



U.S. Department of the Treasury

Annual Computer Matching and Privacy Protection Report

CY 2024

MESSAGE FROM THE CHAIRMAN OF THE DATA INTEGRITY BOARD



I am pleased to present the Department of the Treasury's Annual Computer Matching and Privacy Protection Report for calendar year 2024. This report is being published pursuant to the Privacy Act of 1974, as amended, and guidance issued by the Office of Management and Budget (OMB).

Inquiries about this report may be directed to privacy@treasury.gov. This report, as well as previous Computer Matching and Privacy Protection Reports, can be found on the Department's [Privacy Act website](https://home.treasury.gov/footer/privacy-act/privacy-reports) at <https://home.treasury.gov/footer/privacy-act/privacy-reports>.

Ryan Law
Chairman of the Data Integrity Board
Deputy Assistant Secretary for Privacy, Transparency, and Records



2024 Annual Computer Matching and Privacy Protection Report

TABLE OF CONTENTS

Message from the Chairman of the Data Integrity Board.....	1
Table of Contents.....	3
Treasury Data Integrity Board	4
Matching Programs for Calendar Year 2024	5-11
Appendix I: Agencies Participating in the DIFSLA Data Exchange Program.....	12-13
Appendix II: Agencies Participating in the Treasury Offset Program.....	14-18

TREASURY DATA INTEGRITY BOARD

Chairman of the Data Integrity Board
Deputy Assistant Secretary for Privacy, Transparency, and Records
Office of Privacy, Transparency, and Records

Chief Security Officer and Chief Privacy Officer
Bureau of the Fiscal Service

Deputy Inspector General for Investigations
Treasury Inspector General for Tax Administration

Assistant Secretary for Management
Departmental Offices

Deputy Assistant General Counsel
Departmental Offices

Deputy Assistant Secretary for Information Systems
and Chief Information Officer
Office of the Chief Information Officer

Chief Privacy Officer
Internal Revenue Service

Office of the Deputy Chief Financial Officer
Departmental Offices

Deputy Inspector General
Office of the Inspector General

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MATCHING PROGRAMS FOR CALENDAR YEAR 2024

In calendar year 2024, the Department of the Treasury (“Treasury” or the “Department”) Data Integrity Board (the “Board”) reviewed and approved 5 renewal matching agreements. There were no new or re-established agreements made effective in calendar year 2024. The Board did not disapprove any of the proposed matching agreements and all requested extensions were granted. No violations of any of the Department’s matching agreements were alleged or identified.

Persuant to the Inspector General Empowerment Act of 2016, the Inspector General (IG) is exempt from the Computer Matching and Privacy Protection Act of 1988 (CMPPA). This exemption excuses IGs from obtaining formal matching agreements before matching data with other agencies and entities to identify fraud and waste. As a result, Treasury will not discuss any computer matching agreements in which the Treasury Office of the Inspector General (OIG), Treasury Inspector General for Tax Administration (TIGTA), or the Special Inspector General for the Troubled Asset Relief Program (SIGTARP) are participants.

Title	Federal Register Notice	Source Agency	Recipient Agency	Purpose	Cost-Benefits Analysis
The Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Data Exchange	88 FR 33667 (May 24, 2023)	Department of the Treasury - Internal Revenue Service (IRS)	See Appendix I	The DIFSLA Data Exchange program reduces fraud and abuse in certain federally-assisted benefit programs.	\$6.53:1
Medicare Part D – Law Income Subsidy Program	87 FR 61115 (October 7, 2022)	Social Security Administration (SSA)	Department of the Treasury (IRS)	The Medicare Prescription Drug Subsidy Program is a matching program between Treasury and SSA that assists with the verification of eligibility, as well as the calculation of the subsidy percentage, for benefits provided under section 1860D-14 of the Social Security Act.	\$2.7:1
Income-Related Adjustments to Medicare Part B and D Premiums	88 FR 9947 (February 15, 2023)	Department of the Treasury - Internal Revenue Service (IRS)	Social Security Administration (SSA)	The Income-Related Adjustments to Medicare Premiums IRC § 6103(1) (20) authorizes IRS to disclose specified return information to the SSA with respect to taxpayers whose Part B and/or prescription drug coverage insurance premium(s) may (according to IRS records) be subject to premium subsidy adjustment pursuant to section 1839(i) or premium increase pursuant to §1860D-13(a) (7) of the Social Security Act for the purpose of establishing the amount of any such adjustment or increase. The return information IRS will disclose includes adjusted gross income and specified tax-exempt income.	\$17,365:1
The Taxpayer Address Request Program	87 FR 36344 (June 16, 2022)	Department of the Treasury - Internal Revenue Service (IRS)	Department of Justice (DOJ)	The purpose of the Taxpayer Address Request Program is to set forth the terms under which the IRS agrees to disclose taxpayer mailing addresses to the DOJ. The purpose of the disclosure is to provide DOJ with the mailing addresses of taxpayers to assist DOJ in its effort to	\$202:1

Title	Federal Register Notice	Source Agency	Recipient Agency	Purpose	Cost-Benefits Analysis
				collect or to compromise debts owed to the United States.	
Verification of Household Income and Family Size for Insurance Affordability Programs and Exemptions	87 FR 50861 (August 18, 2022)	Department of the Treasury - Internal Revenue Service (IRS)	Department of Health and Human Services (HHS) Centers for Medicare and Medicaid Services (CMS)	Section 6103(l)(21) of the Internal Revenue Code authorizes the IRS to disclose certain items of return information to the CMS as a part of the eligibility determination process for programs covered by various sections of the Patient Protection and Affordable Care Act (ACA).	N/A
IRS Data Loss Prevention	88 FR 46373 (July 19, 2023)	Department of the Treasury – Internal Revenue Service (IRS)	Department of the Treasury – Internal Revenue Service (internal agreement)	The IRS matches computerized data to detect and deter breaches of security policy by IRS employees, contractors, or other individuals who have been granted access to IRS information, or to IRS equipment and resources, who send electronic communications in an unsecure, unencrypted manner.	N/A
Fostering Undergraduate Talent by Unlocking Resources for Education Act (FUTURE Act) – Direct Data Exchange (FA-DDX)	88 FR 42052 (June 29, 2023)	Department of the Treasury – Internal Revenue Service (IRS)	Department of Education (ED)	The purpose of the FUTURE Act is to set the terms, conditions, and safeguards under which the IRS will disclose to the U.S. Department of Education (ED) certain confidential federal tax information (FTI) of an individual, upon approval being provided by the individual to ED, for the purpose of determining eligibility for, or the amount of repayments of obligations under, Income-Driven Repayment (IDR) plans under title IV of the Higher Education Act of 1965, as amended (HEA) (20 U.S.C. § 1070 <i>et seq.</i>) with respect to loans under part D of title IV of the HEA (the Direct Loan Program); and	\$2.90:1

Title	Federal Register Notice	Source Agency	Recipient Agency	Purpose	Cost-Benefits Analysis
				determining eligibility for and the amount of federal student financial aid under the Pell Grant Program, Federal Work- Study (FWS) Program, and the Federal Supplemental Educational Opportunity Grant (FSEOG) Program.	
Medicare Part D Prescription Drug Benefit Program (CMA 1304)	88 FR 58431 (August 25, 2023)	Department of the Treasury - Bureau of the Fiscal Service (FS)	Social Security Administration (SSA)	FS discloses ownership of Savings Securities to the SSA, which will provide SSA with information necessary to verify an individual's self-certification of his or her financial status to determine eligibility for low income subsidy assistance (Extra Help) in the Medicare Part D prescription drug benefit program established under the Medicare Prescription Drug, Improvement, and Modernization Act of 2003 (Public Law 108-173).	\$63.6:1
Supplemental Security Income (SSI) (CMA 1038)	88 FR 54389 (August 10, 2023)	Department of the Treasury – Bureau of the Fiscal Service (FS)	Social Security Administration (SSA)	The purpose of this matching agreement is to set forth the terms, conditions, safeguards, and procedures under which FS will disclose savings security data to the SSA. SSA will use the data to determine continued eligibility for Supplemental Security Income (SSI) applicants and recipients, or the correct benefit amount for recipients and deemors who did not report or incorrectly reported ownership of savings securities.	\$0.86:1
Treasury Offset Program (TOP)	62 FR 45699 (August 28, 1997)	Department of the Treasury – Bureau of the Fiscal Service (FS)	See Appendix II	The purpose of the TOP Program is to identify federal payments made to individuals who owe delinquent debts to the federal or to state governments, as well as individuals who owe past-due child	N/A

Title	Federal Register Notice	Source Agency	Recipient Agency	Purpose	Cost-Benefits Analysis
				support obligations eligible to be collected by offset pursuant to 31 U.S.C. § 3716, and to offset such payments where appropriate to satisfy those debts.	
Do Not Pay Program (CMA 1402)	85 FR 58062 (September 17, 2020)	Department of the Treasury – Bureau of the Fiscal Service (FS)	Department of Health and Human Services/Centers for Medicare & Medicaid (CMS)	The purpose of this matching program is to reduce improper payments by authorizing FS to provide CMS identifying information from Treasury/FS - Do Not Pay system of records about individuals and entities excluded from receiving federal payments, contract awards, and other benefits.	N/A
Do Not Pay Program	86 FR 38531 (July 21, 2021)	Department of the Treasury – Bureau of the Fiscal Service (FS)	The Department of Veterans Affairs, Financial Services Center, Commercial Operations Division (VA)	The purpose of this CMA is to reduce improper payments by authorizing FS to provide the Commercial Operations Division, identifying information from the Treasury/Fiscal Service Do Not Pay system of records about individuals and entities excluded from receiving federal payments, contract awards and other benefits.	N/A
Do Not Pay Program	86 FR 14798 (March 18, 2021)	Department of the Treasury – Bureau of the Fiscal Service (FS)	The Small Business Administration (SBA)	The purpose of this program is to assist SBA in the identification of potentially improper payments. Information is disclosed pursuant to this matching program only for the purpose of, and to the extent necessary in, assisting SBA in its determination with respect to an applicant for assistance under the SBA Programs.	N/A
Do Not Pay Program	87 FR 57259 (September 19, 2022)	Department of the Treasury – Bureau of the Fiscal Service (FS)	The Department of Veterans Affairs, Financial Services Center (FSC), Data	The purpose of this CMA is to establish the conditions, safeguards, and procedures under which the VA DAS will conduct a matching program with the FS to assist DAS in identifying providers and suppliers	N/A

Title	Federal Register Notice	Source Agency	Recipient Agency	Purpose	Cost-Benefits Analysis
			Analytics Services (DAS)	from Treasury’s DNP Working System. DAS objective is to assist VA programs in identifying potential high-risk payees. DAS will build tools to assist VA in preventing potential fraud or abuse of the financial payment systems across the VA.	
Do Not Pay Program	88 FR 47554 (July 24, 2023)	Department of the Treasury – Bureau of the Fiscal Service (FS)	Washington State Health Care Authority (HC)	The purpose of this program is to prevent or reduce fraud and abuse in certain federally assisted benefit programs while protecting the privacy interests of the subjects of the match. Information is disclosed by the FS/DNP only for the purpose of, and to the extent necessary in, determining eligibility for, and/or the correct amount of, benefits for individuals applying for or receiving certain benefit payments.	N/A
Do Not Pay Program	88 FR 69978 (October 10, 2023)	Department of the Treasury – Bureau of the Fiscal Service (FS)	The U.S. Small Business Administration (SBA) Disaster Loan program Waiver	The purpose of this program is to assist SBA in the identification of potentially improper payments by allowing SBA access to four restricted databases in DNP's Working System to screen SBA guaranteed and direct loan applications for eligibility, and to conduct analyses to prevent fraud and improper payments.	N/A
Do Not Pay Program	90 FR 14376 (April 1, 2025)	Department of the Treasury – Bureau of the Fiscal Service (FS)	Department of Housing and Urban Development’s (HUD) Office of Housing, Multifamily Housing (MFH),	The purpose of this Computer Matching Agreement (CMA) is to establish the conditions, safeguards, and procedures under which the Department of Housing and Urban Development’s Office of Housing, Multifamily Housing (MFH), and Office of Public and Indian Housing (PIH) (collectively, “HUD”) will conduct a	N/A

Title	Federal Register Notice	Source Agency	Recipient Agency	Purpose	Cost-Benefits Analysis
			and Office of Public and Indian Housing (PIH)	matching program with the Department of the Treasury, Bureau of the Fiscal Service (Fiscal Service), Do Not Pay Business Center (DNP). This agreement facilitates the provision of identifying information through Treasury's Working System. HUD will use this information to detect and investigate suspected instances of programmatic fraud, waste, and abuse (FW&A), and to support efforts in identifying, preventing, and recouping improper payments. The CMA provides prompt access to up-to-date information and eliminates the need for manual file comparison.	

APPENDIX I: AGENCIES PARTICIPATING IN THE DIFSLA DATA EXCHANGE PROGRAM

Federal Agencies

1. Social Security Administration
2. Veterans Benefit Administration
3. Veterans Health Administration

State Agencies

1. Alabama Department of Human Resources
2. Alabama Medicaid Agency
3. Alaska Department of Health and Social Services, Division of Public Assistance
4. Arkansas Department of Human Services
5. California Department of Social Services
6. Connecticut Department of Social Services
7. Delaware Department of Health and Social Services
8. District of Columbia Department of Human Services
9. Florida Department of Children and Families
10. Georgia Department of Human Services, Division Family and Children Services
11. Hawaii Department of Human Services
12. Idaho Department of Health and Welfare
13. Illinois Department of Human Services
14. Indiana Family and Social Services Administration, Division of Family Resources
15. Iowa Department of Health and Human Services
16. Kansas Department for Children and Families
17. Kentucky Cabinet for Health and Family Services
18. Louisiana Department of Children and Family Services
19. Louisiana Department of Health
20. Maine Department of Health and Human Services
21. Maryland Department of Human Resources
22. Michigan Department of Health and Human Services
23. Minnesota Department of Children, Youth, and Families
24. Minnesota Department of Human Services
25. Mississippi Department of Human Services
26. Mississippi Division of Medicaid
27. Missouri Department of Social Services
28. Montana Department of Public Health and Human Services
29. Nebraska Department of Health and Human Services
30. New Hampshire Department of Health and Human Services, Division of Economic and Housing Stability, Bureau of Family Assistance
31. New Jersey Department of Human Services, Division of Family Development
32. New Mexico Human Service Department
33. New York State Office of Temporary and Disability Assistance
34. North Carolina Department of Health and Human Services
35. North Dakota Department of Health and Human Services, Humans Services Division, Economic Assistance Section
36. Ohio Department of Jobs and Family Services

Attachment A

37. Ohio Department of Medicaid
38. Oklahoma Department of Human Services, Adult and Family Services
39. Oregon Health Authority, Department of Human Services
40. Pennsylvania Department of Human Services
41. Rhode Island Department of Human Services
42. South Carolina Department of Social Services
43. South Dakota Department of Social Services
44. Tennessee Department of Human Services
45. Texas Health and Human Services Commission
46. Utah Department of Workforce Services
47. Vermont Department for Children and Families, Economic Services
Division
48. Virginia Department of Social Services
49. Washington Department of Social and Health Services
50. Wisconsin Department of Children and Families
51. Wyoming Department of Family Services

APPENDIX II: AGENCIES PARTICIPATING IN THE TREASURY OFFSET PROGRAM

Federal Agencies

1. U.S. Department of Health and Human Services (Office of Child Support Enforcement, Temporary Assistance for the Needy Families (TANF))
2. U.S. Department of Health and Human Services (Office of Child Support Enforcement, Non-TANF)
3. U.S. Department of Health and Human Services
4. U.S. Department of Veterans Affairs
5. U.S. Department of Education
6. Small Business Administration
7. U.S. Department of Housing and Urban Development
8. U.S. Department of Agriculture (Rural Development)
9. U.S. Department of Justice
10. U.S. Department of the Treasury (Office of Capital Access)
11. U.S. Department of Defense (Defense Finance and Accounting Service)
12. U.S. Department of Defense (Army and Air Force Exchange Service)
13. U.S. Department of Defense (Navy Exchange Service Command NEXCOM)
14. Office of Personnel Management
15. U.S. Department of Defense (Department of the Navy)
16. U.S. Department of Defense (U.S. Army Corps of Engineers)
17. U.S. Department of State
18. U.S. Department of Homeland Security (U.S. Customs and Border Protection)
19. Social Security Administration
20. U.S. Department of Agriculture (Food and Nutrition Service)
21. Executive Office of the President
22. National Security Education Program
23. Federal Deposit Insurance Corporation
24. U.S. Department of the Treasury (Bureau of the Fiscal Service (Cross Servicing))
25. U.S. Department of Health and Human Services (Centers for Medicare and Medicaid Services)
26. U.S. Department of Justice (Bureau of Alcohol, tobacco, Firearms and Explosives)
27. U.S. Department of Defense (U.S. Naval Hospital Yokota Japan)
28. Federal Trade Commission
29. Central Intelligence Agency

Attachment A

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| 30. U.S. Department of Agriculture (Farm Service Agency) | 37. U.S. Department of Defense (Marine Corps Exchange) |
| 31. U.S. Department of Agriculture (National Finance Center) | 38. U.S. Department of Justice (U.S. Attorneys Office FMJ Initiative) |
| 32. U.S. Department of the Treasury (Comptroller of the Currency) | 39. U.S. Department of Defense (Air Force Services Agency HQ) |
| 33. U.S. Department of the Treasury (Internal Revenue Service) | 40. U.S. Department of the Treasury (Bureau of the Fiscal Service (Reclamations)) |
| 34. U.S. Department of Homeland Security (Federal Law Enforcement Training Center) | 41. U.S. Department of the Treasury (Bureau of the Fiscal Service (Philadelphia)) |
| 35. National Labor Relations Board | |
| 36. Securities and Exchange Commission | |

State and Local Agencies

1. Alabama Department of Labor
(Unemployment Insurance
Compensation (UIC))
2. Alabama Department of Revenue
(State Income Tax (SIT))
3. Alaska Department of Labor and
Workforce (UIC)
4. Arizona Department of Labor (UIC)
5. Arizona Department of Revenue
(SIT)
6. Arkansas Department of Workforce
Services (UIC)
7. Arkansas DFA Revenue (SIT)
8. California Employment Department
of Collections (SIT)
9. California Employmnt Development
Department (UIC)
10. California Employmnt Development
Department (UIC)
11. California Franchise Tax Board
(SIT)
12. Colorado (UIC)
13. Colorado Department of Revenue
(SIT)
14. Connecticut Department of Labor
(UIC)
15. Connecticut Department of Revenue
(SIT)
16. Delaware Department of Labor
(UIC)
17. Delaware Division of Revenue (SIT)
18. District of Columbia (SIT)
19. District of Columbia (State
Reciprocal Program (SRP))
20. District of Columbia Employment
Services (UIC)
21. Florida Department of Commerce
(UIC)
22. Georgia Department of Labor (UIC)
23. Georgia Department of Revenue
(SIT)
24. Hawaii Department of Taxation
(SIT)
25. Hawaii Unemployment Insurance
Division (UIC)
26. Idaho Department of Labor (UIC)
27. Idaho State Tax Commission (SIT)
28. Illinois Dept of Employment
Security (UIC)
29. Illinois Department of Revenue
(SIT)
30. Indiana Department of Revenue
(SIT)
31. Indiana Department of Workforce
Dev (UIC)
32. Iowa Department of Revenue (SIT)
33. Iowa Workforce Development (UIC)
34. Kansas Department of Labor (UIC)
35. Kansas Department of Revenue
(SIT)
36. Kansas Department of
Administration (SRP)
37. Kentucky (SIT)
38. Kentucky Department of Labor
(UIC)
39. Louisiana (SRP)
40. Louisiana Department of Revenue
(SIT)
41. Louisiana Workforce Commission
(UIC)
42. Maine Department of Labor (UIC)
43. Maine Revenue Services (SIT)
44. Maryland (SIT)
45. Maryland (SRP)
46. Maryland Department of Labor
(UIC)

Attachment A

47. Massachusetts Department of Revenue (SIT)
48. Massachusetts Employment Services (UIC)
49. Michigan Department of Labor (UIC)
50. Michigan Department of Treasury (SIT)
51. Minnesota Department of Employment and Economic Development (UIC)
52. Minnesota Department of Revenue (SIT)
53. Minnesota Department of Revenue (SRP)
54. Mississippi Department of Employment Security (UIC)
55. Mississippi Department of Revenue (SIT)
56. Missouri Department of Labor (UIC)
57. Missouri Department of Revenue (SIT)
58. Montana Department of Revenue (SIT)
59. Montana Labor and Industry (UIC)
60. Nebraska Department of Labor (UIC)
61. Nebraska Department of Revenue (SIT)
62. Nevada Department of Labor (UIC)
63. New Hampshire (UIC)
64. New Jersey (SRP)
65. New Jersey Department of Labor (UIC)
66. New Jersey Division of Taxation (SIT)
67. New Mexico Department of Workforce Solutions (UIC)
68. New Mexico Tax and Revenue Department (SIT)
69. New York Department of Taxation and Finance (SIT)
70. New York Department of Taxation and Finance (SRP)
71. New York State Department of Labor (UIC)
72. North Carolina Department of Commerce (UIC)
73. North Dakota Job Service (UIC)
74. North Dakota State Tax (SIT)
75. Ohio Attorney General (SIT)
76. Ohio Department of Labor (UIC)
77. Oklahoma Employment Security Commission (UIC)
78. Oklahoma Tax Commission (SIT)
79. Oregon Department of Revenue (SIT)
80. Oregon Department of Revenue (SRP)
81. Oregon Employment Department (UIC)
82. Pennsylvania Department of Revenue Collections and Tax (SIT)
83. Pennsylvania Labor and Industry (Office of Unemployment Compensation Benefits(OUCBP)/UIC)
84. Pennsylvania Department of Labor (UIC)
85. Rhode Island Department of Labor (UIC)
86. Rhode Island Department of Revenue (SIT)
87. South Carolina Department of Revenue (SIT)
88. South Carolina Workforce Services (UIC)
89. South Dakota Department of Labor (UIC)

Attachment A

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| 90. Tennessee Department of Labor and Workforce Development (UIC) | 99. West Virginia State Auditor's Office (SRP) |
| 91. Texas Workforce Commission (UIC) | 100. West Virginia State Tax Department (SIT) |
| 92. Utah Department of Workforce Services (UIC) | 101. West Virginia State Tax Department (SRP) |
| 93. Utah State Tax Commission (SIT) | 102. West Virginia Workforce Services (UIC) |
| 94. Vermont Department of Taxes (SIT) | 103. Wisconsin Department of Revenue (SIT) |
| 95. Virginia Department of Taxation (SIT) | 104. Wisconsin Department of Revenue (SRP) |
| 96. Virginia Department of Taxation (SRP) | 105. Wisconsin Unemployment (UIC) |
| 97. Virginia Employment Commission (UIC) | 106. Wyoming Unemployment Insurance Benefits (UIC) |
| 98. Washington Employment Security Department (UIC) | |