

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14-R, VOLUME 7B, CHAPTER 31
“DEATH OF SURVIVOR ANNUITANT”**

All changes are denoted by blue font

Substantive revisions are denoted by a * preceding the section, paragraph, table, or figure that includes the revision

Hyperlinks are denoted by *underlined, bold, italic, blue font*

This updated chapter supersedes the previously published version dated December 2009.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
310101	Modified from section “3103” to paragraph “310103.”	Update

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310101. General Provision. This chapter refers to the settlement of the arrears of annuity where the annuitant is a spouse with no eligible child annuitant, the last remaining child annuitant, or a natural person with an insurable interest. Arrears of annuity may result from checks not having been negotiated before the annuitant's death or failure of Secretary of the Military Department concerned (or designee) to establish and make payment of an annuity to which entitlement exists. Payment of the arrears of the annuity under Retired Serviceman's Family Protection Plan (RSFPP), Survivor Benefit Plan (SBP), and minimum income widow provisions of the SBP law is made by the Defense Finance and Accounting Service (DFAS) in accordance with procedures in [paragraph 310103](#) of this chapter.

310102. Documentation. To settle the arrears of annuity, the following documentation must be on file:

A. Copy of Death Certificate. A notification of death from any source (next of kin, post office, or neighbor) is sufficient to suspend future payment of the annuity.

B. Written Claim. A written claim over the signature and address of the claimant or of the claimant's authorized agent or attorney.

C. Proof of Recoupment of Outstanding Payments. All outstanding checks or direct deposits (not negotiated before the annuitant's death or forwarded past the date of entitlement) or the proceeds thereof must be returned to the DFAS-Cleveland Site before a settlement of arrears of annuity may be made.

310103. Payment of the Arrears. The annuity is not prorated for the month of annuitant's death. Entitlement stops as of the last day of the month before the date of the annuitant's death. When all documentation is received, payment of the arrears is made to the person living on the date of the annuitant's death who is highest on the order of precedence set forth in [Chapter 30](#), paragraph 300104.A.2 through A.6 of this volume. For the purpose of payment of the arrears of an annuity under this section, the provisions of subparagraph 300104.C, D and E apply, and all references to a "retiree" in subparagraphs 300104.A.2 through A.6, C, D, and E of this volume should be considered as referring to the deceased annuitant rather than a retiree.

310104. Indebtedness Resulting From Annuity Overpayment. Any indebtedness resulting from the overpayment of the annuity (for example, overlap of SBP and Dependency Indemnity Compensation, payment made beyond date of entitlement or miscalculations) must be liquidated before arrears of the annuity can be settled. Debts of the member, other than for delinquent costs for RSFPP or SBP, may not be offset against the arrears of the annuity.

310105. Claim for Arrears. A claim for arrears of annuity must be filed within the 6-year statute-of-limitation restriction. Any claim received 6 years after the date of the annuitant's death is barred.

3102. TAXABILITY

In the case of deceased annuitants, one or more [Treasury Department \(TD\)](#) Forms 1099-R (Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc.) may be used. If no arrears of annuity are paid, then one TD Form 1099-R will be issued in the annuitant's name to cover any payments received by the annuitant before death. If arrears of annuity are paid, then an additional TD Form 1099-R is issued to each claimant to whom the arrears were paid.

BIBLIOGRAPHY

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