



Bob McMahan  
Prosecutor Coordinator

State of Arkansas  
Office of the Prosecutor Coordinator

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Lori Kumpuris  
Deputy Prosecutor  
Coordinator

October 7, 2024

Dear Arkansas Prosecutors and Public Defenders:

The Office of the Prosecutor Coordinator is pleased to have been designated as the state agency responsible for the administration of the John R. Justice Loan Repayment Program. We will be working diligently to take advantage of this opportunity for eligible prosecutors and public defenders to receive repayment of qualified student loan debt.

For a copy of the federal law and updated information on the program you are invited to view the website at [http://www.bja.gov/ProgramDetails.aspx?Program\\_ID=65](http://www.bja.gov/ProgramDetails.aspx?Program_ID=65). Within the parameters of the federal guidelines, each state is designing the program based upon the structure and needs of the state. In Arkansas, the Office of the Prosecutor Coordinator/Prosecution Coordination Commission and the Public Defender Commission will oversee the distribution, receipt, and review of applications. Thus, state, and federal court public defenders should work directly with Mr. Gregg Parrish at the Public Defender Commission and state prosecutors should collaborate directly with the staff at the Office of the Prosecutor Coordinator.

You must meet the eligibility requirements of the federal law to be considered and your loan must be "qualified" under the federal statute. You must submit the following:

1. A 2024 Arkansas Program Application
2. One of three different John R. Justice Student Loan Repayment Program Service Agreements. *The Service Agreement you sign depends upon whether you have received a JRJ grant in previous years.*
3. A letter of recommendation from your supervisor.

**Applications must be postmarked on or before November 15, 2024.** Applicants who are state or federal court public defenders should submit their application to the Public Defender Commission. Prosecuting Attorneys should submit their application to the Office of the Prosecutor Coordinator.

The tentative date for the final approval of applications will be December 31, 2024. Successful applicants will be notified. Funds will be paid directly to the student loan creditors; no funds are paid to applicants.

Further information on the Arkansas JRJ program is available through the websites of the Public Defender Commission at <https://apdc.arkansasadmin.net> and the Office of the Prosecutor Coordinator [www.arkpa.org](http://www.arkpa.org).

Sincerely,

Bob McMahan,  
Arkansas Prosecutor Coordinator

cc: Arkansas Public Defender Commission  
101 East Capitol, Suite 201  
Little Rock, AR 72201

**2024 ARKANSAS JOHN R. JUSTICE LOAN REPAYMENT PROGRAM APPLICATION**

**1. GENERAL INFORMATION**

Name \_\_\_\_\_

Home Mailing Address (include city, state, zip) \_\_\_\_\_

Office Address (include city, state, zip) \_\_\_\_\_

Office Phone \_\_\_\_\_ Cell Phone \_\_\_\_\_ Fax \_\_\_\_\_

Email Address \_\_\_\_\_

Marital Status (married, separated, divorced, single) \_\_\_\_\_

If married list spouse's name \_\_\_\_\_

Spouse's employer \_\_\_\_\_

**2. EMPLOYMENT INFORMATION**

[Pursuant to 42 U.S.C. § 3797cc-21(b), eligible applicants must be **full-time** employees of the State of Arkansas, continually licensed to practice law, and engaged in prosecuting or providing representation to indigent persons in criminal or juvenile delinquency cases. **Full-time** employees of the Federal Public Defender serving the Eastern and Western Districts of Arkansas are also eligible.

Arkansas Supreme Court Bar License Number \_\_\_\_\_

State(s) licensed and date(s) of licensure \_\_\_\_\_

Job Title \_\_\_\_\_ Date of Hire \_\_\_\_\_

Previous Dates of Service as a Full-Time Prosecutor or Public Defender \_\_\_\_\_

Judicial District (s) and Counties Currently Serviced \_\_\_\_\_

Name, address, phone number and email address of Direct Supervisor \_\_\_\_\_

Current Court assignment (juvenile, district, circuit) \_\_\_\_\_

If prosecuting attorney, are you employed via federal grant? \_\_\_\_\_

If public defender, what is your level of certification? \_\_\_\_\_

Date of certification \_\_\_\_\_

Disciplinary actions, if any, please explain and provide documentation. \_\_\_\_\_

Have you received a merit raise or been eligible for one in the last 3 fiscal years? If yes, list date (s):

\_\_\_\_\_

### 3. **LOAN INFORMATION**

Qualifying loans are limited to those which are defined in 42 U.S.C. § 3797 cc-21(b)(3) and include the following:

- (1) A loan made, insured, or guaranteed under part B of subchapter IV of chapter 28 of Title 20 (Federal Family Education Loan Program);
- (2) A loan made under part C or D of subchapter IV of chapter 28 of Title 20 (Williams D. Ford Federal Direct Loan and Federal Perkins Loans);
- (3) A loan made under section 1078-3 or 1087e(G) of Title 20 (Federal consolidation loans and Federal Direct Consolidation loan, respectively).

**LOAN #1**

Type of Loan \_\_\_\_\_ Date of original loan \_\_\_\_\_

Amount of original loan \_\_\_\_\_ Loan acct number \_\_\_\_\_

**Amount paid to date** \_\_\_\_\_ **Outstanding balance** \_\_\_\_\_

Monthly payment \_\_\_\_\_ End date of loan \_\_\_\_\_ In default? Yes \_\_\_ No \_\_\_

Name of Lender/Servicer \_\_\_\_\_

Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

**LOAN #2**

Type of Loan \_\_\_\_\_ Date of original loan \_\_\_\_\_

Amount of original loan \_\_\_\_\_ Loan acct number \_\_\_\_\_

**Amount paid to date** \_\_\_\_\_ **Outstanding balance** \_\_\_\_\_

Monthly payment \_\_\_\_\_ End date of loan \_\_\_\_\_ In default? Yes \_\_\_ No \_\_\_

Name of Lender/Servicer \_\_\_\_\_

Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

**LOAN #3**

Type of Loan \_\_\_\_\_ Date of original loan \_\_\_\_\_

Amount of original loan \_\_\_\_\_ Loan acct number \_\_\_\_\_

**Amount paid to date** \_\_\_\_\_ **Outstanding balance** \_\_\_\_\_

Monthly payment \_\_\_\_\_ End date of loan \_\_\_\_\_ In default? Yes \_\_\_ No \_\_\_

Name of Lender/Servicer \_\_\_\_\_

Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

**4. EVIDENCE OF FINANCIAL NEED**

2023 Gross Annual Approved Salary \$ \_\_\_\_\_

Adjusted Gross Income As Reported On Your 2023 Federal Tax Return \$ \_\_\_\_\_

Adjusted Gross Income of Your Spouse As Reported on His/Her 2023 Federal Tax Return If Married

Filing Separately \$ \_\_\_\_\_

In the event that the number of eligible applicants exceeds the funds which are available, applicants will be given priority based upon relative financial need. Initially, relative financial need will be determined by comparing the dollar amount of qualifying student loan debt to the income of the applicant and his/her spouse. Applicants may provide below additional information which they believe should be considered in the determination of their relative financial need.

Additional Information:

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**5. CERTIFICATION**

I certify that the above and foregoing information is true and correct to the best of my knowledge, information, and belief.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Applicant's Spouse

\_\_\_\_\_  
Date

STATE OF ARKANSAS            )  
  ) SS. COUNTY  
OF \_\_\_\_\_)

Subscribed and sworn to, before me, a Notary Public, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

[Application of Seal]

\_\_\_\_\_  
Signature of Notary Public

My Commission Expires:

\_\_\_\_\_

**NOTE: Applicant must include a letter of recommendation from his or her supervisor and an executed John R. Justice Student Loan Repayment Program Service Agreement with this Application.**

## Appendix A

**Note to JRJ State Administering Agencies: the following form should be used only in cases wherein a JRJ program applicant has been selected to participate for the first time.**

### John R. Justice Student Loan Repayment Program (JRJSLRP) Service Agreement

NAME: \_\_\_\_\_

In consideration of the student loan repayment incentive for which I have been offered under 34 U.S.C. §10671, I hereby agree as follows:

1. I will remain employed as a prosecutor or public defender for a period of service of not fewer than three years (36 months) unless involuntarily separated from my employment.

In accordance with 34 U.S.C. §10671(b)(1), the term "prosecutor" is understood to mean a full-time employee of a state or local government who—

- (A) is continually licensed to practice law; and
- (B) prosecutes criminal or juvenile delinquency cases at the state or local government level (including supervision, education, or training of other persons prosecuting such cases).

In accordance with 34 U.S.C. §10671(b)(2), the term "public defender" is understood to mean an attorney who—

- (A) is continually licensed to practice law; and
- (B) is—
  - (i) a full-time employee of a state or local government who provides legal representation to indigent persons in criminal or juvenile delinquency cases (including supervision, education, or training of other persons providing such representation);
  - (ii) a full-time employee of a nonprofit organization operating under contract with a state or local government, who devotes substantially all of their full-time employment to providing legal representation to indigent persons in criminal or juvenile delinquency cases (including supervision, education, or training of other persons providing such representation); or
  - (iii) employed as a full-time federal defender attorney in a defender organization established pursuant to section 3006A of Title 18, that provides legal representation to indigent persons in criminal or juvenile delinquency cases.

2. I understand that JRJSLRP funds are a supplement to, not a substitute for, my personal student loan obligations. I understand that amounts to be paid on my behalf are subject to the availability of funds and my continued eligibility. I understand that if I do not remain eligible, then further loan repayment benefits may be denied although the service obligation will remain in force. I understand that the award of JRJSLRP in any fiscal year does not guarantee benefits in future fiscal years, and that awards are subject to the availability of appropriations. I understand that any loan repayments made on my behalf may be taxable and subject to withholding.

3. I authorize the Department of Justice and/or the designated JRJSLRP State administrative agency to verify the status, payment history, and outstanding balance of each qualifying loan, and to discuss the terms with the lender or note holder, or predecessors or successors in interest.

The term "qualifying loan" is understood to have the same meaning as "student loan" in 34 U.S.C. §10671(b)(3):

- (1) A loan made, insured, or guaranteed under part B of subchapter IV of chapter 28 of Title 20;
- (2) A loan made under part C or D of subchapter IV of chapter 28 of Title 20; and
- (3) A loan made under section 1078-3 or 1087e(g) of Title 20.

Further, the term "qualifying loan" is expressly understood not to include any of the following loans:

- (1) A loan made to the parents of a dependent student under section 1078-2 of Title 20.
- (2) A Federal Direct PLUS Loan made to the parents of a dependent student.
- (3) A loan made under section 1078-3 or 1087e(g) of Title 20 to the extent that such loan was used to repay a loan described in sub. (1) or (2) above.

4. I will notify the designated JRJSLRP state administrative agency, without delay, in writing, of any transfer to a new position or employing agency, identifying myself as a JRJSLRP beneficiary.
5. I will notify the designated JRJSLRP State administrative agency, without delay, in writing, of my intention to voluntarily separate, resign, or retire from my position as an eligible beneficiary before completing my service obligation under paragraph 1 above.
6. I will notify the designated JRJSLRP State administrative agency, without delay, in writing, of my status in default of any loan obligation with respect to a qualifying "student loan," as defined in 34 U.S.C. §10671(b)(3)(A).
7. In the event I voluntarily leave my position as an eligible beneficiary, or in the event I am involuntarily separated for misconduct or unacceptable performance before completing the agreed upon period of service, I will be indebted to the federal government and must reimburse the Department of Justice for the full amount of any student loan repayments made on my behalf under this service agreement. I further acknowledge that a sum equal to the amount that I am required to repay shall be recoverable by the federal government from me (or my estate, if applicable) by such methods as are provided by law for the recovery of amounts owed to the federal government.
8. I understand and affirm that I remain responsible for making regular student loan payments, that such responsibility is not abated by selection for participation in the JRJSLRP, and that I am required to continue to make personal payments toward my qualifying loans to remain eligible for the JRJSLRP in the future. I understand that JRJSLRP payments will be made directly to the holder of my qualifying loan(s) and that I will not be the direct recipient of any such funds.
9. Loan repayments made on my behalf pursuant to this agreement do not exempt me from responsibility and/or liability for the full amount of any loan in which I am the debtor.



10. I am responsible for any income tax obligation resulting from the student loan repayments made on my behalf.

***The Bureau of Justice Assistance does not provide legal advice on possible tax obligations resulting from receipt of JRJ benefits. The following is provided for informational purposes only. Beneficiaries of JRJ Student Loan Repayment Program benefits remain personally responsible for, and should consult with their tax advisors for advice on, any tax obligations resulting from benefits paid on their behalf.***

*As a courtesy to JRJ beneficiaries and state administering agencies, BJA has requested information from the Internal Revenue Service (IRS) that may be helpful to beneficiaries and JRJ state administering agencies (SAAs) in determining tax consequences of JRJ benefits. The IRS provided a response to that request; a copy of both the inquiry and response are available on the BJA website at:*

*[www.bja.gov/ProgramDetails.aspx?Program\\_ID=65](http://www.bja.gov/ProgramDetails.aspx?Program_ID=65).*

11. I understand that, by law, repayment benefits made on my behalf cannot exceed \$10,000 in any calendar year or an aggregate total of \$60,000. This limitation should not, under any circumstances, be construed as an obligation of said benefits. This agreement may be modified by the parties, subject to the limitations of 34 U.S.C. §§ 10671(d) and (e), to provide additional student loan repayment benefits without the need for an entirely new agreement. Such modifications include, but are not limited to, the possibility of payment increases, or the extension of benefits beyond the initial 3-year service obligation, in consideration for additional service commitment by the beneficiary, based upon terms to be determined by the parties.
12. Periods of leave without pay, or other periods during which I am not in a pay status, do not count toward the completion of the required service period upon reemployment. The service completion date must be extended by the total time spent in non-pay status. However, absence because of uniformed service in a recognized branch of the United States military, authorized maternity/paternity leave, Family and Medical Leave Act leave, or due to compensable injury is considered creditable (within the sole discretion of the Director of BJA) toward the required service period upon reemployment.
13. This agreement is null and void if I am not selected for JRJSLRP in the year I sign and date this agreement.

Privacy Act Notification: This information is provided pursuant to the Privacy Act of 1974 (Public Law 94-579), as amended, for individuals supplying information for inclusion in a system of records. The authority for the collection of this information is 34 U.S.C. §10671. The purpose of the John R. Justice Loan Repayment for Prosecutors and Public Defenders statute is to encourage qualified individuals to enter and continue employment as prosecutors and public defenders. This Agreement and related data are made part of the file to be used within the Department of Justice for record-keeping and management while participating in the John R. Justice Loan Repayment program. The information also may be disclosed outside the Department, as permitted by the Privacy Act and Freedom of Information Act, to the Congress, the Internal Revenue Service, and pursuant to court order. You are asked to provide your Social Security Number. Please note that if you do not provide this information, and you are selected to participate in the John R. Justice Loan Repayment program, your Social Security Number will be required later to enable the Department to verify your eligibility status. Failure to

submit this information will render this Agreement incomplete and you will be considered ineligible to participate in the program.

I, \_\_\_\_\_, agree to the terms of this Service Agreement.

\_\_\_\_\_  
**SIGNATURE**

\_\_\_\_\_  
**DATE**

## Appendix B

**Note to JRJ State Administering Agencies: the following form should be used only in cases wherein a previously selected JRJ beneficiary has fulfilled his/her initial 3-year service obligation, has been selected again by the JRJ State Administering Agency to receive additional JRJ benefits, and has agreed to commit to an additional year of service obligation in exchange for those additional benefits.**

**U.S. Department of Justice  
John R. Justice Student Loan Repayment Program (JRJSLRP)  
Service Agreement – Secondary Term of Service**

NAME: \_\_\_\_\_

In consideration of the student loan repayment incentive for which I may qualify under 34 U.S.C. §10671, such incentive having been offered above and beyond the incentive(s) from which I have already benefitted from in exchange for a term of service that I have fulfilled, I hereby agree as follows:

1. I will remain employed as a prosecutor or public defender for a period of service of not less than one year (12 months), unless involuntarily separated from my employment.

In accordance with 34 U.S.C. §10671(b)(1), the term "prosecutor" is understood to mean a full-time employee of a state or local government who—

- (A) is continually licensed to practice law; and
- (B) prosecutes criminal or juvenile delinquency cases at the state or local government level (including supervision, education, or training of other persons prosecuting such cases).

In accordance with 34 U.S.C. §10671(b)(2), the term "public defender" is understood to mean an attorney who—

- (A) is continually licensed to practice law; and
- (B) is—
  - (i) a full-time employee of a state or local government who provides legal representation to indigent persons in criminal or juvenile delinquency cases (including supervision, education, or training of other persons providing such representation);
  - (ii) a full-time employee of a nonprofit organization operating under contract with a state or local government, who devotes substantially all of their full-time employment to providing legal representation to indigent persons in criminal or juvenile delinquency cases (including supervision, education, or training of other persons providing such representation); or
  - (iii) employed as a full-time Federal defender attorney in a defender organization established pursuant to section 3006A of Title 18, that provides legal representation to indigent persons in criminal or juvenile delinquency cases.

2. I understand that JRJSLRP funds are a supplement to, not a substitute for, my personal student loan obligations. I understand that amounts to be paid on my behalf are subject to the availability of funds and my continued eligibility. I understand that if I do not remain eligible, then further loan repayment benefits may be denied although the service obligation will remain in force. I understand that the award of JRJSLRP in

any fiscal year does not guarantee benefits in future fiscal years. I understand that any loan repayments made on my behalf may be taxable and subject to withholding.

3. I authorize the Department of Justice and/or the designated JRJSLRP state administrative agency to verify the status, payment history, and outstanding balance of each qualifying loan, and to discuss the terms with the lender or note holder, or predecessors or successors in interest.

The term "qualifying loan" is understood to have the same meaning as "student loan" in 34 U.S.C. §10671(b)(3):

- (1) A loan made, insured, or guaranteed under part B of subchapter IV of chapter 28 of Title 20;
- (2) A loan made under part C or D of subchapter IV of chapter 28 of Title 20; and
- (3) A loan made under section 1078-3 or 1087e(g) of Title 20.

Further, the term "qualifying loan" is expressly understood not to include any of the following loans:

- (1) A loan made to the parents of a dependent student under section 1078-2 of Title 20.
- (2) A Federal Direct PLUS Loan made to the parents of a dependent student.
- (3) A loan made under section 1078-3 or 1087e(g) of Title 20 to the extent that such loan was used to repay a loan described in sub. (1) or (2) above.

4. I will notify the designated JRJSLRP State administrative agency, without delay, in writing, of any transfer to a new position or employing agency, identifying myself as a JRJSLRP beneficiary.
5. I will notify the designated JRJSLRP State administrative agency, without delay, in writing, of my intention to voluntarily separate, resign, or retire from my position as an eligible beneficiary before completing my service obligation under paragraph 1 above.
6. I will notify the designated JRJSLRP State administrative agency, without delay, in writing, of my status in default of any loan obligation with respect to a qualifying "student loan," as defined in 34 U.S.C. §10671(b)(3)(A).
7. In the event I voluntarily leave my position as an eligible beneficiary, or in the event I am involuntarily separated for misconduct or unacceptable performance before completing the agreed upon period of service, I will be indebted to the federal government and must reimburse the Department of Justice for the full amount of any student loan repayments made on my behalf under this service agreement, to include any collection fees associated therewith. I further acknowledge that any said sum shall be recoverable by the federal government from me (or my estate, if applicable) by such methods as are provided by law for the recovery of amounts owed to the Federal government.
8. I understand and affirm that I remain responsible for making regular student loan payments, that such responsibility is not abated by selection for participation in the JRJSLRP, and that I am required to continue to make personal payments toward my qualifying loans to remain eligible for the JRJSLRP in the future. I understand that JRJSLRP payments will be made directly to the holder of my qualifying loan(s) and that I will not be the direct recipient of any such funds.

9. Loan repayments made on my behalf pursuant to this agreement do not exempt me from responsibility and/or liability for the full amount of any loan in which I am the debtor.
10. I am responsible for any income tax obligation resulting from the student loan repayments made on my behalf.

***The Bureau of Justice Assistance does not provide legal advice on possible tax obligations resulting from receipt of JRJ benefits. The following is provided for informational purposes only. Beneficiaries of JRJ Student Loan Repayment Program benefits remain personally responsible for, and should consult with their tax advisors for advice on, any tax obligations resulting from benefits paid on their behalf.***

*As a courtesy to JRJ beneficiaries and state administering agencies, BJA has requested information from the Internal Revenue Service (IRS) that may be helpful to beneficiaries and JRJ state administering agencies (SAAs) in determining tax consequences of JRJ benefits. The IRS provided a response to that request; a copy of both the inquiry and response are available on the BJA website at:*

*[www.bja.gov/ProgramDetails.aspx?Program\\_ID=65](http://www.bja.gov/ProgramDetails.aspx?Program_ID=65)*

11. I understand that, by law, repayment benefits made on my behalf cannot exceed \$10,000 in any calendar year or an aggregate total of \$60,000. This limitation should not, under any circumstances, be construed as an obligation of said benefits. This agreement may be modified by the parties, subject to the limitations of 34 U.S.C. §10671(d) and (e), to provide additional loan repayment benefits without the need for an entirely new agreement. Such modifications include, but are not limited to, the possibility of payment increases, or the extension of benefits beyond the initial 3-year service obligation, in consideration for additional service commitment by the beneficiary, based upon terms to be determined by the parties.
12. Periods of leave without pay, or other periods during which I am not in a pay status, do not count toward the completion of the required service period upon reemployment. The service completion date must be extended by the total time spent in non-pay status. However, absence because of uniformed service in a recognized branch of the United States military, authorized maternity/paternity leave, Family Medical Leave Act leave, or due to compensable injury is considered creditable (within the sole discretion of the Director of BJA) toward the required service period upon reemployment.
13. This agreement is null and void if I am not selected for JRJSLRP in the year I sign and date this agreement.
14. Privacy Act Notification: This information is provided pursuant to the Privacy Act of 1974 (Public Law No. 94-579), as amended, for individuals supplying information for inclusion in a system of records. The authority for the collection of this information is 34 U.S.C. §10671. The purpose of the John R. Justice Loan Repayment for Prosecutors and Public Defenders statute is to encourage qualified individuals to enter and continue employment as prosecutors and public defenders. This Agreement and related data are made part of the file to be used within the Department of Justice for record-keeping and management while participating in the John R. Justice Student Loan Repayment program. The information also may be disclosed outside the Department, as permitted by the Privacy Act and Freedom of Information Act, to the Congress, the Internal

Revenue Service, and pursuant to court order. You are asked to provide your Social Security Number. Please note that if you do not provide the information, and you are selected to participate in the John R. Justice Student Loan Repayment program, your Social Security Number will be required later to enable the Department to verify your eligibility status. Failure to submit this information will render this Agreement incomplete and you be considered ineligible to participate in the program.

I, \_\_\_\_\_, agree to the terms of this Service Agreement.

\_\_\_\_\_  
**SIGNATURE**

\_\_\_\_\_  
**DATE**

## Appendix C

**Note to JRJ State Administering Agencies: the following form should be used only in cases where a current JRJ beneficiary has not yet fulfilled his/her initial 3-year service obligation, but remains eligible for JRJ benefits. Upon fulfilling his/her initial 3-year service obligation, the JRJ beneficiary may exit the program or, if selected to receive additional JRJ benefits, should execute the JRJSLRP – Secondary Term of Service document (see Appendix C above).**

### John R. Justice Student Loan Repayment Program (JRJSLRP) Service Agreement Acknowledgment of Benefit

I, \_\_\_\_\_, hereby acknowledge the following:  
NAME

1. I have personally executed a JRJSLRP Service Agreement and the term of obligated public service thereunder (as designated in said Service Agreement) has not yet expired as of the date of execution hereunder.
2. Additional JRJSLRP benefit payments have been made on my behalf during the fiscal year in which this document is executed.
3. I remain bound by the terms of my JRJSLRP Service Agreement.
4. At the expiration of my term of obligated public service (as designated in the JRJSLRP Service Agreement to which I am currently subject), I may enter into a separate agreement that will govern the terms and conditions of the receipt of any additional JRJSLRP benefits received on my behalf outside the terms and conditions of the JRJSLRP Service Agreement to which I am now subject.

***The Bureau of Justice Assistance does not provide legal advice on possible tax obligations resulting from receipt of JRJ benefits. The following is provided for informational purposes only. Beneficiaries of JRJ Student Loan Repayment Program benefits remain personally responsible for, and should consult with their tax advisors for advice on, any tax obligations resulting from benefits paid on their behalf.***

*As a courtesy to JRJ beneficiaries and state administering agencies, BJA has requested information from the Internal Revenue Service (IRS) that may be helpful to beneficiaries and JRJ state administering agencies in determining tax consequences of JRJ benefits. The IRS provided a response to that request; a copy of both the inquiry and response are available on our website at: [www.bja.gov/ProgramDetails.aspx?Program\\_ID=65](http://www.bja.gov/ProgramDetails.aspx?Program_ID=65).*

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE