

**COMPUTER MATCHING AGREEMENT  
BETWEEN  
THE DEPARTMENT OF THE TREASURY,  
THE INTERNAL REVENUE SERVICE  
AND  
THE SOCIAL SECURITY ADMINISTRATION**

**Medicare Part D – Low Income Subsidy Program  
IRS Project 692    SSA Match #1305**

**Effective Date: May 27, 2025  
Expiration Date: November 26, 2026**

**I. PURPOSE**

This computer matching agreement sets forth the terms, conditions, and safeguards under which the Internal Revenue Service (IRS) will disclose to the Social Security Administration (SSA) certain return information for the purpose of verifying eligibility for the Medicare Part D Low Income Subsidy (LIS) and determining the correct subsidy percentage of benefits provided under section 1860D-14 of the Social Security Act (Act) (42 U.S.C. § 1395w-114).

This matching agreement between IRS and SSA is executed under the Privacy Act of 1974 (5 U.S.C. § 552a), as amended by the Computer Matching and Privacy Protection Act of 1988, and the regulations and guidance promulgated thereunder.

**II. LEGAL AUTHORITY**

Internal Revenue Code (IRC) section 6103(1)(7)(B) authorizes IRS to disclose return information with respect to unearned income to SSA to administer certain medical assistance benefit programs under IRC § 6103(1)(7)(D)(ii).

Section 1860D-14 of the Act requires the Commissioner of Social Security to determine the eligibility of applicants for the prescription drug subsidy who self-certify their income, resources, and family size. Pursuant to section 1860D-14(a)(3) of the Act (42 U.S.C. § 1395w-114(a)(3)), SSA must determine whether a Medicare Part D eligible individual is a subsidy-eligible individual, and whether the individual is an individual as described in section 1860D-14(a) of the Act.

**III. JUSTIFICATION AND ANTICIPATED RESULTS**

**A. Justification**

Computer matching is the most feasible and cost-effective method of getting this information, which SSA needs to ensure accurate determinations of eligibility for LIS. Without this data exchange, SSA would have to manually verify each LIS participant's

income. A manual verification process would be significantly more prone to error and costly to administer.

**B. Anticipated Results**

1. IRS does not derive any benefit (direct or indirect) from this matching program, nor does IRS incur any unreimbursed costs associated with this program.
2. The benefit of conducting this matching operation is the increased assurance that SSA will make a correct LIS determination while reducing the level of effort SSA field offices expend to manually verify all income and resource information pertaining to eligibility for LIS. Manual verifications with the source of the income are avoided when alleged income is verified through data exchanges. The total (estimated) number of verifications avoided for this match for the period October 2022 through September 2023 was 40,765. This avoidance resulted in an estimated savings of \$946,856. SSA estimates the cost of matching with IRS in fiscal year 2025 was \$205,767. The benefit-to-cost ratio for this matching operation is 4.6:1.

**IV. DESCRIPTION OF MATCHED RECORDS & AGENCY RESPONSIBILITIES**

**A. SSA Responsibilities:**

When Medicare, Medicaid, Supplemental Security Income, and Medicare Savings Program beneficiaries apply for LIS under section 1860D-14 of the Act, they must self-certify on the application form their income, resources, and family size. SSA will verify each applicant's self-certification information before making a subsidy determination.

When beneficiaries apply for LIS, and SSA cannot otherwise verify the income information provided on an application, SSA discloses to IRS the applicant's name and Social Security number (SSN). On a weekly basis, SSA provides IRS with such identifying information for applicants for benefits available under LIS. SSA electronically transmits the records to IRS.

Once each year, SSA electronically transmits the identifying information of each current LIS recipient to IRS. SSA must notify IRS of its intent to request this annual extract at least 30 days prior to transmitting the file.

**B. IRS Responsibilities:**

On a weekly basis, IRS extracts return information with respect to unearned income from the Information Returns Master File (IRMF) using the same extract process as the Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) Program, in accordance with the specifications found in Publication 3373, *Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) Handbook*. IRS extracts unearned income data pertaining to the most recent tax year for which such data is available in electronic format. When each new tax year data becomes available in electronic format,

IRS provides the most recent data in response to the weekly SSA request. IRS transmits the records electronically to SSA.

Once each year, at the request of SSA, IRS extracts return information with respect to unearned income pertaining to current subsidy recipients from the IRMF using the same extract process as the DIFSLA program. IRS provides the response records electronically to SSA.

#### C. Systems of Records

1. SSA provides IRS with identifying information with respect to applicants for, and recipients of, LIS from the existing Medicare Database (MDB File) system of records, 60-0321, last fully published on July 25, 2006 (71 Fed. Reg. 42159), as amended on December 10, 2007 (72 Fed. Reg. 69723), and November 1, 2018 (83 Fed. Reg. 54969). Unearned income information provided by IRS is maintained in the MDB File.
2. IRS extracts return information with respect to unearned income from the IRMF, Treasury/IRS 22.061, as published at 77 Fed. Reg. 47946 (August 10, 2012) as amended by 80 Fed. Reg. 54081 (September 8, 2015).

#### D. Number of Records

1. From October 1, 2022 through September 30, 2023, with respect to *new* applicants for LIS, SSA submitted an average of 15,486 records each week, excluding the single annual request. This resulted in approximately 789,806 records per fiscal year for the weekly requests.

In fiscal year (FY) 2019 with respect to *current* LIS recipients, SSA submitted approximately 1.6 million records for the single *annual* request.

SSA expects the number of requests to remain similar to the FY 2018 numbers through the duration of this agreement. SSA will advise IRS if there is a significant change.

2. IRS provides a response record for each individual identified by SSA. The total number of records is equal to or greater than the number of records submitted by SSA. In some instances, the individual has more than one record on file.

#### E. Specified Data Elements

1. SSA furnishes IRS with the SSN and Name Control (first four characters of the surname) for each individual for whom SSA requests unearned income information.
2. When there is a match of an individual identifier, IRS discloses to SSA:

- 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.

F. Starting and Completion Dates

SSA and IRS will transmit this extract program weekly in accordance with schedules set by IRS. SSA will deliver the request for information by 5:00 p.m. each Friday; IRS will respond by 5:00 p.m. the Wednesday twelve days later.

**V. NOTICE PROCEDURES**

- A. SSA will publish notice of the match, as required by 5 U.S.C. § 552a(e)(12) in the Federal Register (Fed. Reg.).
- B. SSA will provide direct notice in writing to applicants at the time of application, and to all current recipients periodically that SSA will match all records against those of other agencies to verify their eligibility or benefit amount.

**VI. VERIFICATION AND OPPORTUNITY TO CONTEST**

A. Verification of Match Information

SSA will take the appropriate steps to verify independently all unearned income information received from IRS to determine the validity or applicability of the information obtained through this matching program prior to termination, denial, or reduction of any subsidy.

B. Notice and Opportunity to Contest

- 1. When SSA makes a subsidy determination unfavorable to an applicant or recipient, SSA will notify that individual and provide them an opportunity to contest prior to making a final eligibility determination or an adjustment to the current subsidy.
- 2. Before making an unfavorable decision on a subsidy application or a determination based on the information received from the match, SSA will provide a written, pre-decisional notice (for initial low-income subsidy application) or notice of planned action (for redeterminations) to each individual for whom SSA decides such adverse action is necessary. The notice informs the individual of the match findings and provides the following information:
  - a. that SSA received information that indicates the proposed adverse action is necessary, and;

- b. that the individual has a specified number of days (at least 10) from the date of the notice to contest the proposed adverse action or SSA will conclude that the data upon which the decision is based is correct and will thus make the necessary subsidy adjustments.

## **VII. SAFEGUARD REQUIREMENTS AND DISCLOSURE RESTRICTIONS**

### **A. IRS and SSA will:**

1. Comply with the Office of Management and Budget (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 personally identifiable information (PII), the agency experiencing the event is responsible for following its established procedures, including notification to the proper organizations (i.e., CISA), conducting a breach and risk analysis, and making a determination of the need for notice and/or remediation 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 IRS Safeguards.
2. Comply with Section 3544(a)(1)(A)(ii) of the Federal Information Security Modernization Act (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 IRS Office of Safeguards, Governmental Liaison, Disclosure and Safeguards, hereafter referred to as "IRS Safeguards", when conducting on-site reviews. The agency 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 31<sup>st</sup> annually. The Head of Agency 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 the applicable premium adjustment(s), if any, for the program specified in this agreement. Officers and employees of SSA must not disclose this information except as specifically authorized by IRC § 6103(1)(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(1)(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. 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.
7. 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 the 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.
8. 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 start of the on-site review.

## **VIII. RECORDS USAGE AND DUPLICATION**

- A. SSA agrees to the following limitations on access to, use of, 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 the appropriate amount of any LIS adjustment under section 1839(i) of the Act. SSA may not use the information in any manner or purpose not consistent with that authorized under IRC § 6103(l)(7). Any secondary use is specifically prohibited and may subject offending officials to civil/criminal penalties.
  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 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 was 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 a hearing before an Administrative Law Judge or a judicial proceeding.
  5. Incidents of suspected unauthorized inspections or disclosures of return information must be reported to IRS Safeguards within 24 hours of discovery.
  6. SSA will not create a separate system or file of records consisting of information concerning only those individuals who are involved in this specific matching program, except as necessary in controlling or verifying the information for purposes of this program.
  7. SSA will destroy the matching file generated through this matching operation as soon as the information has served the matching program purpose and all legal retention requirements established in conjunction with the National Archives and Records Administration under applicable procedures have been met.
- B. IRS agrees to the following limitations on access to, use of, and disclosure information provided by SSA:

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. 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. The Input/Tickler file will be destroyed when no longer needed for business use.

#### **IX. ACCURACY ASSESSMENTS**

- A. IRS will initially validate all SSNs and Name Controls provided by SSA against the National Account Profile (NAP)-DM 1 file prior to matching the records against the IRMF. The correctness of IRS return information provided to SSA is generally contingent upon the correctness of the information provided by the payer of the income.
- B. SSA reviewed issues related to income, liquid resources, and real property. Based on SSA's most recent findings in FY 2022, the case accuracy is 85.3 percent.

#### **X. 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.

## **XI. REIMBURSEMENT**

- A. 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 Financial Management Service (FMS) Form 7600B. The terms and conditions of reimbursement will remain in effect for the fiscal year unless those terms are modified on FMS Form 7600A and FMS Form 7600B. 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 costs 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 at least monthly and may be more frequent based on work performed. Actual costs may be higher or lower than the estimate. Both agencies must approve of the estimated cost electronically through the Bureau of Fiscal Service's G-Invoicing Form 7600A, General Terms and Conditions, which may be executed for up to five fiscal years, and Form 7600B, Order, which must be executed each fiscal year, prior to the initiation of any services under this agreement. Orders under this agreement will be seller facilitated. IRS's 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 G-Invoicing. If it becomes apparent that original cost estimates will be exceeded, modification through G-Invoicing will be required.

- 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 and IRS may execute FMS Form 7600A for up to a 5-year period, not to exceed the estimated costs. IRS will prepare a new FMS Form 7600B through G-Invoicing 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 2025 is subject to the availability of funds. If funds are not available for reimbursement, IRS is not required to perform this match. IRS will collect funds from SSA through Treasury's G-Invoicing system which will generate an Intra Governmental Payment and Collection (IPAC) on a regular basis, sufficient to reimburse IRS for the costs it has incurred for performing services through the date of billing. The SSA Interagency Agreement (IAA) number must be cited on all IPAC submissions.

## **XII. DURATION OF AGREEMENT**

### **A. Matching Agreement**

The matching agreement is expected to commence on May 27, 2025 for a period of 18-months, 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 Fed. Reg. 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 at least 90 days prior to the expiration of this agreement.

### **B. Modification and Termination of 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).

#### C. Reimbursable Agreement

FMS Form 7600B spans one federal fiscal year only (October 1 of one calendar year through September 30 of the following calendar year). New FMS Form 7600B is required for each fiscal year.

### **XIII. PERSONS TO CONTACT**

Agencies must promptly provide any change of the information pertaining to any contact, in writing, to the contacts of the other agency.

#### A. The IRS contacts are:

##### 1. Project Manager

Christina Hardee, Senior Data Analyst  
Governmental Liaison, Disclosure, and Safeguards  
Data Services  
1973 N Rulon White Blvd  
Ogden, UT 84404  
Telephone: (801) 620-6458  
Email: [Christina.M.Hardee@irs.gov](mailto:Christina.M.Hardee@irs.gov)

2. Safeguards and Record Keeping

Kevin Woolfolk, Associate Director  
Internal Revenue Service  
Governmental Liaison, Disclosure and Safeguards  
Safeguards  
550 Main Street  
Cincinnati, OH 45202  
Email: [Kevin.Woolfolk@irs.gov](mailto:Kevin.Woolfolk@irs.gov)

B. The SSA contacts are:

1. Matching Program

Marcia O. Midgett, Government Information Specialist  
Electronic Interchange and Liaison Division  
Office of Privacy and Disclosure  
Office of the General Counsel  
6401 Security Boulevard  
Baltimore, MD 21235  
Telephone: (410) 966-3219  
Email: [Marcia.O.Midgett@ssa.gov](mailto:Marcia.O.Midgett@ssa.gov)

2. Systems Operations

Angil Escobar, Branch Chief  
DBIAE/Data Exchange and Verification Branch of IT Programmatic Business  
Support Office of Systems  
3-E-2-F Robert M. Ball Building  
6401 Security Boulevard  
Baltimore, MD 21235  
Telephone: (410) 965-7213  
Fax: (410) 966-3147  
Email: [Angil.Escobar@ssa.gov](mailto:Angil.Escobar@ssa.gov)

3. Program and Policy

Harrison Levy, Deputy Division Director  
Office of Earnings, Enumeration & Medicare Policy  
Office of Income Security Programs  
6401 Security Boulevard, 2-A-17 Robert M. Ball Building  
Baltimore, MD 21235  
Telephone: (410) 965-6191  
Fax: (410) 966-5366  
Email: [mailto:Harrison.Levy@ssa.gov](mailto:mailto:Harrison.Levy@ssa.gov)

4. Project Coordinator

Fern Parson-Hill, Data Exchange Liaison  
Office of Data Exchange and International Agreements  
Office of Data Exchange, Policy Publications, and International Negotiations  
6401 Security Boulevard, 4-B-8-A Annex Building  
Baltimore, MD 21235  
Telephone: (410) 966-3697  
Email: <mailto:Fern.Parson-Hill@ssa.gov>

5. Reimbursement Information

David Lewis  
Office of Finance  
Office of Financial Policy and Operations  
6401 Security Boulevard, 2-K-5 ELR  
Baltimore, MD 21235  
Telephone: (410) 966-7290  
Email: <mailto:David.Lewis@ssa.gov>

**XIV. AUTHORIZED OFFICIALS**

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

Matthew D. Ramsey  
Executive Director  
Office of Privacy and Disclosure  
Office of the General Counsel  
Social Security Administration  
6401 Security Boulevard, G-401 WHR  
Baltimore, MD 21235  
Telephone: (410) 965-5839  
Email: [Matthew.Ramsey@ssa.gov](mailto:Matthew.Ramsey@ssa.gov)

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

Celia Y. Doggette, Director  
Internal Revenue Service  
Office of Governmental Liaison, Disclosure and Safeguards  
1111 Constitution Avenue, NW  
Washington, DC 20224  
Telephone: (202) 317-6451  
Email: [Celia.Y.Doggette@irs.gov](mailto:Celia.Y.Doggette@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 null and void.

**XVI. DISPUTE RESOLUTION**

Disputes related to this agreement will be resolved in accordance with instructions provided in the Treasury Financial Manual, Volume I, Part 2, Chapter 4700, Appendix 5, “*Intragovernmental Transaction Guide*.”

**XVII. LIABILITY**

- A. Each party to this agreement will be liable for acts and omissions of its own employees.
- B. Neither party will be liable for any injury to another party’s personnel or damage to another 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 will be responsible for any financial loss incurred by the other, 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 VII of this agreement. Matches with SSA under this agreement may be immediately discontinued if IRS determines that SSA has failed to meet the Federal Safeguard requirements or any other Privacy Act requirements. Treasury 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).

**XIX. REPORT TO CONGRESS**

When this agreement is approved by the SSA Data Integrity Board and by the Treasury Data Integrity Board, SSA will submit a report of the match to Congress and the OMB for review, and will provide a copy of such notification to IRS.



**XX. SIGNATURES**

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. Each party executing this agreement is authorized to enter into agreements of this nature on behalf of their agency.

**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 provided has the same meaning and legal validity and effect as a handwritten signature.

**Social Security Administration**

**Michelle Christ** Digitally signed by Michelle Christ  
Date: 2024.12.30 16:25:13 -05'00'

**Date:** \_\_\_\_\_

Michelle L. Christ  
Deputy Executive Director  
Office of Privacy and Disclosure  
Office of the General Counsel

I certify that the SSA Data Integrity Board approved this agreement:

**Matthew Ramsey** Digitally signed by Matthew Ramsey  
Date: 2025.02.05 08:41:02 -05'00'

**Date:** \_\_\_\_\_

Matthew D. Ramsey  
Executive Director  
Data integrity Board

**Internal Revenue Service**

Celia Y. Doggette

Digitally signed by Celia Y.  
Doggette  
Date: 2025.01.13 11:05:18 -05'00'

**Date:** 01/13/2025

Celia Y. Doggette, Internal Revenue Service  
Director, Governmental Liaison, Disclosure and Safeguards

The Treasury Data Integrity Board 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.

I certify that the Treasury Data Integrity Board approved this agreement:

**Date:** \_\_\_\_\_

\_\_\_\_\_  
Ryan Law  
Chairperson, Treasury Data Integrity Board  
Deputy Assistant Secretary for Privacy, Transparency, and Records

**XXI. EFFECTIVE DATE**

This agreement is effective on the 27th day of May, 2025

It expires on the 26th day of November, 2026

Attachment:

A. Cost Benefit Analysis