

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 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 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 sections 3711, 3717, and 3718 of title 31 of the U.S. Code. These statutes authorize DOJ to collect delinquent debts owed to the United States through litigation.

## II. JUSTIFICATION AND ANTICIPATED RESULTS

### A. JUSTIFICATION

The Taxpayer Address Request Program (TAR) 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 which have requested and have been authorized access to address data under the authority of IRC § 6103 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 address 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 IRS/DOJ computer matching 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 matching program. Based on assumptions in the attached cost benefit analysis [attachment 1], 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 U.S. and whose debts have been referred to the DOJ for litigation and/or enforced collection. The records from which the information is compiled are maintained in the DOJ systems of records entitled "JUSTICE/DOJ- 016, Debt 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) [attachment 2].
2. IRS will extract taxpayer mailing addresses from the Privacy Act System of Records: Treasury/IRS 24.030, CADE Individual Master File (IMF), maintained at the Martinsburg Computing Center (MCC). Among other information, the 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 77 Fed. Reg. 47948 (Aug. 10, 2012), [attachment 3 ], and includes a routine use authorizing disclosure of returns and return information as authorized in IRC § 6103.

#### B. SPECIFIED DATA ELEMENTS

1. DOJ will submit the nine-digit SSN and four-character Name Control (the first four letters of the surname) of each individual whose current address is requested.
2. IRS will provide the following return information :
  - a. 9-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 IMF.

### 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.

### D. NUMBER OF RECORDS

DOJ expects to submit approximately 5,200 records annually under this Agreement for match against the 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 [attachment 4].
- 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 to Forms 1040, 1040A, and 1040EZ, and also provides constructive notice in the Federal Register system of records notice, which contains a routine use for disclosure of relevant records contained in CADE IMF, Treasury/IRS 24.030.
- C. DOJ has provided constructive notice to record subjects through publication in the Federal Register of systems notice, JUSTICE/JMD- 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)(l)(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 federal 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 the 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 (NARA) 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. DOJ's request files are not incorporated into IRS recordkeeping, are not used by IRS for any purpose other than this matching program, and are not considered to be IRS agency records.

## VII. SAFEGUARDS

- A. DOJ will maintain all federal tax returns and return information (FTI) sourced from the IRS in accordance with IRC section 6103(p)(4) and comply with the safeguards requirements set forth in Publication 1075, which is the IRS published guidance for security guidelines and other safeguards for protecting returns and return information 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 federal tax returns and return information, and maintain a log to account for all subsequent disseminations and products made with/from that information, and movement of the information until destroyed, in accordance with Publication 1075, section 3.0.
  2. DOJ will establish procedures for secure storage of federal tax returns and return information consistently maintaining two barriers of protection to prevent unauthorized access to the information, including when in transit, in accordance with Publication 1075, section 4.0.
  3. DOJ will consistently label federal tax returns and return information obtained under this agreement to make it clearly identifiable and to restrict access by unauthorized individuals. Any duplication or transcription of federal tax returns and return information creates new records which must also be properly accounted for and safeguarded. Federal tax returns and return information should not be commingled with other DOJ records unless the entire file is safeguarded in the same manner as required for federal tax returns and return information and the FTI within is clearly labeled in accordance with Publication 1075, section 5.0.
  4. DOJ will restrict access to federal tax returns and return information solely to officers and employees of DOJ whose duties require access for the purposes of carrying out this CMA. Prior to access, DOJ must evaluate which employees

require such access. Authorized individuals may only access federal tax returns and return information to the extent necessary to perform services related to this CMA, in accordance with Publication 1075, section 5.0.

5. Prior to initial access to FTI and annually thereafter, DOJ will ensure that employees and officers that will have access to federal tax returns and return information receive awareness training regarding the confidentiality restrictions applicable to the federal tax returns and return information and certify acknowledgement in writing that they are informed of the criminal penalties and civil liability provided by IRC sections 7213, 7213A, and 7431 for any willful disclosure or inspection of federal tax returns and return information that is not authorized by the IRC, in accordance with Publication 1075, section 6.0.
6. DOJ will submit an annual Safeguard Security Report (SSR) to the Office of Safeguards by the submission deadline specified in Publication 1075, Section 7.0 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 TIGTA timely and cooperate with TIGTA and Office of Safeguards investigators, 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 DOJ 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 federal tax returns and return information. 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, Section 7.0.
7. DOJ will ensure that federal tax returns and return information is properly destroyed or returned to the IRS when no longer needed based on established DOJ record retention schedules in accordance with Publication 1075, section 8.0.

8. DOJ will conduct periodic internal inspections of facilities where federal tax returns and return information 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 DOJ is complying with the IRC section 6103(p)(4) requirements of this section.
- B. Federal tax returns and return information provided under this CMA will be strictly in paper format unless IRS and DOJ establish procedures under separate written agreement for secure electronic transmission of federal tax returns and return information and DOJ's computer systems are compliant with Section 3544(a)(1)(A)(ii) of the Federal Information Security Management Act of 2002 (FISMA). Introduction of electronic federal tax returns and return information into the DOJ's computer systems will require submission of a revised Safeguards Security Report which fully describes that DOJ systems and security controls are established at the moderate impact level in accordance with National Institute of Standards and Technology (NIST) standards and guidance. Required security controls for systems that receive, process, store and transmit federal tax returns and return information are provided in Publication 1075, section 9.0.
- C. DOJ agrees to report suspected unauthorized inspection or disclosure of federal tax returns and return information within 24 hours of discovery to the appropriate Agent-in-Charge, Treasury Inspector General for Tax Administration (TIGTA), and to the IRS Office of Safeguards in accordance with as specified in Publication 1075, section 10.0.
- D. DOJ officers and employees may have access to federal tax returns and return information obtained under this CMA. DOJ may not allow contractor personnel access to federal tax returns and return information for any purpose unless expressly authorized by the IRC. When contractor access to FTI is expressly authorized by the IRC, Agency must ensure that contracts with contractors and subcontractors performing work involving federal tax returns and return information contains specific language requiring compliance with IRC section 6103(p)(4) and Publication 1075 safeguard requirements and enforces DOJ's right to, and permits IRS access to, contractor and subcontractor facilities to conduct periodic internal inspections where federal tax returns and return information is maintained to ensure IRS safeguarding requirements are met.
- E. DOJ officers and employees who inspect or disclose federal tax returns and return information obtained pursuant to this CMA in a manner or for a purpose not so authorized by IRC are subject to the criminal sanction provisions of IRC sections 7213 and 7213A, and 18 U.S.C. section 1030(a)(2), as may be applicable.
- F. IRS will conduct periodic safeguard reviews of the DOJ to assess whether security and confidentiality of federal tax returns and return information is maintained



consistent with the safeguarding protocols described in Publication 1075, the DOJ's SSR and in accordance with the terms of this agreement. Periodic safeguard reviews will involve the inspection of DOJ facilities and, if access to FTI is authorized pursuant to the IRC, contractor 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 and, if access to FTI is authorized pursuant to the IRC, contractor employees as needed, to verify the use of FTI and assess the adequacy of procedures established to protect FTI.

- G. DOJ recognizes and treats all Safeguards documents and related communications as IRS official agency records that are the property of the IRS, that IRS records are subject to disclosure restrictions under federal law and IRS rules and regulations, therefore 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 the DOJ determines that it is appropriate to share Safeguard 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 Safeguard Documents and related communications are property of the IRS; they constitute IRS official agency records; 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 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. Return information 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

Consistent with 5 U.S.C. § 552a(o)(1)(K) and IRC § 6103(p)(6), the Government Accountability Office (Comptroller General) may have access to all IRS and DOJ records as necessary in order to verify compliance with this agreement.

X. REIMBURSEMENT

- A. All work performed by the IRS under the matching program will be performed on a reimbursable basis. Billing will be based on the DOJ's share of the total costs of the TAR program.
- B. IRS will prepare Form 5181, Agreement Covering Reimbursable Services, upon receipt of an approved Matching Agreement.
- C. DOJ will complete Form 5181 in accordance with IRS instructions.
- D. The reimbursement agreement is effective for one Federal fiscal year if signed by both DOJ and IRS officials, and is renewable at year end, i.e., September 30.

XI. EFFECTIVE DATE/DURATION OF MATCHING AGREEMENT

- A. This agreement shall become effective 30 days after publication of a computer matching notice in the Federal Register, or 40 days after the agreement signed by both Data Integrity Boards (DIBs) has been transmitted to Congress and the Office of Management and Budget (OMB) for review, whichever is later, and shall remain in effect for eighteen months.
- B. At the end of the eighteen month period, the agreement may be extended for one additional year by the signatories or their successors if the DIBs of both parties to this agreement approve the extension within three months prior to the expiration of this agreement.
- C. An extension of this agreement may be authorized by the 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

1. Each party to this Agreement shall be liable for the acts and omissions of its own employees.
2. 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.
3. 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. 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.

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. REPORT TO CONGRESS

After this Agreement has been approved by all of the signatories below, including the Chairman of the Treasury DIB and the Chairperson of the DOJ DIB, DOJ will submit a report of the match to Congress and OMB, as required by 5 U.S.C. § 552a(r).

#### XVII. PERSONS TO CONTACT

A. IRS/Program Coordinator:

Klaudia K. Villegas, Reimbursable Program Analyst  
Internal Revenue Service  
Governmental Liaison, Disclosure and Safeguards  
Office of Data Services  
Mail Stop 1020  
300 North Los Angeles Street  
Los Angeles, California 90012- 3308  
Telephone: (213) 576-4223/Fax: (855)207-0455  
Email: [Klaudia.K.Villegas@irs.gov](mailto:Klaudia.K.Villegas@irs.gov)

B. Safeguards Contact:

Gregory T. Ricketts, Associate Director  
Internal Revenue Service  
Governmental Liaison, Disclosure and Safeguards  
Office of Safeguards  
5333 Getwell Road  
Memphis, TN 38118  
Telephone: (901) 546-3078  
Email: [Gregory.T.Rickettes@irs.gov](mailto:Gregory.T.Rickettes@irs.gov)

C. DOJ Program Operations Contacts:

Diane E. Watson, Deputy Director  
Debt Collection Management Staff Nationwide  
Central Intake Facility  
145 N St., NE, Rm. 5E.103  
Washington, DC 20530  
Phone: (202) 532-4353  
FAX: (202) 532-4371

Collette Gumbs-Briscoe  
Debt Collection Management Staff  
Nationwide Central Intake Facility  
145 N St. NE, Rm. 5E.127  
Washington, DC 20530  
Phone: (202) 532-4350  
FAX: (202) 532-4371

ATTACHMENTS

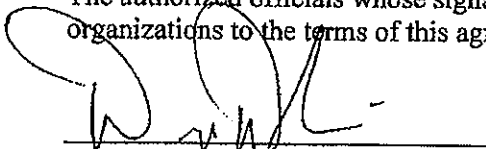
1. Cost Benefit Analysis
2. 77 Fed. Reg. 9965-9968 (February 21, 2012)
3. 77 Fed. Reg. 47948 (Aug. 10, 2012)
4. Proposed Federal Register Notice - Department of Justice

**COMPUTER MATCHING AGREEMENT**  
*between the*  
**INTERNAL REVENUE SERVICE**  
*and the*  
**DEPARTMENT OF JUSTICE**  
*for the*  
**TAXPAYER ADDRESS REQUEST PROGRAM**

*Agreements/Approvals*

**AGENCY AGREEMENT**

The authorized officials whose signatures appear below have committed their respective organizations to the terms of this agreement:



Dennis Dauphin  
Director  
Debt Collection Management Staff  
Department of Justice

7/30/14  
Date

**TVLDB**  
DigKafy signed by TVLDB  
DN: cn=TVLDB,  
email=Gregory.T.Ricketts@irs.gov  
Date: 2014.08.04 16:20:38 -0500

Edward T. Killen  
Director  
Governmental Liaison, Disclosure and Safeguards  
Internal Revenue Service  
Department of Treasury

\_\_\_\_\_  
Date

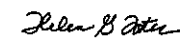
**DATA INTEGRITY BOARD REVIEW APPROVAL**

Data Integrity Boards of the respective agencies have reviewed this computer matching agreement and have found it in compliance with the provisions of the Computer Matching and Privacy Protection Act of 1988, as amended.



\_\_\_\_\_  
Lee Goffhus  
Assistant Attorney General  
for Administration  
Department of Justice Board Chairman

9-10-14  
Date

  
Digitally signed by Helen  
G. Foster  
Date: 2014.10.06  
12:32:48 -04'00'

\_\_\_\_\_  
Helen Goff Foster, Chairperson  
Deputy Assistant Secretary for Privacy,  
Transparency and Records  
Treasury Board Chairman

\_\_\_\_\_  
Date

**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 FY 2014.

**A. DOJ Cost Data**

1. In FY 2014, the IRS will bill DOJ \$34,872 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 that 5,200 requests will be made in FY 2014.
  
2. Contractor Processing Costs and Internet Security Token ..... \$582.00 in FY 2014 (est.);  
  
Costs are for a computer operator's time in performing the processing functions; and for the Data Security Tokens required to participate in TAR.
  
3. Total Estimated Cost..... \$35,454 in FY 2014

**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 Fiscal Year 2013, the Nationwide Central Intake Facility received 1,806 civil debts from Federal agencies, with a referred value of \$196,684,136. The number of debts is significantly lower than in previous years due to the fact that the Department of Education (ED) halted its debt referrals to DOJ as it redesigned its case tracking system. ED's case tracking system is now operational and ED began submitting referrals to DOJ in the third quarter, fiscal year 2014, and plans to refer approximately 100 debts per week. DOJ anticipates this will increase its overall NCIF referrals by about 100% for FY 2014.

In FY 2013, DOJ submitted almost 2,600 requests to TAR and recovered \$1,934,197 from the related cases. From the submitted requests, 930 (36%) returned accurate addresses, and DOJ was able to collect an average of \$2,079 on each of these debts. Based on the assumption that the number of number of requests submitted will increase equal to the percentage increase in referrals, there would be approximately 5,200 requests to TAR in FY 2014. If the percentage of accurate addresses and the average amount collected remains the same in FY 2014, then 36% of the 5,200 requests would be matched (1,872), and the potential debt amount that DOJ could collect would be approximately \$3,891,888.

Total Estimated Benefit..... **\$3,891,888 in FY 2014**