



## Internal Revenue Service

### Privacy Act of 1974

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

**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) Data Loss Prevention 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 March 24, 2026, provided it is a minimum of 30 days after the publication date.

*Beginning and completion dates:* The matches are conducted on an ongoing basis in accordance with the terms of the computer matching agreement in effect with the IRS as approved by the applicable Data Integrity Board. The term of this agreement is expected to cover the 18-month period March 24, 2026, through September 23, 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).

**ADDRESSES:** Comments may be sent by mail to the Office of Privacy, Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue, N.W. Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Natalie Jackels, Government Information Specialist, IRS Privacy, Governmental Liaison and Disclosure, 763-347-7394 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The notice of the matching program was last published at 85 FR 79562-79563 (December 10, 2020). 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:** IRS.

**AUTHORITY FOR CONDUCTING THE MATCHING PROGRAM:** The Internal Revenue Service must safeguard information to ensure that it is kept confidential as required by the Internal Revenue Code, the Privacy Act of 1974, the Bank Secrecy Act, Title 18 of the United States Code, the Federal Information Security Modernization Act (FISMA), and other applicable laws that require safeguarding of information. Sending confidential information without sufficient protection is a violation of IRS security policy. This matching program will assist the IRS in ensuring that sensitive information is properly protected from unauthorized use or disclosure.

**PURPOSE(S):** The purpose of this program is to detect and deter breaches of security policy by IRS employees, contractors, or other individuals who have been granted access to IRS information or to IRS equipment and resources, who send electronic communications in an insecure, unencrypted manner.

**CATEGORIES OF INDIVIDUALS:** IRS employees, contractors, or other individuals who have been granted access to IRS information, equipment, and resources.

**CATEGORIES OF RECORDS:** IRS will use any or all of the data elements in the listed systems of records to the extent necessary to accomplish a computer match. Data elements include, but are not limited to, employee name, Social Security Number (SSN), employee number, address, email addresses; employee spouse's name, SSN, address; taxpayer name, Taxpayer Identification Number (TIN), address, tax return/account information, taxpayer entity information, including prior and current name; electronic transmission specifics, Internet Protocol (IP) Address, computer machine name, terminal identification; general personnel and payroll records, etc. The information generated

and/or obtained during these computer matches will be used by IRS employees in the performance of their official responsibilities. Access to this information is limited to those individuals who have a need to know the information in the performance of their official duties. These individuals are subject to criminal and civil penalties for the unauthorized inspection and/or disclosure of this information. During the execution of this program of computer matches and the resultant analyses or investigations, the records used may be duplicated by IRS employees only for use in performing their official duties. The information collected or generated as part of this program of computer matches may only be disclosed in accordance with the provisions of 5 U.S.C. § 552a, 26 U.S.C. § 6103, and any other applicable Federal privacy provisions.

**SYSTEM(S) OF RECORDS:** The following systems of records maintained by the IRS and the Department of the Treasury Offices may be utilized:

1. Correspondence Files and Correspondence Control Files [Treasury/IRS 00.001]
2. Correspondence Files: Inquiries About Enforcement Activities [Treasury/IRS 00.002]
3. Employee Complaint and Allegation Referral Records [Treasury/IRS 00.007]
4. Taxpayer Advocate Service and Customer Feedback and Survey Records [Treasury/IRS 00.003]
5. Third Party Contact Records [Treasury/IRS 00.333]
6. Stakeholder Relationship Management and Subject Files [Treasury/IRS 10.004]
7. Volunteer Records [Treasury/IRS 10.555]
8. Annual Listing of Undelivered Refund Checks [Treasury/IRS 22.003]
9. File of Erroneous Refunds [Treasury/IRS 22.011]
10. Foreign Information System (FIS) [Treasury/IRS 22.027]
11. Individual Microfilm Retention Register [Treasury/IRS 22.032]
12. Subsidiary Accounting Files [Treasury/IRS 22.054]
13. Automated Non-Master File (ANMF) [Treasury/IRS 22.060]
14. Information Return Master File (IRMF) [Treasury/IRS 22.061]

15. Electronic Filing Records [Treasury/IRS 22.062]
16. CADE Individual Master File (IMF) [Treasury/IRS 24.030]
17. CADE Business Master File (BMF) [Treasury/IRS 24.046]
18. Audit Underreporter Case File [Treasury/IRS 24.047]
19. Acquired Property Records [Treasury/IRS 26.001]
20. Lien Files [Treasury/IRS 26.009]
21. Offer in Compromise Files [Treasury/IRS 26.012]
22. Trust Fund Recovery Cases/One Hundred Percent Penalty Cases [Treasury/IRS 26.013]
23. Record of Seizure and Sale of Real Property [Treasury/IRS 26.014]
24. Taxpayer Delinquent Account (TDA) Files [Treasury/IRS 26.019]
25. Taxpayer Delinquency Investigation (TDI) Files [Treasury/IRS 26.020]
26. Identification Media Files System for Employees and Others Issued IRS Identification [Treasury/IRS 34.013]
27. Security Clearance Files [Treasury/IRS 34.016]
28. Automated Background Investigations System [Treasury/IRS 34.022]
29. Audit Trail and Security Records [Treasury/IRS 34.037]
30. Treasury Payroll and Personnel System [Treasury/DO.001]
31. Treasury Child Care Tuition Assistance Records [Treasury/DO.003]
32. Public Transportation Incentive Program Records [Treasury/DO.005]
33. Treasury Financial Management Systems [Treasury/DO.009]

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