property Tax

State Provisions - The following classes of property shall not be listed appraised, assessed, or taxed:

- Vehicles that the United States government gives to veterans on account of disabilities they suffered in World War II, the Korean Conflict, or the Vietnam Era so long as they are owned by:
 - a. A person to whom a vehicle has been given by the United States government or
 - b. Another person who is entitled to receive such a gift under Title 38, section 252, United States Code Annotated.
- A motor vehicle owned by a disabled veteran that is altered with special equipment to accommodate a service-connected disability. As used in this section, disabled veteran means a person as defined in 38 U.S.C. § 101(2) who is entitled to special automotive equipment for a service-connected disability, as provided in 38 U.S.C. § 3901.
- The first thirty-eight thousand dollars (\$38,000) in assessed value of housing together with the necessary land therefore, owned and used as a residence by a disabled veteran who receives benefits under 38 U.S.C. § 2101. This exclusion shall be the total amount of the exclusion applicable to such property.