

**Public Safety Officers' Benefits (PSOB) Office
Bureau of Justice Assistance
U.S. Department of Justice**

ESTABLISHING DEPENDENCY STATUS FOR PSOB EDUCATIONAL ASSISTANCE

CHILDREN OF FALLEN OR DISABLED OFFICERS	SPOUSES OF FALLEN OR DISABLED OFFICERS
<p>When the child has received PSOB death benefits:</p> <p>Submit a copy of the officer's federal income tax return for the tax year of, or immediately preceding, either the officer's fatal injury or the officer's death.</p> <p>NOTE: If tax returns are unavailable, submit an explanation detailing the reason(s) why the child believes he/she was a dependent of the officer.</p>	<p>When the spouse has received PSOB death benefits, submit a statement indicating the spouse either:</p> <ol style="list-style-type: none"> 1) Received over half of his/her support from the officer; OR 2) Had, as his/her principal place of residence, the officer's home, and was a member of the officer's household as of either the date of the officer's fatal injury or the date of the officer's death.
<p>When the officer has received PSOB disability benefits, submit a copy of the officer's federal income tax return for one of the following:</p> <ol style="list-style-type: none"> 1) Tax year of, or immediately before, the date of the officer's injury; 2) Any tax year during which the education program that forms the basis of the educational assistance claim is attended or pursued; 3) Tax year immediately preceding the year during which the education program that forms the basis of the claim began or is to begin; OR 4) Tax year of, or immediately preceding, the officer's death, if the officer has since passed away, where the education program that forms the basis of the claim began, or is to begin, after the date of such death. <p>NOTE: If tax returns are unavailable, submit an explanation detailing the reason(s) why the child believes he/she was a dependent of the officer.</p>	<p>When the officer has received PSOB disability benefits, submit a statement indicating the spouse either:</p> <ol style="list-style-type: none"> 1) Received over half of his/her support from the officer; OR 2) Had, as his/her principal place of residence, the officer's home, and was a member of the officer's household as of one of the following: <ul style="list-style-type: none"> -Tax year of, or immediately preceding, the date of the officer's disabling injury; -Any tax year during which the program of education that forms the basis of the educational assistance claim is attended or pursued; -Tax year immediately preceding the year during which the program of education that forms the basis of the claim began, or is to begin; OR -Tax year of, or immediately preceding, the officer's death, if the officer has since passed away, where the program of education that forms the basis of the claim began, or is to begin, after the date of such.