



## Internal Revenue Service

### Privacy Act of 1974; Matching Program

**AGENCY:** Department of the Treasury, Internal Revenue Service.

**ACTION:** Notice of a New Matching Program.

**SUMMARY:** Pursuant to section 552a(e)(12) of the Privacy Act of 1974, as amended, and the Office of Management and Budget (OMB) Circular No. A-108, Federal Agency Responsibilities for Review, Reporting, and Publication under the Privacy Act, notice is hereby given of the conduct of the Internal Revenue Service (IRS) Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Computer Matching Program.

**DATES:** Comments on this matching notice must be received no later than 30 days after date of publication in the Federal Register. If no public comments are received during the period allowed for comment, the re-established agreement will be effective January 15, 2026 provided it is a minimum of 30 days after the publication date.

*Beginning and ending dates:* The matches are conducted on an ongoing basis in accordance with the terms of the DIFSLA Computer Matching Agreement in effect with each participant as approved by the applicable Data Integrity Board(s). The term of these agreements is expected to cover the 18-month period, January 15, 2026, through July 16, 2027. Ninety days prior to expiration of the agreement, the parties to the agreement may request a 12-month extension in accordance with 5 U.S.C. 552a(o)(2)(D).

**ADDRESSES:** Comments may be sent by email to [glds.cmppa@irs.gov](mailto:glds.cmppa@irs.gov) or by mail to the Internal Revenue Service; Privacy, Governmental Liaison and Disclosure ATTN: Klaudia K. Villegas, Senior Analyst, 300 N. Los Angeles Steet, Mailstop 1020, Los Angeles, CA 90012.

**FOR FURTHER INFORMATION CONTACT:** General questions may be sent to Internal Revenue Service; Privacy,

Governmental Liaison and Disclosure; ATTN: Klaudia K. Villegas, Senior Analyst, 300 N. Los Angeles Steet, Mailstop 1020, Los Angeles, CA 90012; 213-372-4274 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The notice of the matching program was last published at 89 FR 52214 (June 21, 2024). Members of the public desiring specific information concerning an ongoing matching activity may request a copy of the applicable computer matching agreement at the address provided above.

**PARTICIPATING AGENCIES:**

*Name of source agency:*

Department of the Treasury, Internal Revenue Service.

*Name of recipient agencies:*

A. Federal agencies expected to participate:

1. Department of Veterans Affairs, Veterans Benefits Administration
2. Department of Veterans Affairs, Veterans Health Administration
3. Social Security Administration

B. State agencies expected to participate using non-federal records are:

1. Alabama Department of Human Resources
2. Alaska Department of Health and Social Services, Division of Public Assistance
3. Arkansas Department of Human Services
4. California Department of Social Services
5. Connecticut Department of Social Services
6. Delaware Department of Health and Social Services
7. District of Columbia Department of Human Services
8. Florida Department of Children and Families
9. Georgia Department of Human Services, Division of Family and Children Services
10. Hawaii Department of Human Services
11. Idaho Department of Health and Welfare

12. Illinois Department of Human Services
13. Indiana Family and Social Services Administration, Division of Family Resources
14. Iowa Department of Health and Human Services
15. Kansas Department for Children and Families
16. Kentucky Cabinet for Health and Family Services
17. Louisiana Department of Health
18. Louisiana Department of Children and Family Services
19. Maryland Department of Human Services
20. Michigan Department of Health and Human Services
21. Minnesota Department of Human Services
22. Minnesota Department of Children Youth and Families
23. Mississippi Department of Human Services
24. Missouri Department of Social Services
25. Montana Department of Public Health and Human Services
26. Nebraska Department of Health and Human Services
27. New Hampshire Department of Health & Human Services, Division of Economic and Housing Stability, Bureau of Family Assistance
28. New Mexico Human Services Department
29. New York State Office of Temporary and Disability Assistance
30. North Carolina Department of Health and Human Services
31. North Dakota Department of Health and Human Services, Humans Services Division, Economic Assistance Section
32. Ohio Department of Jobs and Family Services
33. Ohio Department of Medicaid
34. Oklahoma Department of Human Services, Adult and Family Services
35. Oregon Health Authority, Oregon Department of Human Resources

36. Pennsylvania Department of Human Services
37. Rhode Island Department of Human Services
38. South Carolina Department of Social Services
39. South Dakota Department of Social Services
40. Tennessee Department of Human Services
41. Texas Health and Human Services Commission
42. Utah Department of Workforce Services
43. Virginia Department of Social Services
44. Washington Department of Social and Health Services
45. Wisconsin Department of Children and Families
46. Wyoming Department of Family Services

**AUTHORITY FOR CONDUCTING THE MATCHING PROGRAM:** Public Law 98-369, Deficit Reduction Act of 1984, requires the Agency administering certain federally assisted benefit programs to conduct income verification to ensure proper distribution of benefit payments. The records in this match are to be disclosed only for purposes of, and to the extent necessary in, determining eligibility for, or the correct amount of benefits under, these programs. In accordance with section 6103(l)(7) of the Internal Revenue Code (IRC), the Secretary shall, upon written request, disclose current return information from returns with respect to unearned income from the IRS files to any federal, state, or local agency administering a program listed below:

- (i) A state program funded under part A of title IV of the Social Security Act;
- (ii) Medical assistance provided under a state plan approved under title XIX of the Social Security Act, or subsidies provided under section 1860D-14 of such Act;
- (iii) Supplemental security income benefits provided under title XVI of the Social Security Act, and federally administered supplementary payments of the type described in section 1616(a) of

such Act (including payments pursuant to an agreement entered into under section 212(a) of Pub. L. 93-66);

(iv) Any benefits provided under a state plan approved under title I, X, XIV, or XVI of the Social Security Act (as those titles apply to Puerto Rico, Guam, and the Virgin Islands);

(v) Unemployment compensation provided under a state law described in section 3304 of the IRC;

(vi) Assistance provided under the Food and Nutrition Act of 2008;

(vii) State-administered supplementary payments of the type described in section 1616(a) of the Social Security Act (including payments pursuant to an agreement entered into under section 212(a) of Pub. L. 93-66);

(viii)(I) Any needs-based pension provided under chapter 15 of title 38, United States Code, or under any other law administered by the Secretary of Veterans Affairs;

(viii)(II) parents' dependency and indemnity compensation provided under section 1315 of title 38, United States Code;

(viii)(III) Health-care services furnished under sections 1710(a)(2)(G), 1710(a)(3), and 1710(b) of such title.

**PURPOSE(S):** The purpose of this program is to prevent or reduce fraud and abuse in certain federally assisted benefit programs while protecting the privacy interests of the subjects of the match. Information is disclosed by the IRS only for the purpose of, and to the extent necessary in, determining eligibility for, and/or the correct amount of, benefits for individuals applying for or receiving certain benefit payments.

**CATEGORIES OF INDIVIDUALS:** Individuals applying for or receiving benefits under federal and state administered programs.

**CATEGORIES OF RECORDS:** The IRS will provide return information from information returns (*e.g.*, Forms 1099-DIV, 1099-INT, and W-2G) filed by payers of unearned income in the IRS Information Returns Master File (IRMF) (Treasury/ IRS 22.061). The recipient Agency will

furnish the IRS with requests for records in accordance with the current IRS Publication 3373, Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) Handbook. The Agency may request return information from IRS on a monthly basis for new applicants and may request information with respect to all beneficiaries once per year. The requests from the Agency will include: the Social Security Number (SSN) and name control (first four characters of the surname) for each individual for whom unearned income information is requested. IRS will provide a response record for each individual identified by the Agency. The total number of records will be equal to or greater than the number of records submitted by the Agency. In some instances, an individual may have more than one record on file. When there is a match of an individual SSN and name control, IRS will disclose the following to the Agency: 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:**

IRS will extract return information with respect to unearned income from the Information Returns Master File (IRMF), Treasury/IRS 22.061, as published at 80 FR 54081-082 (September 8, 2015), through the DIFSLA Computer Matching Program.

Department of Veterans Affairs will provide to IRS information from the Veterans Benefits Administration— Compensation, Pension and Education, Rehabilitation Records-VA, 58 VA 21/22/28, amended and republished in its entirety at 86 FR 61858 (November 8, 2021); and Veterans Health Administration—Healthcare Eligibility Records, Income Verification Records—VA, 89VA10NB, as published at 73 FR 26192 (May 8, 2008), and updated at 78 FR 76897 (December 19, 2013).

Social Security Administration will provide to IRS information from the Office of Systems Requirements— Supplemental Security Income Record and Special Veterans Benefits, 60–0103, last fully published at 71 FR 1830 (January 11, 2006), amended at 72 FR 69723 (December 10, 2007), 83 FR 31250-51 (July 3, 2018), and 83 FR 54969 (November 1, 2018).

**Ryan Law**

*Deputy Assistant Secretary for Privacy, Transparency, and Records*

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