Dated: June 5, 2018.

Andrea M. Gacki,

Acting Director, Office of Foreign Assets Control.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of a New Matching Program.

SUMMARY: Pursuant to the Privacy Act of 1974, as amended, and the Office of Management and Budget (OMB) Guidelines on the Conduct of Matching Programs, notice is hereby given of the conduct of the Internal Revenue Service Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Computer Matching Program.

DATES: Comments on this matching notice must be received no later than 30 days after date of publication in the **Federal Register**. If no public comments are received during the period allowed for comment, the re-established agreement will be effective July 1, 2018, provided it is a minimum of 30 days after the publication date.

Beginning and completion dates: The matches are conducted on an ongoing basis in accordance with the terms of the computer matching agreement in effect with each participant as approved by the applicable Data Integrity Board(s). The term of these agreements is expected to cover the 18-month period, July 1, 2018 through December 31, 2019. Ninety days prior to expiration of the agreement, the parties to the agreement may request a 12-month extension in accordance with 5 U.S.C. 552a(o).

ADDRESSES: Inquiries may be sent through email to *Patricia.Grasela@ irs.gov;* by mail to the Internal Revenue Service; Privacy, Governmental Liaison and Disclosure; Data Services; ATTN: Patricia Grasela, Acting Program Manager, 2970 Market Street, BLN: 2– Q08.124, Philadelphia, PA 19104.

FOR FURTHER INFORMATION CONTACT: Internal Revenue Service; Privacy, Governmental Liaison and Disclosure; Data Services; ATTN: Patricia Grasela, Acting Program Manager, 2970 Market Street, BLN: 2–Q08.124, Philadelphia, PA 19104. Telephone: 267–466–5564 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The notice of the matching program was last

published at 80 FR 59245–59246 (October 1, 2015). The West Virginia Department of Health and Human Services is no longer participating in the DIFSLA Computer Matching Program. Members of the public desiring specific information concerning an ongoing matching activity may request a copy of the applicable computer matching agreement at the address provided above.

Participating Agencies: Name of Recipient Agency: Internal Revenue Service.

Categories of records covered in the match: Information returns (*e.g.,* Forms 1099–DIV, 1099– INT and W–2G) filed by payers of unearned income in the Internal Revenue Service Information Returns Master File (IRMF) (Treasury/ IRS 22.061).

Name of source agencies and categories of records covered in the match:

A. Federal agencies expected to participate and their Privacy Act systems of records are:

1. *Department of Veterans Affairs:* Veterans Benefits Administration— Compensation, Pension and Education and Rehabilitation Records-VA, 58 VA 21/22; and Veterans Health Administration—Healthcare Eligibility Records, 89VA19; and 2. Social Security Administration, Office of Systems Requirements— Supplemental Security Income Record and Special Veterans Benefits, (60–0103).

B. State agencies expected to participate using non-federal systems of records are:

1. Alabama Department of Human Resources
2. Alabama Medicaid Agency
3. Alaska Department of Health & Social Services, Division of Public Assistance
4. Arizona Department of Economic Security
5. Arkansas Department of Human Services
6. California Department of Social Services
7. Connecticut Department of Social Services
8. Delaware Department of Health & Social Services
9. DC Department of Human Services
10. Florida Department of Children & Families
11. Georgia Department of Human Services
12. Hawaii Department of Human Services
13. Idaho Department of Health & Welfare
14. Illinois Department of Human Services
15. Indiana Family & Social Services Administration

16. Iowa Department of Human Services
17. Kansas Department for Children and Families
18. Kentucky Cabinet for Health and Family Services
19. Louisiana Department of Health
20. Louisiana Department of Children and Family Services
21. Maine Department of Health & Human Services
22. Maryland Department of Human Services
23. Massachusetts Department of Transitional Assistance
24. Michigan Department of Health & Human Services
25. Minnesota Department of Human Services
26. Mississippi Department of Human Services
27. Mississippi Division of Medicaid
28. Missouri Department of Social Services
29. Montana Department of Public Health & Human Services
30. Nebraska Department of Health & Human Services
31. Nevada Division of Welfare & Supportive Services
32. New Hampshire Department of Health & Human Services, Division of Family Assistance
33. New Jersey Department of Human Services
34. New Mexico Human Services Department
35. New York State Office of Temporary & Disability Assistance
36. North Carolina Department of Health & Human Services
37. North Dakota Department of Human Services
38. Ohio Department of Job and Family Services
39. Ohio Department of Medicaid
40. Oklahoma Department of Human Services, Adult & Family Services
41. Oregon Health Authority, Department of Human Resources
42. Pennsylvania Department of Human Services
43. Rhode Island Department of Human Services
44. South Carolina Department of Social Services
45. South Dakota Department of Social Services
46. Tennessee Department of Human Services
47. Texas Health and Human Services Commission
48. Utah Department of Workforce Services
49. Vermont AHS/DCF Economic Services Division
50. Virginia Department of Social Services
51. Washington Department of Social & Health Services

52. Wisconsin Department of Children & Families

53. Wyoming Department of Family Services

Authority for Conducting the Matching Program: In accordance with section 6103(l)(7) of the Internal Revenue Code (IRC), the Secretary shall, upon written request, disclose current return information from returns with respect to unearned income from the Internal Revenue Service files to any federal, state or local agency administering a program listed below:

(i) A state program funded under part A of Title IV of the Social Security Act;

(ii) Medical assistance provided under a state plan approved under Title XIX of the Social

Security Act, or subsidies provided under section 1860D–14 of such Act;

(iii) Supplemental security income benefits provided under Title XVI of the Social Security Act, and federally administered supplementary payments of the type described in section 1616(a) of such Act (including payments pursuant to an agreement entered into under section 212(a) of Pub. L. 93–66);

(iv) Any benefits provided under a state plan approved under Title I, X, XIV, or XVI of the

Social Security Act (as those titles apply to Puerto Rico, Guam, and the Virgin Islands);

(v) Unemployment compensation provided under a state law described in section 3304 of the IRC;

(vi) Assistance provided under the Food and Nutrition Act of 2008;

(vii) State-administered supplementary payments of the type described in section 1616(a) of the

Social Security Act (including payments pursuant to an agreement entered into under section

212(a) of Pub. L. 93–66);

(viii)(I) Any needs-based pension provided under Chapter 15 of Title 38, United States Code, or under any other law administered by the Secretary of Veterans Affairs;

(viii)(II) Parents' dependency and indemnity compensation provided under section 1315 of Title 38, United States Code;

(viii)(III) Health-care services furnished under sections 1710(a)(2)(G), 1710(a)(3), and 1710(b) of such title.

Purpose: The purpose of this program is to prevent or reduce fraud and abuse in certain federally assisted benefit programs while protecting the privacy interest of the subjects of the match. Information is disclosed by the Internal Revenue Service 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.

Categories of Individuals: Individuals applying for or receiving benefits under Federal and state administered programs.

Categories of Records: The source Agency will furnish the IRS with records in accordance with the current IRS Publication 3373, DIFSLA Handbook. The Agency may request return information on a monthly basis for new applicants. The Agency may request information with respect to all beneficiaries once per year. The requests from the Agency will include: The Social Security Number (SSN) and name control (first four characters of the surname) for each individual for whom unearned income information is requested. IRS will provide a response record for each individual identified by

the Agency. The total number of records will be equal to or greater than the number of records submitted by the Agency. In some instances, an individual may have more than one record on file. When there is a match of individual SSN and name control, IRS will disclose the following to the Agency: Payee account number; payee name and mailing address; payee taxpayer identification number (TIN); payer name and address; payer TIN; and income type and amount.

System(S) of Records: Public Law 98–369, Deficit Reduction Act of 1984, requires the Agency administering certain Federally-assisted benefit programs under the Social Security Act, the Food and Nutrition Act of 2008 of 1977, Title 38 of the United States Code or certain Housing Assistance Programs to conduct income verification to ensure proper distribution of benefit payments. The records in this match are to be disclosed only for purposes of, and to the extent necessary in, determining eligibility for, or the correct amount of benefits under these programs.

IRS will extract return information with respect to unearned income from the Information Returns Master File (IRMF), Treas/IRS 22.061, as published at 80 FR 54081–082 (September 8, 2015), through the Disclosure of Information to Federal, State and Local Agencies (DIFSLA) program.

Ryan Law,

Deputy Assistant Secretary for Privacy, Transparency, and Records.

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