

**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 – IRS Project 066

**Effective Date: July 1, 2023
Expiration Date: December 31, 2024**

I. PURPOSE

This agreement sets forth the terms and conditions under which the Internal Revenue Service (IRS) agrees under the authority of 26 U.S.C. § 6103(l)(7) 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.

II. 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(l)(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.

III. 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 the Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Program.

SSA expects to recover SSI overpayments and to correct ongoing monthly payments, for a total SSI benefit of \$4,846,738 million, based on fiscal year (FY) 2021 figures. The FY 2021 cost for this match was \$8,632,384 million. The Benefit-to-Cost ratio is 0.56 : 1. See Attachment A: SSA Cost Benefit Analysis, SSA Match #1016.

IV. 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 (and their deemors) of Title XVI benefits as described in section I of this agreement from the Supplemental Security Income Record and Special Veterans Benefit (SSR), 60-0103, last fully published at 71 Federal Register (Fed. Reg.) 1830 (January 11, 2006), amended at 72 Fed. Reg. 69723 (December 10, 2007), 83 Fed. Reg. 31250-51 (July 3, 2018), and 83 Fed. Reg. 54969 (November 1, 2018).

The information in this system of records may be updated during the effective period of this agreement as required by the Privacy Act.

2. SSA will disclose certain information to IRS for aged, blind, or disabled individuals who are applicants for, or recipients (and their deemors) 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 (and their deemors) 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, [Treasury/IRS 22.061], as published at 80 Fed. Reg. 54081-082 (September 8, 2015), through the DIFSLA program.

B. Routine Use Publication

SSA's routine use for disclosures to IRS for this match is published at 71 Fed. Reg. 1830 (January 11, 2006).

IRS' routine uses for disclosures to SSA for this match is published at 80 Fed. Reg. 54081-082 (September 8, 2015).

C. Number of Records

1. In FY 2021, SSA submitted about 18 million finder file records to IRS. SSA expects to submit approximately 18 million finder file records during each fiscal year covered by this agreement. 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. It may be greater because, 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, *Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Handbook*.
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 July 1, 2023, through December 31, 2024, in accordance with schedules published in the current revision of IRS Publication 3373, *Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Handbook*.

V. 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)).
- B. SSA will notify SSI recipients once during the life of the agreement and, of any extension to the agreement, of the comparison of records against those of other agencies to verify their eligibility or payment amounts. SSA's notice to SSI recipients is included in mailings pertaining to redetermination actions and to the annual cost-of-living adjustment notice to all recipients.

VI. VERIFICATION AND OPPORTUNITY TO CONTEST

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

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

VII. 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. Retain SSA's Input/Tickler file submission with identifying information for approximately 90 days. The information provided by SSA will not be used by the IRS for any purpose other than this matching program. The IRS Office of Records & Information Management has deemed this information to be of a transitory nature, or 'transitory records', specifically 'intermediate input files' as defined in General Records Schedule 5.2, Item 010. The IRS will protect transitory records in the same manner that it protects IRS records. IRS will destroy the Input/Tickler file when it is no longer needed for this matching program.

VIII. SAFEGUARD REQUIREMENTS AND DISCLOSURE RESTRICTIONS

A. IRS and SSA will:

1. Comply with OMB loss reporting guidelines per OMB M-17-12 (January 3, 2017). 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 (i.e., 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.
2. Comply with section 3544(a)(1)(A)(ii) of the Federal Information Security Modernization Act of 2002 (FISMA), as amended by the Federal Information Security Modernization Act of 2014, which requires agencies and their contractors to ensure their computer systems are FISMA compliant. In this regard, the National Institute of Standards and Technology (NIST) standards and guidance must be implemented and adhered to by IRS and SSA's contractor(s).

B. SSA will:

1. Comply with the requirements of IRC § 6103(p)(4). These requirements are defined in IRS Publication 1075, *Tax Information Security Guidelines for Federal, State, and Local Agencies*, and are the standards utilized by the IRS Office of Safeguards, Government Liaison, Disclosure and Safeguards, hereafter referred to as “IRS Safeguards”, when conducting on-site reviews. SSA will have the opportunity to present alternative solutions and compensating controls where they are unable to meet specified requirements as part of the Corrective Action Plan (CAP) response process.
2. Submit an updated Safeguard Security Report (SSR) to IRS Safeguards by January 31st annually. The head of SSA must certify the SSR fully describes the procedures established for ensuring the confidentiality of return information, addresses all outstanding actions identified by the IRS Safeguards from SSA’s prior year’s SSR submission; accurately and completely reflects the current physical and logical environment for the receipt, storage, processing and transmission of return information. Include a listing of any agreements executed by SSA with another federal agency which provides for disclosure of return information provided by IRS under this agreement.
3. 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.
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. Officers and employees of SSA must not disclose this information except as specifically authorized by IRC § 6103(l)(7).
5. 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 (DOJ) in defending a civil damages action under IRC § 7431.
6. Incidents of suspected unauthorized inspections or disclosures of return information must be reported to the Treasury Inspector General for Tax Administration and IRS Safeguards within 24 hours of discovery.

7. When a data incident results in the SSA taking adverse or disciplinary action against an employee based on an unauthorized inspection or disclosure of return information in violation of SSA's procedures, SSA must notify each impacted taxpayer in writing. The notification letter must include the date of the unauthorized inspection or disclosure, and notify the taxpayer of his or her rights to file a civil action under IRC § 7431. SSA must report to IRS Safeguards when taxpayer notification letters are issued, in accordance with Publication 1075.
8. Conduct periodic internal inspections of SSA facilities where return information is maintained, to ensure IRS safeguarding requirements and SSA security policies and procedures are being followed.
9. If SSA receives a Freedom of Information Act (FOIA) request for safeguard reports required to be filed with IRS by Publication 1075, SSA will consult with IRS to obtain its views on disclosure before responding to the request in accordance with 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 in accordance with DOJ guidance.
10. Approximately 120 days prior to a scheduled on-site safeguard review of SSA, IRS will send a notification and request for additional information required in preparation of the review. Ninety (90) days prior to the review, IRS Safeguards will host a preliminary security evaluation call to discuss systems and environment to determine potential scope of the on-site review. IRS Safeguards will deliver the proposed review scope approximately 60 days prior to the start of the on-site review.

IX. RECORDS USAGE AND DUPLICATION

A. IRS

1. Records provided by SSA will not be used to extract information concerning individuals therein for any purpose not specified in this agreement.
2. Records provided by SSA will not be duplicated or disseminated within or outside the IRS, except as required by Federal law, without the written permission of SSA.
3. IRS will retain SSA's input file(s) with identifying information for approximately 90 days or when no longer needed for this matching program. 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. The SSA's request files are not incorporated into IRS record-keeping and are not used by IRS for any purpose other than this matching program.

B. SSA

SSA agrees to the following limitations on access to, and use 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. of this agreement. SSA may not use the information in any manner or for any purpose not authorized under IRC § 6103(l)(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 will 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 program specified in this agreement.
3. IRC § 6103(a) prohibits disclosure of return information except as authorized in the IRC. IRC § 6103(l)(7) does not authorize recipient agencies to disclose return information obtained under this matching program to any contractor, Native American tribal governments, nor to another Federal or state agency for any purpose.
4. 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. IRC § 6103(l)(7) does not authorize SSA to disclose returns or return information in a forum open to the public, such as hearing before an Administrative Law Judge (ALJ) or a judicial proceeding. SSA's disability hearings before an ALJ are not in a forum open to the public.

X. 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. SSR Databases: SSA does not have an accuracy assessment specific to the data elements listed in this agreement. However, SSA conducts assessments of the data in its Systems of Records as part of its ongoing financial integrity and internal control reviews in accordance with the guidelines established in OMB Management Procedures Memorandum No 2016-03 – Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending Information; OMB M-17-04 – Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability; and OMB M-18-16 – Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk. Based on these reviews, which are certified by the agency's Senior Accountable Official (agency Chief

Financial Officer) and by the unqualified audit opinion rendered by the agency's financial statement auditor, the agency has a reasonable assurance as to the accuracy and reliability of these data.

XI. ACCESS BY AUDITORS

- A. The Government Accountability Office (Comptroller General) may have access to IRS and SSA records, to the extent authorized by 26 U.S.C. § 6103 and 5 U.S.C. § 552a(o)(1)(K), for purposes of monitoring and verifying compliance with this Agreement.
- B. Only auditors or quality reviewers who are employees of the agency are authorized to access return information contained in agency files for purposes related to an audit of the agency's determination of the correct amount of benefits or eligibility for benefits under plans administered by the agency. Contractors or agents of the agency (including contractors conducting independent assessments) may not have access to return information in agency eligibility files, except as authorized by IRS. Officers and employees of the Office of the Inspector General (OIG) may only have access to return information contained in agency files for purposes of an audit directly related to the agency's determination of the correct amount of benefits or eligibility for benefits under plans administered by the agency. Audits pertaining to general program operations or compliance with other Federal programs or laws must not include access to return information. In those situations, any return information in electronic or paper format must be removed in accordance with Publication 1075.

XII. REIMBURSEMENT

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.

Form SSA-429 will be used prior to FY23, and thereafter the cost estimates will be detailed on an executed FS 7600A and FS7600B. 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, IRS will notify SSA.

Costs associated with this program are primarily related to the actions by IRS required to make the data sharing program available to 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 prepared by the IRS 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. 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 Interagency Agreement number must 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.

SSA may incur costs under this agreement on a Federal fiscal year basis only. Since this agreement spans multiple fiscal years, SSA's ability to incur costs for fiscal years beyond FY 2022 is subject to the availability of funds. If funds are not available for reimbursement, IRS is not required to perform this match.

XIII. DURATION OF AGREEMENT

A. Matching Agreement

The effective date of this agreement is July 1, 2023, provided that SSA reported the proposal to re-establish this matching program to the Congressional committees of jurisdiction and OMB in accordance with 5 U.S.C. § 552a(o)(2)(A) and OMB Circular A-108 (December 23, 2016), and SSA published notice of the matching program in the Federal Register in accordance with 5 U.S.C. § 552a(e)(12).

The initial term of this agreement is eighteen (18) months.

Ninety (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

The parties may modify this agreement at any time by a written modification, 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. an occurrence of non-payment by SSA 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).

XIV. 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. IRS Contacts:

Program Manager

Patricia Grasela, Senior Data Analyst
Internal Revenue Service
Governmental Liaison, Disclosure and Safeguards
Data Services
BLN: 2-Q08.124
2970 Market Street
Philadelphia, PA 19104
Telephone: (267) 466-5564
Fax: (855) 207-0455
Email: Patricia.Grasela@irs.gov

1. Safeguards and Recordkeeping Procedures

Lynn Glass, Program Manager
Internal Revenue Service
Governmental Liaison, Disclosure and Safeguards
Safeguards
1301 Clay Street
Oakland, CA 94612
Telephone: (510) 907-5168
Email: Lynn.T.Glass@irs.gov

B. SSA Contacts:

1. Matching Program

Sonia Robinson, Government Information Specialist
Electronic Interchange and Liaison Division
Office of Privacy and Disclosure
Office of the General Counsel
Social Security Administration
6401 Security Boulevard, G-401 WHR
Baltimore, MD 21235
Telephone: (410) 966-4115
Email: Sonia.V.Robinson@ssa.gov

2. Policy, Safeguards and Recordkeeping

Trina Dowdell, Policy Analyst
Office of SSI and Program Integrity Policy
Office of Income Security Programs
Social Security Administration
6401 Security Boulevard
2-C-19 Robert M. Ball Building
Baltimore, MD 21235
Telephone: (410) 966-6516
Fax: (410) 966-0980
Email: Trina.Dowdell@ssa.gov

3. Systems Operations

Angil Escobar, Branch Chief
DDE/Verifications and Exchanges Analysis Branch of Office of Enterprise
Information Systems
Office of Systems
Social Security Administration
6401 Security Boulevard, 3-E-2-F Robert M. Ball Building
Baltimore, MD 21235
Telephone: (410) 965-7213
Fax: (410) 966-3147
Email: Angil.Escobar@ssa.gov

4. Information Security

Yvonne Cunningham
Office of Information Security
Security Business Analysis Branch Chief
DCS Financial Statement Audit Liaison
IRS Safeguard Liaison
6401 Security Boulevard
3rd Floor
Baltimore MD 21235
Telephone: (410) 966-8718
Email: Yvonne.Cunningham@ssa.gov

5. Project Coordinator

Andrea Warren, Program Analyst
Office of Data Exchange
Office of Data Exchange, Policy Publications, and International Negotiations
Social Security Administration
6401 Security Boulevard, 4-B-9-F Annex Building
Baltimore, MD 21235
Telephone: (410) 966-5642
Email: Andrea.Warren@ssa.gov

XV. 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:

Michelle L. Christ, Acting Deputy Executive Director
Office of Privacy and Disclosure
Office of the General Counsel
Social Security Administration
6401 Security Boulevard, G-400 WHR
Baltimore, MD 21235
Telephone: (212) 264-20989
Email: Michelle.L.Christ@ssa.gov

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

Thomas E. Burger, Acting Director
Office of Governmental Liaison, Disclosure and Safeguards
Internal Revenue Service
1 Civic Center Drive
San Marcos, CA 92069-2918
Telephone: (760) 736-7408
Email: Thomas.E.Burger@irs.gov

XVI. 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.

XVII. LIABILITY

- A. Each party to this agreement shall be liable for acts and omissions of its own employees.
- B. 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.
- C. 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.

XVIII. CONTINGENCY CLAUSE

This agreement is contingent on SSA meeting the Federal Safeguard requirements specified in section VIII 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.

XIX. 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.

XX. 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.

Electronic Signature Acknowledgement: The signatories may sign this document electronically by using an approved electronic signature process. By signing this document electronically, the signatory agrees that the signature they provide has the same meaning and legal validity and effect as a handwritten signature.

Social Security Administration

Michelle Christ Digitally signed by Michelle
Christ
Date: 2023.01.04 14:02:16 -05'00' Date: _____

Michelle L. Christ
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.

_____ Date: _____
Matthew D. Ramsey
Chair, Data Integrity Board
Social Security Administration

Department of Treasury, Internal Revenue Service

Electronic Signature Acknowledgement: The signatories may sign this document electronically by using an approved electronic signature process. By signing this document electronically, the signatory agrees that the signature they provide has the same meaning and legal validity and effect as a handwritten signature.

Thomas E. Burger Digitally signed by Thomas E. Burger
Date: 2023.01.09 13:40:30 -08'00'
Date: 01/09/2023

Thomas E. Burger, Internal Revenue Service
 Acting 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.

_____ Date: _____
 Ryan Law
 Chairperson, Treasury DIB
 Deputy Assistant Secretary for Privacy, Transparency, and Records

XXI. EFFECTIVE DATE

This agreement is effective the _____ day of _____, _____.

It expires on the _____ day of _____, _____.

Attachments:

- A. SSA Cost Benefit Analysis, SSA Match #1016