

COMPUTER MATCHING AGREEMENT
BETWEEN
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
AND
DEPARTMENT OF JUSTICE
FOR THE
TAXPAYER ADDRESS REQUEST PROGRAM

I. PURPOSE AND LEGAL AUTHORITY

A. PURPOSE

This computer matching agreement is executed pursuant to 5 U.S.C. § 552a(o), the Privacy Act of 1974, as amended, and sets forth the terms under which the Internal Revenue Service (IRS) agrees to disclose taxpayer mailing addresses to the Department of Justice (DOJ or Agency).

The purpose of the disclosure is to provide DOJ with the mailing addresses of taxpayers to assist DOJ in its effort to collect or to compromise debts owed to the United States.

B LEGAL AUTHORITY

Internal Revenue Code (IRC) § 6103(m)(2) provides for disclosure, upon written request, of a taxpayer's mailing address for use by officers, employees, or agents of a federal agency for the purpose of locating such taxpayer to collect or compromise a federal claim against the taxpayer in accordance with title 31 of the U.S.C. §§ 3711, 3717, and 3718. These statutes authorize DOJ to collect delinquent debts owed to the United States Government through litigation.

II. JUSTIFICATION AND ANTICIPATED RESULTS

A. JUSTIFICATION

The Taxpayer Address Request (TAR) Program was established by the IRS to

facilitate the retrieval of taxpayer mailing addresses from the Customer Account Data Engine (CADE) Individual Master File (IMF) on a volume basis for disclosure to other government agencies that have requested and have been authorized access to address data under the authority of IRC § 6103(m) to locate individuals for whom such agencies do not have current addresses. The volume of addresses and the method in which the IRS maintains the information make computer matching the most feasible method of extracting the data for disclosure to DOJ.

The principal alternative to using a computer matching program for verifying the current addresses of individuals subject to a match program between DOJ and IRS would be a manual comparison of IRS records or the use of other investigational techniques nationwide by DOJ to ascertain the current addresses of individuals who owe debts to the United States. Instituting alternative procedures would clearly impose greater administrative burdens and further delay or prevent the collection of debts owed to the Federal Government.

Using the TAR Program, current addresses can be obtained from the IRS within one week, thereby avoiding the expenditure of substantial federal resources in the execution of a manual matching process or other investigations to locate delinquent debtors.

B. ANTICIPATED RESULTS

The IRS does not derive any benefit, direct or indirect, from this matching program, nor does the IRS incur any unreimbursed costs associated with the TAR Program. Based on assumptions in the attached cost benefit analysis, DOJ anticipates a positive benefit to cost ratio.

III. DESCRIPTION OF RECORDS TO BE MATCHED

A. RECORDS DESCRIPTION, SYSTEM OF RECORDS AND ROUTINE USE

1. DOJ will provide to the IRS an electronic file containing the names and Social Security Numbers (SSN) of individuals who owe debts to the United States Government and whose debts have been referred to DOJ for litigation and/or enforced collection. The records from which the information is compiled are maintained in DOJ systems of records entitled "JUSTICE/DOJ - 016, Debt Collection Enforcement System." The notice for this system of records, which includes a routine use permitting this disclosure, was published in its entirety most recently at 77 Fed. Reg. 9965-9968 (February 21, 2012).
2. IRS will extract taxpayer mailing addresses from the Privacy Act of 1974

System of Records: Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF), maintained at the Martinsburg Computing Center (MCC). Among other information, the CADE IMF contains the taxpayer's name, SSN, and most recent address known to IRS. The notice for this system of records was last published at 80 Fed. Reg. 54082-54083 (September 8, 2015) and includes a routine use authorizing disclosure of federal tax returns and return information (FTI) as authorized in IRC § 6103.

B. SPECIFIED DATA ELEMENTS

1. DOJ will submit the nine-digit SSN and Name Control (the first four letters of the surname) of each individual whose current address is requested.
2. IRS will provide the following FTI:
 - a. Nine-digit SSN and four-character Name Control; and
 - b. The latest street address, P.O. Box, or other address, city, state and ZIP Code, only if the input SSN and Name Control both match the IMF; or
 - c. A code explaining that no match was found on the CADE IMF.
 - d. Control file summarizing TAR records sent by the DOJ and received by the IRS. The contents of the control file will be logged and will serve as a permanent record of received data.

C. ACCURACY ASSESSMENTS

1. Information used by DOJ in this matching program is initially provided by the debtor to the federal creditor agency at the beginning of the transaction that subsequently resulted in the delinquent debt. Information may also be provided by the U.S. Court that entered a judgment in a criminal case against the debtor. Federal agencies and the U.S. Courts routinely take additional steps to verify the accuracy of the data prior to referral of the debt to DOJ for litigation and collection. In addition, DOJ maintains strict edits on its tracking system. Steps taken to ensure accuracy are: 1) on-line edits during record input; 2) quality control reports checking other potential problem areas; 3) quality checks by paralegals on a regular basis; and 4) full office evaluations to ensure quality procedures are being used. The probability of erroneous or incorrect information is small to none.
2. The accuracy of address data provided by the IRS is contingent on the accuracy of the address provided by the taxpayer or other authorized source and recorded on the IMF following established procedures.

D. NUMBER OF RECORDS

DOJ expects to submit approximately 2,500 records annually under this agreement for match against the CADE IMF.

IV. NOTICE PROCEDURES

- A. DOJ agrees to publish a notice of this particular matching activity conducted pursuant to IRC § 6103(m)(2) in the Federal Register.
- B. IRS provides notice to taxpayers that information provided on U.S. Individual Income Tax Returns, and through other means, may be given to other federal agencies, as provided by law. IRS provides direct notice in the instructions for Form 1040 and provides constructive notice in the Federal Register system of records notice, which contains a routine use for disclosure of relevant records contained in Treasury/IRS 24.030, CADE IMF.
- C. DOJ has provided constructive notice to record subjects through publication in the Federal Register of systems notice, JUSTICE/DOJ-016 containing routine uses for disclosure of relevant records from this system to the IRS to obtain the mailing address of a taxpayer for debt collection purposes.
- D. Subsection (o)(1)(D) of the Privacy Act requires an agency to implement procedures for providing individualized notice at the time of application, and periodically thereafter, to applicants for and recipients of financial assistance or payments under federal benefit programs, that the information they provide may be verified through matching programs. This requirement is not applicable to this computer matching program, since the sole purpose of the match is to provide DOJ with the most recent mailing addresses of taxpayers, and neither party to this agreement is responsible for approving or denying eligibility under a federal benefits program.

V. VERIFICATION AND OPPORTUNITY TO CONTEST

- A. The purpose of the match is to obtain a current address for the taxpayer/delinquent debtor (which DOJ has been unable to obtain through other sources) in order to notify the individual of an enforcement action to collect a delinquent debt. It is not feasible to verify the match results, i.e., the addresses, independent of successful notice to the individual. In addition, since the delinquent debtor is not likely to receive the notice if the address information is inaccurate, it is extremely unlikely that he/she will seek to contest the results of this particular match, i.e., the address information. Moreover, the address information is not used to make any determination (adverse or otherwise) about the individual, but only to provide him/her with additional due process in the form of notice of, and an opportunity to defend against, the pending enforcement action. Once notified, the individual will

then have the time permitted under the Federal Rules of Civil Procedure or Federal Debt Collection Procedures Act, or other statutory or regulatory provisions applicable to the particular enforcement action to contest that action.

- B. The IRS is not responsible for verifying any information obtained, or generated, in the conduct of the matching activity covered by this agreement.

VI. DISPOSITION OF MATCHED ITEMS

- A. DOJ will:

1. maintain all records received from IRS in accordance with IRC § 6103(p)(4) and the current revision of IRS Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies*;
2. not create a separate file or system of records which consists of information concerning only those individuals who are involved in this specific matching program except as is necessary in controlling and/or verifying the information for purposes of this program; and
3. 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 under applicable procedures have been met.

- B. IRS will retain DOJ's weekly electronic request file for approximately 30 days, and thereafter will erase the file. The information provided by the Agency 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. The input/tickler file will be destroyed when no longer needed for business use.

VII. SAFEGUARDS REQUIREMENTS AND DISCLOSURE RESTRICTIONS

- A. DOJ will maintain all FTI sourced from the IRS in accordance with IRC § 6103(p)(4) and comply with the safeguards requirements set forth in Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies*, which is the IRS published guidance for security guidelines and other safeguards for protecting FTI pursuant to 26 CFR 301.6103(p)(4)-1. IRS safeguarding requirements require:

1. DOJ will establish a central point of control for all requests for and receipt of FTI and maintain a log to account for all subsequent disseminations and products made with or from that information, and movement of the information until destroyed, in accordance with Publication 1075.
2. DOJ will establish procedures for secure storage of FTI consistently maintaining two barriers of protection to prevent unauthorized access to the information, including when in transit, in accordance with Publication 1075.
3. DOJ will consistently label FTI obtained under this agreement to make it clearly identifiable and to restrict access by unauthorized individuals. Any duplication or transcription of FTI creates new records which must also be properly accounted for and safeguarded. FTI should not be commingled with other DOJ records unless the entire file is safeguarded in the same manner as required for FTI and the FTI within is clearly labeled in accordance with Publication 1075.
4. DOJ will restrict access to FTI solely to officers and employees of DOJ whose duties require access for the purposes of carrying out this agreement. Prior to access, DOJ must evaluate which employees require such access. Authorized individuals may only access FTI to the extent necessary to perform services related to this agreement, in accordance with Publication 1075.
5. Prior to initial access to FTI and annually thereafter, DOJ will ensure that employees and officers that will have access to FTI receive awareness training regarding the confidentiality restrictions applicable to the FTI and certify acknowledgement in writing that they are informed of the criminal penalties and civil liability provided by IRC §§ 7213, 7213A and 7431 for any willful disclosure or inspection of FTI that is not authorized by the IRC, in accordance with Publication 1075.
6. DOJ will submit an annual Safeguard Security Report (SSR) to the Office of Safeguards by the submission deadline specified in Publication 1075 to provide an update on safeguarding activities during the reporting period and provide Head of Agency certification that the SSR addresses all outstanding actions identified by the Office of Safeguards from DOJ's prior year's SSR; accurately and completely reflects DOJ's current environment for the receipt, storage, processing and transmission of FTI; accurately reflects the security controls in place to protect the FTI in accordance with Publication 1075 and of DOJ's commitment to assist the Office of Safeguards in the joint effort of protecting the confidentiality of FTI; report all data incidents involving FTI to the Office of Safeguards and cooperate with the Office of Safeguards investigators, as well as the

Treasury Inspector General for Tax Administration, providing data and access as needed to determine the facts and circumstances of the incident; support the Office of Safeguards on-site review to assess Agency compliance with Publication 1075 requirements by means of manual and automated compliance and vulnerability assessment testing, including coordination with information technology (IT) divisions to secure pre-approval, if needed, for automated system scanning and to support timely mitigation of identified risk to FTI in DOJ's Corrective Action Plan (CAP) for as long as DOJ maintains FTI. Required reports will be transmitted in electronic format and on the template provided by Office of Safeguards using an IRS-approved encryption method in accordance with Publication 1075.

7. DOJ will ensure that FTI is properly destroyed or returned to the IRS when no longer needed based on established DOJ record retention schedules in accordance with Publication 1075.
 8. DOJ will conduct periodic internal inspections of facilities where FTI is maintained to ensure IRS safeguarding requirements are met and will permit the IRS access to such facilities as needed to review the extent to which the DOJ is complying with the IRC § 6103(p)(4) requirements.
 9. IRC § 6103(p)(9) requires DOJ to conduct on-site assessments of each contractor's compliance with safeguarding requirements. DOJ must submit findings of the most recent review as part of the annual SSR submission. DOJ must certify to the IRS that each contractor is in compliance with safeguarding standards in accordance with Publication 1075. The Agency must ensure that contracts with contractors and subcontractors performing work involving FTI contain specific language requiring compliance with IRC § 6103(p)(4) and Publication 1075 standards. Contract language must enforce DOJ's right to access contractor and subcontractor facilities in order to comply with IRC § 6103(p)(9) to ensure IRS safeguarding requirements are met.
- B. Generally, this agreement covers secure electronic transmission of FTI to DOJ provided DOJ's computer systems are compliant with National Institute of Standards and Technology (NIST) Special Publication 800-53 standards and guidance for security of data at the moderate impact level. DOJ's SSR must fully describe the computer system and security controls implemented for the receipt, processing, storage, and transmission of electronic FTI. Required security controls for systems that receive, process, store and transmit electronic FTI are specified in Publication 1075.
- C. Any creation or receipt of FTI in paper format must also be fully disclosed in DOJ's SSR. Required security controls associated with the receipt, processing,

and storage of any FTI received in paper format are specified in previously mentioned sections of Publication 1075.

- D. DOJ must report suspected unauthorized inspection or disclosure of FTI immediately, but no later than 24 hours after identification of a possible issue involving FTI discovery to the Office of Safeguards in accordance with guidance specified in Publication 1075.

When a data incident results in DOJ taking adverse or disciplinary action against an employee based on an unauthorized inspection or disclosure of FTI in violation of DOJ's procedures, DOJ must notify each impacted taxpayer in writing. The notification letter must include the date of the unauthorized inspection or disclosure and the rights of the taxpayer under IRC § 7431. DOJ must report to the Office of Safeguards when taxpayer notification letters are issued, in accordance with Publication 1075.

- E. IRS will conduct periodic safeguard reviews of DOJ to assess whether security and confidentiality of FTI is maintained consistent with the safeguarding protocols described in Publication 1075, DOJ's SSR and in accordance with the terms of this agreement. Periodic safeguard reviews will involve the inspection of DOJ facilities where FTI is maintained; the testing of technical controls for computer systems storing, processing, or transmitting FTI; review of DOJ recordkeeping and policies; and interviews of DOJ employees to verify the use of FTI and to assess the adequacy of procedures established to protect FTI.
- F. DOJ recognizes and treats all Safeguards documents and related communications as IRS official records; that they are property of the IRS; that IRS records are subject to disclosure restrictions under federal law and IRS rules and regulations and may not be released publicly under state Sunshine or Information Sharing/Open Records provisions and that any requestor seeking access to IRS records should be referred to the federal Freedom of Information Act (FOIA) statute. If DOJ determines that it is appropriate to share Safeguards documents and related communications with another governmental function/branch for the purposes of operational accountability or to further facilitate protection of FTI that the recipient governmental function/branch must be made aware, in unambiguous terms, that Safeguards documents and related communications are property of the IRS; that they constitute IRS official records; that any request for the release of IRS records is subject to disclosure restrictions under federal law and IRS rules and regulations and that any requestor seeking access to IRS records should be referred to the federal FOIA statute. Federal agencies in receipt of FOIA requests for Safeguards documents must forward them to IRS for reply.

VIII. RECORDS USAGE, DUPLICATION AND REDISCLOSURE RESTRICTIONS

- A. FTI will be used solely for the purpose specified in IRC § 6103(m)(2).

- B. Records provided by each agency, or created by the match, will not be duplicated (except for technical reasons) or disseminated within or outside either agency without the written authority of the other agency. No agency shall give such permission unless the re-disclosure is required by law or essential to the conduct of the matching program.
- C. Information resulting from the matching program may be disclosed for follow-up and verification or for civil or criminal law enforcement investigation or prosecution, if the match uncovers activity that warrants such action.
- D. DOJ will keep an accounting of disclosures from an individual's record as required by subsection (c) of the Privacy Act and will make the accounting available upon request by the individual or the IRS.

IX. ACCESS BY THE COMPTROLLER GENERAL

The Government Accountability Office (Comptroller General) may have access to all IRS and DOJ records, to the extent authorized by 26 U.S.C. § 6103 and 5 U.S.C. § 552a(o)(1)(K), for the purposes of monitoring and verifying compliance with this agreement.

X. REIMBURSEMENT

- A. All work performed by the IRS for DOJ under the computer matching program will be performed on a reimbursable basis. IRS will recover all reasonable direct and indirect costs, including overhead, associated with performing services for DOJ under this agreement. Pursuant to IRC § 6103(p)(2)(B), IRS may prescribe a reasonable fee for furnishing FTI to the DOJ.
- B. Cost estimates will be prepared on an annual basis. The IRS administers the computer matching program for the benefit of the agencies that participate in it. Accordingly, the IRS expects to recover 100 percent of the costs it incurs to administer this program. In the unlikely event actions by one or more Agencies significantly alter the total cost incurred by the IRS or the calculation of the Agencies' pro rata share of program costs, the IRS may need to adjust the computation of annual costs. If this occurs, your agency will be notified.
- C. Costs associated with this program are primarily related to the actions by IRS required to make the data sharing program available to the DOJ for the performance of the computer matching. These costs include personnel in place to administer the program, setup and testing of the matching program by IT personnel, and the Safeguards program and personnel necessary to ensure protection of the associated FTI.

Billing will be at least monthly and may be more frequent based on earnings. Actual costs may be higher or lower than the estimate. Both agencies must approve of the estimated costs 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 DOJ'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.

XI. EFFECTIVE DATE/DURATION OF MATCHING AGREEMENT

- A. This effective date of this agreement is January 1, 2025, provided that DOJ reported to 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 DOJ published notice of the matching program in the *Federal Register* in accordance with 5 U.S.C. § 552a(e)(12).
- B. Ninety 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.
- C. An extension of this agreement may be authorized by the Data Integrity Board (DIB) of each party to this agreement only if the parties certify that the program has been conducted in compliance with this agreement and agree to conduct the program without change. The parties understand that any new agreement must be reviewed and approved by the DIB of each agency.
- D. This agreement may be modified in writing with the consent of both parties and approval by their respective DIBs. If either party does not want to renew this agreement, it will notify the other of its intention not to renew at least 90 days before the expiration of the agreement. This agreement may be terminated at any time with the consent of both parties. Either party may unilaterally terminate this agreement upon written notice to the other party requesting termination, in which case the termination shall be effective 90 days after the date of the notice, or at a later date specified in the notice.

XII. THIRD PARTY RIGHTS

This agreement does not confer any rights or benefits on any third party.

XIII. 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.

XIV. LIABILITY

- A. Each party to this agreement shall be liable for the acts and omissions of its own employees.
- B. Neither party shall be liable for any injury to another agency'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 shall 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.

XV. CONTINGENCY CLAUSE

This agreement is contingent on DOJ and its agents meeting the Safeguard requirements specified in section VII of this Agreement. Notwithstanding, exchanges with DOJ under this agreement will be suspended or discontinued immediately if, at any time, IRS determines that DOJ or its agents 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.

Similarly, exchanges with IRS under this agreement may be suspended or discontinued immediately if, at any time, DOJ determines that IRS has failed to meet any applicable security requirement and/or any Privacy Act requirement including the specific provisions of this agreement.

XVI. PERSONS TO CONTACT

A. IRS Program Manager:

IRS Program Manager:

Lisa.C.Fowers, Senior Data Analyst
Internal Revenue Service
Governmental Liaison, Disclosure and Safeguards
Data Services
1973 N. Rulon White Blvd. Ogden, UT 84404
Telephone: (801) 620-7016
Email: Lisa.C.Fowers@irs.gov

B. IRS Safeguards Contact:

Kevin Woolfolk, Associate Director
Internal Revenue Service
Governmental Liaison, Disclosure and Safeguards
Safeguards
550 Main Street
Cincinnati, OH 45202-3222
(513)975-6706
Email: Kevin.Woolfolk@irs.gov

C. DOJ Program Operations Contact:

Katrina Gonzalez, Deputy Director
Debt Collection Management Staff
Nationwide Central Intake Facility
145 N St., NE, Rm. 6W.222
Washington, DC 20530
Phone: (202) 598.1977
Email: Katrina.Gonzalez@usdoj.gov

XVIII. SIGNATURES

Department of Justice

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

DENNIS
DAUPHIN

Digitally signed by
DENNIS DAUPHIN
Date: 2024.05.28
10:45:27 -04'00'

Dennis Dauphin
Director
Debt Collection Management Staff
Department of Justice

Date

The Department of Justice 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 Department of Justice Data Integrity Board approved this agreement:



Jolene A. Lauria
Assistant Attorney General for Administration
Department of Justice Board Chairman

August 23, 2024
Date

Internal Revenue Service

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

Celia Y.
Doggette

Digitally signed by Celia
Y. Doggette
Date: 2024.06.21
12:29:52 -04'00'

Date: _____

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:

Ryan A. Law

Digitally signed by Ryan A. Law
Date: 2024.09.10 15:50:01
-04'00'

Date: 9/10/24

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

XIX. EFFECTIVE DATE

This agreement is effective on the 30th day of January 2025.

It expires on the 29th day of July 2026.

Attachment

1. Cost Benefit Analysis

COST-BENEFIT ANALYSIS FOR COMPUTER MATCHING AGREEMENT FOR THE TAXPAYER ADDRESS REQUEST PROGRAM

This Cost-Benefit Analysis measures costs and benefits associated with matching Internal Revenue Service (IRS) and Department of Justice (DOJ) records for the Taxpayer Address Request (TAR) program. In particular, names and Social Security Numbers are submitted by DOJ to IRS with the hope of being matched to the debtor's most current address in the IRS database. These addresses help DOJ litigators locate taxpayers with delinquent Federal debts in order to bring suit or enforce collection. The matching program covered by the current matching agreement is for an 18-month period, beginning in Fiscal Year (FY) 2025.

A. DOJ Cost Data

In FY 2024, the IRS billed DOJ \$39,106 for its costs. These costs are to cover the salaries and benefits for administration of the TAR program, Safeguards costs for ensuring protection of the Federal tax information and IT programming and setup costs. DOJ estimates no change in the cost requests made for FY 2025. DOJ estimates 2,600 requests will be made in FY 2025.
Total Estimated Cost **\$39,106 in FY 2025**

B. DOJ Benefit Data

DOJ must be able to locate debtors in order to litigate and collect debts. The more current an address, the greater the potential for collecting the debt. In FY 2023, the Nationwide Central Intake Facility received 4,465 civil debts from Federal agencies, with a referred value of \$6,628,812,961. DOJ anticipates it will receive approximately the same number of referrals (4,600) from Federal agencies in FY 2025.

In FY 2023, DOJ submitted 2,580 requests to TAR (includes debts received in FY 2023 and debts from previous years) and recovered \$3,232,104 from the related cases. Based on the assumption that DOJ will submit approximately the same amount (2,600) of requests to TAR in FY 2025, and the amount collected remains the about the same in FY 2025, then the potential debt amount that DOJ could collect would be approximately \$3.2 million.

Total Estimated Benefit..... **\$3,200,000 in FY 2025**