

COMPUTER MATCHING AGREEMENT

BETWEEN
**THE DEPARTMENT OF THE TREASURY/
THE INTERNAL REVENUE SERVICE**
AND
**THE SOCIAL SECURITY ADMINISTRATION
FOR THE DISCLOSURE OF INFORMATION
TO FEDERAL, STATE AND LOCAL AGENCIES (DIFSLA)**

SSA Match #1016
Begins: January 1, 2016
Expires: June 30, 2017

I. PURPOSE AND LEGAL AUTHORITY

A. Purpose

This agreement sets forth the terms and conditions under which the Internal Revenue Service (IRS) agrees to disclose to the Social Security Administration (SSA) certain return information for use in verifying eligibility for, and the correct amount of, benefits provided under Title XVI of the Social Security Act (Act) to qualified aged, blind, and disabled individuals; and Federally administered supplementary payments as described in section 1616(a) of the Act (including payments pursuant to an agreement entered into under section 212(a) of Public Law (Pub. L.) 93-66 (87 Stat. 152)). 42 U.S.C. § 1382 note.

B. Legal Authority

This matching agreement between IRS and SSA 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.

Pub. L. 98-369, Deficit Reduction Act of 1984, requires agencies administering certain Federally-assisted benefit programs to use certain information to ensure proper distribution of benefit payments (98 Stat. 494).

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

Section 1631(e)(1)(B) of the Act (42 U.S.C. § 1383(e)(1)(B)) requires verification of Supplemental Security Income (SSI) 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(1)(7) of the Internal Revenue Code of 1986” for purposes of 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 this 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.

II. JUSTIFICATION AND ANTICIPATED RESULTS

A. Justification

Computer matching is the most feasible method of access due to the volume of requests for return information, the volume of responses, and the method in which information documents are maintained.

B. Anticipated Results

IRS does not derive any benefit, direct or indirect, from this matching program, nor does IRS incur any unreimbursed costs associated with Disclosure of Information to Federal, State and Local Agencies (DIFSLA).

SSA expects to recover SSI overpayments and to correct ongoing monthly payments, for a total SSI benefit of \$17.6 million, based on fiscal year (FY) 2014 figures. The FY 2014 cost for this match was \$6.6 million. The Benefit-to-Cost ratio is 2.64 to 1.

See Attachment A: SSA Cost Benefit Analysis.

III. RECORDS DESCRIPTION

A. System of Records

1. SSA will provide IRS with identifying information (described in D.1. of this section) with respect to applicants for and recipients of Title XVI benefits as described in section I.B. of this agreement from the Supplemental Security Income Record and Special Veterans Benefit (SSR), SSA/OASSIS 60-0103, as published at 71 FR 1795 (January 11, 2006). See Attachment B.
2. SSA will disclose certain information to IRS for aged, blind, or disabled individuals who are applicants for, or recipients of, SSI benefits or Federally-administered State supplementary payments, or both. IRS will match SSA’s information with its Information Return Master File (IRMF) and disclose to SSA return information with respect to unearned income of applicants or recipients identified by SSA. The information IRS discloses to SSA is limited to unearned income reported on information returns.

3. IRS will extract return information with respect to unearned income from the IRMF, Treas./IRS 22.061, as published at 77 FR 47946 - 947 (August 10, 2012), through the DIFSLA program. A copy of the published system of records notice is at Attachment C.

B. Routine Use Publication

1. SSA's routine use for disclosures to IRS for this match is published at 71 FR 1795 (January 11, 2006).
2. IRS routine use for disclosures to SSA pursuant to 26 U.S.C. § 6103 is published at 77 FR 47946 - 947 (August 10, 2012).

C. Number of Records

1. In FY 2014, SSA submitted about 20 million finder file records to IRS. SSA will notify IRS if there is any substantial change in the estimate.
2. IRS will provide a response record for each individual identified by SSA. The total number of records will be equal to or greater than the number of records submitted by SSA. In some instances, an individual may have more than one record on file.

D. Specified Data Elements

1. SSA will furnish IRS with the Social Security number (SSN) and Name Control (first four characters of the surname) for each individual for whom unearned income information is being requested in accordance with the current IRS Publication 3373, *DIFSLA Handbook: Disclosure of Information to Federal, State and Local Agencies*.
2. When there is a match of an individual identifier, IRS will disclose to SSA the following:
 - a. Payee Account Number,
 - b. Payee Name and Mailing Address,
 - c. Payee Taxpayer Identification Number (TIN),
 - d. Payer Name and Address,
 - e. Payer TIN, and
 - f. Income Type and Amount.

E. Starting and Completion Dates

The disclosure program will be conducted monthly beginning January 1, 2016, through June 30, 2017, except January, in accordance with schedules published in the current revision of IRS Publication 3373, “*DIFSLA Handbook: Disclosure of Information to Federal, State and Local Agencies.*”

IV. NOTICE PROCEDURES

- A. SSA will publish notice of the matching program in the Federal Register as required by the Privacy Act (5 U.S.C. § 552a(e)(12)). Upon publication of this notice, a copy will be attached to this agreement as Attachment D.
- B. SSA will provide direct notice, in writing, 1) to all applicants at the time of application, and 2) to all current recipients periodically, that their records will be matched against those of other agencies to verify their eligibility or payment amount.

V. VERIFICATION PROCEDURES

A. Verification of Match Information

SSA will take appropriate steps to independently verify all unearned income information received from IRS to determine the validity or applicability, or both of the information obtained through this matching program prior to the termination, denial, suspension, or reduction of any benefits. SSA will verify information as set forth in subsection B of this section. 5 U.S.C. § 552a(p).

B. Notice and Opportunity to Contest

1. Where adverse information is uncovered, SSA will notify the applicant or recipient¹, and provide an opportunity to explain the circumstances prior to making a final eligibility determination or adjustment to current benefits.
2. Under applicable SSI regulations, 20 C.F.R. § 416.1336, 10 days prior to taking any adverse action, SSA will notify the applicant or recipient, in writing, of the proposed adverse action. The notice will contain the following information:
 - a) that SSA has received information which indicates that the proposed adverse action is necessary; and
 - b) that the individual has 10 days to contest the proposed adverse action or SSA

¹ References to an eligible applicant or recipient include the individual’s representative payee, where applicable.

will conclude that the information upon which that decision is based is correct and will make necessary payment adjustments.

VI. DISPOSITION OF MATCHED ITEMS

A. SSA will:

1. Not create a separate file or system of records consisting of information concerning only those individuals who are involved in this specific matching program except as is necessary in controlling or verifying, or both the information for purposes of this program; and
2. Destroy the matching file generated through this matching operation as soon as the information has served the matching program's purpose and all legal retention requirements established in conjunction with the National Archives and Records Administration (NARA) under applicable procedures have been met.

B. IRS will:

1. Maintain all identifiable records received from SSA in accordance with Internal Revenue Manual (IRM) 1.16.8, Emergency Planning and Incident Report, and 25.10.1 Information Technology (IT) Security Policy and Standards. These IRM sections are available at www.irs.gov.
2. Retain SSA's input file(s) with identifying information for approximately 90 days. After that time, the file(s) will be electronically erased. This file is the only identifiable record IRS uses in the course of the matching program. SSA's request files are not incorporated into IRS record-keeping, are not used by IRS for any purpose other than this matching program, and are not considered IRS agency records.

VII. SAFEGUARD PROCEDURES

IRS will give SSA information the same protection as information protected by IRS systems of records under the Privacy Act of 1974, as amended.

A. IRS and SSA will:

1. Comply with OMB loss reporting guidelines per OMB M-06-19 (July 12, 2006) and safeguarding and breach requirements per OMB M-07-16 (May 22, 2007). In the event of an incident involving the loss or potential loss of PII, the agency experiencing the event is responsible for following its established procedures, including notification to the proper organizations (e.g., US-CERT), conducting a breach and risk analysis, and making a determination of the need for notice or remediation, or both to individuals affected by the loss. If the agency analysis indicates that an individual notice is appropriate, the agency that had the incident will be the one to provide such notice. SSA must report incidents of suspected unauthorized inspections or disclosures of return information to the Treasury

Inspector General for Tax Administration and the IRS Office of Safeguards.

2. Comply with section 3544(a)(1)(A)(ii) of the Federal Information Security Management Act of 2002 (FISMA), which requires agencies to ensure their computer systems are FISMA compliant. In this regard, National Institute of Standards and Technology (NIST) standards and guidance must be implemented and adhered to by IRS and SSA.

B. SSA will:

1. Comply with the requirements of IRC § 6103(p)(4). These requirements are defined in IRS Publication 1075 and are the standards utilized by the IRS Office of Safeguards when conducting on-site reviews. If an agency cannot meet specific requirements due to program or technology limitations, the IRS Office of Safeguards will review alternative solutions and compensating controls, both proposed and implemented, to ensure adequate compliance with IRC § 6103(p)(4) is achieved.
2. Allow IRS to conduct periodic safeguard reviews involving physical inspections of facilities where return information that SSA receives from IRS under a matching program is maintained as well as automated and manual testing of computer systems where return information that SSA receives from IRS under a matching program is maintained to ensure IRS safeguarding requirements are met and will permit the IRS access to such facilities and computer systems as needed to review SSA compliance with the IRC § 6103(p)(4) requirements.
3. At least one hundred eighty (180) days before IRS conducts a safeguard review of SSA, IRS will send a notification and request for information required for review plan development. Within thirty (30) days of receipt of the IRS request for information, SSA will provide a response and be prepared to participate in a preliminary security evaluation meeting to review the response for clarity. At least sixty (60) days before IRS conducts a safeguard review of SSA, IRS will submit a preliminary safeguard review plan, including the anticipated expenses of the review. Within thirty (30) days of receipt of the IRS preliminary safeguard review plan, SSA will notify IRS in writing of any concerns regarding the reasonableness of the review plan and anticipated expenses, and the parties will meet within five (5) business days to reach a mutual resolution.

SSA will review the preliminary plan with the understanding that subsequent facts and circumstances may require IRS to expand from the preliminary plan to meet the due diligence requirements of the review. IRS will advise SSA of any such changes to the review plan in writing at the earliest opportunity.

4. Upon receipt of a Freedom of Information Act (FOIA) request for safeguard reports required to be filed with IRS by Publication 1075, Section 7.0, SSA will consult with IRS to obtain its views on disclosure before responding to the request in accordance with the Department of Justice (DOJ) guidance. IRS will promptly

provide its views on the disclosability of the contents of the records to SSA. If SSA receives a FOIA request for a document that wholly originated from IRS or any communication from IRS that describes the security procedures that protect the return information provided under this agreement, SSA will refer the request to IRS for processing.

VIII. RECORDS USAGE, DUPLICATION, AND DISCLOSURE RESTRICTIONS

A. IRS

1. Records provided by SSA remain the property of SSA.
2. Records provided by SSA will not be used to extract information concerning individuals therein for any purpose not specified in this agreement.
3. Records provided by SSA will not be duplicated or disseminated within or outside IRS, except as required by Federal law, without the written permission of SSA.

B. SSA

SSA agrees to the following limitations on access to, and use and disclosure of, return information provided by IRS:

1. Officers and employees of SSA may use the return information provided by IRS only for the purposes of, and to the extent necessary in, establishing eligibility for, or the correct amount of, benefits under the SSI program identified in section I.B. of this agreement. SSA may not use the information in any manner or for any purpose not authorized under IRC § 6103(1)(7). Any secondary use is specifically prohibited and may subject offending officers and employees to the imposition of civil or criminal penalties, or both.
2. SSA shall not disclose to any person in any manner, return information received pursuant to this agreement except as necessary to determine eligibility for, or the correct amount of benefits under the SSI program identified in section I.B.
3. SSA will restrict access to return information solely to its officers and employees whose duties require access for the purposes for which the return information is disclosed to SSA.
4. Officers and employees of SSA who are entitled to access return information provided under this agreement must not access this information except to the extent necessary to achieve the purpose of the match. They must not disclose this information to any other officer or employee of SSA whose official duties do not require this information to determine eligibility for, or the correct amount of benefits under the SSI program identified in section I.B.
5. IRC § 6103(1)(7) does not authorize SSA to disclose return information in a forum open to the public, such as a judicial proceeding, nor to Native American

tribal governments, nor to another federal or state agency for any purpose.

6. Officers and employees of SSA who inspect or disclose return information obtained pursuant to this agreement in a manner or for a purpose not authorized by IRC § 6103(l)(7) are subject to the criminal penalty provisions of IRC §§ 7213 and 7213A, and of 18 U.S.C. § 1030(a)(2). In addition, SSA could be required to assist the Department of Justice in defending a civil damages action under IRC § 7431.
7. Incidents of suspected unauthorized inspections or disclosures of return information must be reported to the Treasury Inspector General for Tax Administration and the IRS Office of Safeguards within 24 hours of discovery. (For IRS Office of Safeguards, see section XIII of this agreement.)

IX. ACCURACY ASSESSMENTS

- A. IRS will initially validate all SSNs and Name Controls provided by SSA against the National Account Profile (NAP)-DM1 file prior to matching the records against the IRMF. The correctness of the return information provided to SSA is generally contingent upon the correctness of the information provided by the payer of the income.
- B. SSA estimates that at least 99 percent of the name and SSN information in the SSI data base is accurate.

X. ACCESS BY THE COMPTROLLER GENERAL

Consistent with IRC § 6103(i)(8) and 5 U.S.C. § 552(o)(1)(K), the Government Accountability Office (Comptroller General) may have access to all IRS and SSA records as necessary to monitor and verify compliance with this agreement.

XI. REIMBURSEMENT

A. Costs

All work done by IRS for SSA under this agreement will be performed on a cost reimbursable basis. IRS will recover all reasonable direct and indirect costs, including overhead, associated with performing services for SSA under this agreement. Pursuant to IRC § 6103(p)(2)(B), IRS may prescribe a reasonable fee for furnishing return information.

Cost estimates will be prepared on an annual basis. The cost estimates for these activities will be detailed on an executed Form-429. The terms and conditions of reimbursement will remain in effect for the fiscal year unless those terms are modified by an amended Form-429. The IRS administers the computer matching program for the benefit of the agencies that participate in it. Accordingly, the IRS expects to recover 100 percent of the costs it incurs to administer this program. In the unlikely event actions by one or more Agencies significantly alter the total cost

incurred by the IRS or the calculation of the Agencies' pro rata share of program costs, the IRS may need to adjust the computation of annual costs. If this occurs, your agency will be notified.

Costs associated with this program are primarily related to the actions by IRS required to make the data sharing program available to the SSA for the performance of the computer matching. These costs include personnel in place to administer the program, setup and testing of the matching system by Information Technology personnel, and the Safeguards program and personnel necessary to ensure protection of the associated Federal tax information.

Billing will be at least quarterly, and may be monthly during the last quarter of the fiscal year. Actual costs may be higher or lower than the estimate. Both agencies must sign Forms 7600A and 7600B Interagency Agreement and SSA Form-429, Interagency Agreement Data Sheet, prior to the initiation of any services under this agreement. IRS' authority to incur obligations through the performance of services under this agreement and SSA's authority to reimburse IRS under this agreement shall not exceed the amounts specified in Forms 7600A and 7600B and Form-429. Amended Forms 7600A and 7600B and Form-429 will also be required if it becomes apparent that original cost estimates will be exceeded.

SSA will transfer funds to IRS, in the form of progress or periodic payments, on at least a quarterly basis, to support IRS's activities under this agreement. Transfers of funds will be by means of the Intra-Governmental Payment and Collection (IPAC) system. The SSA IAA number should be cited on all IPAC submissions. Additionally, at least quarterly, but no later than 30 days after an accountable event, IRS must provide SSA with a performance report (e.g. billing statement) that details all work performed to date. Additionally, at least quarterly, the parties will reconcile balances related to revenue and expenses for work performed under the agreement.

B. Reimbursement by SSA:

SSA may incur costs under this agreement on a Federal fiscal year basis only. Since this agreement spans multiple fiscal years, SSA will prepare a new Form SSA-429 at the beginning of each succeeding fiscal year that this agreement remains in effect. SSA's ability to incur costs for fiscal years beyond FY 2015 is subject to the availability of funds. If funds are not available for reimbursement, IRS is not required to perform this match.

XII. DURATION OF AGREEMENTS

A. Matching Agreement

The duration of this agreement is expected to cover the 18-month period January 1, 2016 through June 30, 2017. However, the effective date of this agreement and the date when the match may begin shall be at the expiration of the 30-day public comment period following SSA's publication of notice of this matching program in

the Federal Register, or the 40-day OMB review period provided for in Circular A-130, whichever date is latest.

90 days prior to the expiration of this agreement, the parties to this agreement may request a 12-month extension in accordance with 5 U.S.C. § 552a(o)(2)(D). If either agency does not want to extend this agreement, the agency should notify the partnering agency in writing at least 90 days prior to the expiration of this agreement.

B. Modification and Termination of the Agreement

This agreement may be modified at any time by a written modification to this agreement, which satisfies both parties and is approved by the Data Integrity Board (DIB) of each agency. Any modification will be effective only after approval by the DIBs of both agencies.

The parties may terminate this agreement at any time with the consent of both parties. Either party may unilaterally terminate this agreement upon written notice to the other party, in which case the termination will be effective 90 days after the date of the notice, or at a later date specified in the notice, provided the termination date does not exceed the original or the extended completion date of the match.

Either SSA or IRS may immediately and unilaterally suspend the data flow of this agreement or terminate this agreement if there has been:

1. an unauthorized use of information obtained under this agreement by a party;
2. a violation of, or failure to follow, the terms of this agreement by a party;
3. SSA's non-payment to IRS in accordance with the parties' reimbursable agreement.

Any party may make an immediate, unilateral suspension of this agreement if they suspect that a party has breached the terms for security of data until such time as the party suspecting the breach and the party suspected of making the breach reach a definite determination regarding a breach. Reimbursement for services provided will be paid regardless of any such suspension.

IRS will monitor and enforce compliance with Federal safeguards requirements applicable to return information. If IRS determines that SSA fails to meet the safeguarding requirements, IRS will take steps to ensure that SSA corrects the areas of noncompliance. Such steps may include, as appropriate, suspension or termination of further disclosures to SSA of return information. Federal tax regulations (26 C.F.R. § 301.6103(p)(7)-1) provide for an administrative review of any determination of noncompliance with IRC § 6103(p)(4).

XIII. PERSONS TO CONTACT

Any change of the information pertaining to any contact must be promptly provided, in writing, to the contacts of the other agency.

A. The IRS contacts are:Project Coordinator

Klaudia K. Villegas, Reimbursable Program Analyst
Internal Revenue Service
Governmental Liaison, Disclosure and Safeguards
Office of Data Services
Mail Stop 1020
300 North Los Angeles Street
Los Angeles, CA 90012-3308
Telephone: (213) 576-4223/Fax: (855) 207-0455
Email: Klaudia.K.Villegas@irs.gov

Safeguards and Recordkeeping Procedures

Gregory T. Ricketts, Associate Director
Internal Revenue Service
Governmental Liaison, Disclosure and Safeguards
Office of Safeguards
5333 Getwell Road
Memphis, TN 38118
Telephone: (901) 546-3078
Email: Gregory.T.Ricketts@irs.gov

B. The SSA contacts are:Matching Program

Gloria L. Watterson, Government Information Specialist
Electronic Interchange and Liaison Division
Office of Privacy and Disclosure
Office of the General Counsel
Social Security Administration
6401 Security Boulevard, 617 Altmeyer
Baltimore, MD 21235
Telephone: (410) 965-3075
Fax: (410) 594-0115
Email: Gloria.L.Watterson@ssa.gov

Policy, Safeguards and Recordkeeping

Yvette Woodson, Social Insurance Specialist
Suspensions & Program Integrity Team
Office of Earnings and Program Integrity Policy
Office of Income Security Programs
Social Security Administration
6401 Security Boulevard, 4430 WHR Building
Baltimore, MD 21235
Telephone: (410) 965-8624
Fax: (410) 966-9214
Email: Yvette.Woodson@ssa.gov

Systems Operations

Robert Foyles, Branch Chief
Office of Earnings, Enumeration and Administrative Systems
Division of Information, Verification and Exchange Services
Data Exchange Branch
6401 Security Boulevard, 3-C-3 Robert M. Ball Building
Baltimore, MD 21235
Telephone: (410) 966-0464
Fax: (410) 966-3147
Email: Robert.Foyles@ssa.gov

Information Security

Michael G. Johnson, Director
Division of Compliance and Oversight
Office of Information Security
Office of Systems
6401 Security Boulevard, 3105 Annex
Baltimore, MD 21235
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Email: Michael.G.Johnson@ssa.gov

Project Coordinator

Andrea Warren, Program Analyst
Office of Data Exchange
Office of Data Exchange and Policy Publications
Social Security Administration
6401 Security Boulevard, 4-C-8-A Annex Building
Baltimore, MD 21235
Telephone: (410) 966-5642
Email: Andrea.Warren@ssa.gov

XIV. AUTHORIZED OFFICIALS

Any change of the information pertaining to any authorized official must be promptly provided, in writing, to the contacts of the other agency.

- A. The official with authority to request information under this agreement on behalf of SSA is:

Kirsten Moncada, Executive Director
Office of Privacy and Disclosure
Office of the General Counsel
Social Security Administration
6401 Security Boulevard, 617 Altmeyer
Baltimore, MD 21235
Telephone: (410) 965-0205
Email: Kirsten.Moncada@ssa.gov

- B. The official with authority to disclose, or authorize the disclosure of, return information under this agreement on behalf of IRS is:

Edward T. Killen, Director

Office of Governmental Liaison, Disclosure and Safeguards
OS:PGLD:GLDS
401 West Peachtree Street
Atlanta, GA 30308-3510
Telephone: (404) 338-8948
Email: Edward.T.Killen@irs.gov

XV. LIMITATIONS

The terms of this agreement are not intended to alter, amend, or rescind any current agreement or provision of Federal law now in effect. Any provision of this agreement that conflicts with Federal law is invalid.

XVI. LIABILITY

1. Each party to this agreement shall be liable for acts and omissions of its own employees.
2. Neither party shall be liable for any injury to the other party's personnel or damage to the other party's property unless such injury or damage is compensable under the Federal Tort Claims Act (28 U.S.C. § 1346(b)), or pursuant to other Federal statutory authority.
3. Neither party shall be responsible for any financial loss incurred by the other party, whether directly or indirectly, through the use of any data furnished pursuant to this agreement.

XVII. CONTINGENCY CLAUSE

This agreement is contingent on SSA meeting the Federal Safeguard requirements specified in section VII of this agreement. Matches with SSA under this agreement will be suspended or discontinued immediately if, at any time, IRS determines that SSA has failed to meet the Federal Safeguard requirements or any Privacy Act requirements. See the regulations at 26 C.F.R. § 301.6103(p)(7)-1 regarding procedures for administrative review of such a determination.

XVIII. REPORT TO CONGRESS

When both the SSA DIB and the Treasury DIB have approved this agreement, SSA will submit a report of the matching program to Congress and OMB for review, and will provide a copy of such notification to IRS.

XIX. SIGNATURES OF AUTHORIZED OFFICIALS

The signatories below warrant and represent that they have the competent authority on behalf of their respective agencies to enter into the obligations set forth in this agreement.

Social Security Administration

By Mary Ann Zimmerman Date: 8/31/15
Mary Ann Zimmerman
Acting Deputy Executive Director
Office of Privacy and Disclosure
Office of the General Counsel

The Social Security Administration DIB has reviewed this matching agreement and finds it in compliance with relevant statutes, regulations and guidelines. We, therefore, approve the conduct of the aforementioned matching program.

By Mary Ann Zimmerman Date: 9/21/15
Mary Ann Zimmerman
Acting Chair, Data Integrity Board
Social Security Administration

Department of Treasury, Internal Revenue Service

By Edward T. Killen Digitally signed by Edward T. Killen
DN: c=US, o=U.S. Government, ou=Department of the
Treasury, ou=Internal Revenue Service, ou=People,
serialNumber=K0269, cn=Edward T. Killen
Date: 2015.09.04 17:37:22 -04'00' Date: _____
Edward T. Killen, Internal Revenue Service
Director, Governmental Liaison, Disclosure and Safeguards

The Treasury Data Integrity Board has reviewed this matching agreement and finds it in compliance with relevant statutes, regulations and guidelines. We, therefore, approve the conduct of the aforementioned matching program.

By  Digitally signed by Helen g.
Foster
Date: 2015.09.24 11:37:15 -04'00' Date: _____
Helen Goff Foster
Chairperson, Treasury DIB
Deputy Assistant Secretary for Privacy, Transparency, and Records

Attachments:

- A. SSA Cost Benefit Analysis, SSA Match #1016
- B. SSA System of Records Notice, SSA/ODSSIS 60-0103
- C. IRS System of Records Notice, Treasury/IRS 22.061
- D. SSA Notice of Matching Program, published in the Federal Register