

RENEWAL COMPUTER MATCHING AGREEMENT

BETWEEN THE

**DEPARTMENT OF TREASURY
INTERNAL REVENUE SERVICE**

AND THE

**DEPARTMENT OF VETERANS AFFAIRS
VETERANS BENEFITS ADMINISTRATION**

FOR THE

**DISCLOSURE OF INFORMATION TO
FEDERAL, STATE AND LOCAL AGENCIES**

Under the applicable provisions of the Privacy Act of 1974, amended by the Computer Matching and Privacy Protection Act of 1988, 5 U.S.C. § 552a(o)(2), a computer matching agreement will remain in effect for a period not to exceed 18 months. Within 3 months prior to the expiration of such computer matching agreement, however, the Data Integrity Board (DIB) may, without additional review, renew the computer matching agreement for a current, ongoing matching program for a period not to exceed 12 additional months if:

1. such program will be conducted without any changes; and
2. each party to the agreement certifies to the DIB in writing that the program has been conducted in compliance with the agreement.

The parties to this agreement hereby certify that the following match meets the conditions for renewal:

I. TITLE OF MATCH:

Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Computer Matching Agreement

II. PARTIES TO THE MATCH:

Recipient Agency: Department of Veterans Affairs (VA)
Veterans Benefits Administration (VBA)

Source Agency: Department of Treasury
Internal Revenue Service (IRS)

III. PURPOSE OF THE AGREEMENT:

This agreement set forth the terms, conditions and safeguards under which the IRS agrees under the authority of 26 U.S.C § 6103(1)(7) to disclose to the VBA, certain return information for use in verifying eligibility for, and the correct amount of, benefits for needs-based pension under chapter 15 of title 38, United States Code, and parents' dependency and indemnity compensation under section 1315 of title 38, United States Code.

IV. ORIGINAL EFFECTIVE AND EXPIRATION DATES OF THEMATCH:

Effective Date: July 1, 2023
Expiration Date: December 31, 2024

V. RENEWAL AND NEW EXPIRATION DATES:

Renewal Date: January 1, 2025
New Expiration Date: December 31, 2025

VI. NON-SUBSTANTIVE CHANGES:

By this renewal, VBA and IRS make the following non-substantive changes to the computer matching agreement:

1. ARTICLE VIII "SAFEGUARD REQUIREMENTS AND DISCLOSURE RESTRICTIONS," SECTION A. 6., delete in its entirety and replace with the following:
 6. VBA will submit an annual Safeguard Security Report (SSR) to the IRS Office of Safeguards, Governmental Liaison, Disclosure and Safeguards (GLDS), hereafter referred to as IRS Safeguards, by the submission deadline specified in Publication 1075 to provide an update on safeguarding activities during the reporting period and provide Head of VBA certification that the SSR addresses all Outstanding Actions identified by the IRS Safeguards from VBA's prior year's SSR; accurately and completely reflects VBA'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 the VBA's commitment to assist the IRS Safeguards in the joint effort of protecting the confidentiality of FTI; report all data incidents involving FTI to the IRS Safeguards timely and cooperate with TIGTA and IRS Safeguards investigators, providing data and access as needed to determine the facts and circumstances of the incident; support the IRS Safeguards on-site review to assess VBA 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 VBA's Corrective Action Plan (CAP) for as long as VBA maintains federal tax returns and return information. Required reports will be transmitted in electronic format and on the template provided by IRS Safeguards using an IRS-approved encryption method in accordance with Publication 1075.

2. ARTICLE VIII "SAFEGUARD REQUIREMENTS AND DISCLOSURE RESTRICTIONS," SECTION D., delete in its entirety and replace with the following:

D. VBA must report suspected unauthorized inspection or disclosure of federal tax returns and return information immediately, but no more than 24 hours of discovery, to the IRS Safeguards in accordance with as specified in Publication 1075.

3. ARTICLE XIII "PERSONS TO CONTACT," by deleting the information therein and replacing with the following:

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

A. The IRS contacts are:

1. Project Coordinator

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

2. Safeguards and Recordkeeping Procedures

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

B. The VA/VBA contacts are:

1. System Security

Michael Bielecki, CISSP
Department of Veterans Affairs
1800 G St NW
Washington DC 20006
Telephone: (202) 461-9889
Email: iso.vbaco@va.gov

2. VA Contacts

Dameon Cox
Department of Veterans Affairs (21PF)
810 Vermont Avenue, NW
Washington, DC 20420
Telephone: (202) 461-9889
Email: Dameon.cox@va.gov

Jennifer Feuer
Department of Veterans Affairs (21PF)
810 Vermont Avenue, NW
Washington, DC 20420
Telephone: (202) 461-9889
Email: Jennifer.reaser-feuer@va.gov

3. Technical Business Requirements and Testing Issues

Simon Dessus
Department of Veterans Affairs (21PF)
810 Vermont Avenue, NW
Washington, DC 20420
Telephone: (215) 842-2000 Ext 5434
Email: Simon.Dessus@va.gov

VII. DEPARTMENT OF THE TREASURY/INTERNAL REVENUE

SIGNATURES: Source Agency Certification:

Electronic Signature Acknowledgement: The signatories may sign this document electronically. 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.

As the authorized representative of the source agency named above, I certify that: (1) the subject matching program was conducted in compliance with the existing computer matching agreement between the parties; and (2) the subject matching program will continue without any change for an additional 12 months, subject to the approval of the respective Data Integrity Boards of the parties.

Celia Y. Doggette Digitally signed by Celia Y. Doggette
Date: 2024.08.23 16:57:33 -04'00'

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

Date 8/23/24

Data Integrity Board Certification:

As Chair of the Treasury Data Integrity Board of the source agency named above, I certify that: (1) the subject matching program was conducted in compliance with the existing computer matching agreement between the parties; and (2) the subject matching program will continue without any change for an additional 12 months.

Ryan A. Law Digitally signed by Ryan A. Law
Date: 2024.12.03 14:53:42 -05'00'

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

Date 12/3/24

VIII. DEPARTMENT OF VETERANS AFFAIRS / VETERANS BENEFITS ADMINISTRATION

SIGNATURES: Recipient Agency Certification:

Electronic Signature Acknowledgement: The signatories may sign this document electronically. 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.

As the authorized representative of the recipient agency named above, I certify that: (1) the subject matching program was conducted in compliance with the existing computer matching agreement between the parties; and (2) the subject matching program will continue without any change for an additional 12 months, subject to the approval of the respective Data Integrity Boards of the parties.

NILIJAH CARTER Digitally signed by NILIJAH
CARTER
Date: 2024.08.03 16:48:06 -04'00'

Dr. Nilijah Carter
Executive Director
Pension and Fiduciary Service

Date 8/3/24

Data Integrity Board Certification:

As Chair of the Data Integrity Board of the recipient agency named above, I certify that: (1) the subject matching program was conducted in compliance with the existing computer matching agreement between the parties; and (2) the subject matching program will continue without any change for an additional 12 months.

JOHN OSWALT Digitally signed by JOHN
OSWALT
Date: 2024.10.30 16:19:33 -04'00'

John Oswalt
Chairperson, Data Integrity Board
Department of Veterans Affairs

Date 10/30/24