



## **SOCIAL SECURITY ADMINISTRATION**

**[Docket No. SSA-2025-0011]**

### **Privacy Act of 1974; Matching Program**

**AGENCY:** Social Security Administration (SSA).

**ACTION:** Notice of a new matching program.

**SUMMARY:** In accordance with the provisions of the Privacy Act, as amended, this notice announces a new matching program with the United States Department of the Treasury, Internal Revenue Service (IRS). Under this matching program, the IRS will disclose IRS return information to SSA for use in verifying eligibility for, and the correct amount of, benefits to qualified aged, blind, and disabled individuals.

**DATES:** The deadline to submit comments on the proposed matching program is

**[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].**

The matching program will be applicable on January 1, 2026, or once a minimum of 30 days after publication of this notice has elapsed, whichever is later. The matching program will be in effect for a period of 18 months.

**ADDRESSES:** You may submit comments by any one of three methods—Internet, fax, or mail. Do not submit the same comments multiple times or by more than one method. Regardless of which method you choose, please state that your comments refer to Docket No. SSA-2025-0011 so that we may associate your comments with the correct regulation.

**CAUTION:** You should be careful to include in your comments only information that you wish to make publicly available. We strongly urge you not to include in your comments any personal information, such as Social Security numbers or medical information.

1. *Internet:* We strongly recommend that you submit your comments via the Internet. Please visit the Federal eRulemaking portal at <https://www.regulations.gov>. Use the Search function to find docket number SSA-2025-0011 and then submit your comments. The system will issue you a tracking number to confirm your submission. You will not be able to view your comment immediately because we must post each submission manually. It may take up to a week for your comments to be viewable.

2. *Fax:* Fax comments to (833) 410-1631.

3. *Mail:* Matthew Ramsey, Executive Director, Head of Privacy and Disclosure Policy, Law and Policy, Social Security Administration, 6401 Security Boulevard, Baltimore, MD 21235-6401, or emailing [Matthew.Ramsey@ssa.gov](mailto:Matthew.Ramsey@ssa.gov). Comments are also available for public viewing on the Federal eRulemaking portal at <https://www.regulations.gov> or in person, during regular business hours, by arranging with the contact person identified below.

**FOR FURTHER INFORMATION CONTACT:** Interested parties may submit general questions about the matching program to Andrea Huseth, Division Director, Privacy and Disclosure Policy, Law and Policy, Social Security Administration, 6401 Security Boulevard, Baltimore, MD 21235-6401, at telephone: (410) 608-9675, or send an email to [Andrea.Huseth@ssa.gov](mailto:Andrea.Huseth@ssa.gov).

**SUPPLEMENTARY INFORMATION:** This is the re-establishment of a matching program that is set to expire between SSA and IRS, which supports SSA's efficient administration of its Title XVI Supplemental Security Income program.

**Matthew Ramsey,**  
*Head of Privacy and Disclosure Policy,  
Law and Policy.*

**PARTICIPATING AGENCIES:** SSA and IRS.

**AUTHORITY FOR CONDUCTING THE MATCHING PROGRAM:** The matching agreement between SSA and IRS is executed pursuant to the Privacy Act of 1974 (5 U.S.C. 552a), as amended by the Computer Matching and Privacy Protection Act of 1988, and otherwise; and the Office of Management and Budget (OMB) Final Guidance interpreting those Acts.

Section 6103(l)(7) of the Internal Revenue Code (26 U.S.C. 6103(l)(7)) authorizes IRS to disclose return information with respect to unearned income to Federal, State, or local agencies administering certain federally-assisted benefit programs under the Social Security Act (Act).

Section 1631(e)(1)(B) of the Act (42 U.S.C. 1383(e)(1)(B)) requires verification of Supplemental Security Income eligibility and benefit amounts with independent or collateral sources. This section of the Act provides that the “Commissioner of Social Security shall, as may be necessary, request and utilize information available pursuant to section 6103(l)(7) of the Internal Revenue Code” for purposes of Title XVI benefits and for federally-administered supplementary payments of the type described in section 1616(a) of the Act (including payments pursuant to an agreement entered into under section 212(a) of Pub. L. 93-66).

The legal authority for the disclosure of SSA data under the agreement is section 1106 of the Act (42 U.S.C. 1306), section (b)(3) of the Privacy Act (5 U.S.C. 552a(b)(3)), and the regulations and guidance promulgated under these provisions.

**PURPOSE(S):** The agreement sets forth the terms and conditions under which IRS agrees under the authority of 26 U.S.C. 6103(l)(7) to disclose to SSA certain return information for use in verifying eligibility for, and the correct amount of, benefits provided under Title XVI of the Act to qualified aged, blind, and disabled individuals; and for federally-administered supplementary payments as described in section 1616(a) of the Act (42 U.S.C. 1382e(a)) (including payments pursuant to an agreement entered

into under section 212(a) of Pub. L. 93-66 (87 Stat. 152)). 42 U.S.C. 1382 note.

**CATEGORIES OF INDIVIDUALS:** The individuals whose information is involved in the matching program are aged, blind, or disabled individuals who are applicants or recipients (and their deermors) of title XVI benefits.

**CATEGORIES OF RECORDS:** SSA will provide electronically to IRS the following data elements in the finder file:

- Social Security number, and
- Name control

IRS will disclose to SSA the following:

- Payee Account Number,
- Payee Name and Mailing Address,
- Payee Taxpayer Identification Number (TIN),
- Payer Name and Address,
- Payer TIN, and
- Income Type and Amount.

**SYSTEM(S) OF RECORDS:** SSA's system of records is the Supplemental Security Income Record and Special Veterans Benefit 60-0103, last fully published at 71 Federal Register (FR) 1830 (January 11, 2006), amended at 72 FR 69723 (December 10, 2007), 83 FR 31250–51 (July 3, 2018), 83 FR 54969 (November 1, 2018), 89 FR 825 (January 5, 2024), and 89 FR 14554 (February 27, 2024).

IRS will match SSA's information with its Information Return Master File [Treasury/IRS 22.061], as published at 80 FR 54081–082 (September 8, 2015) and amended at 85 FR 64227 (October 9, 2020), through the *Disclosure of Information to Federal, State and Local Agencies* program.