

COMPUTER MATCHING AGREEMENT
BETWEEN
THE DEPARTMENT OF TREASURY
INTERNAL REVENUE SERVICE
AND
THE DEPARTMENT OF VETERANS AFFAIRS
VETERANS HEALTH ADMINISTRATION
HEALTH ELIGIBILITY CENTER
FOR
THE DISCLOSURE OF INFORMATION TO
FEDERAL, STATE AND LOCAL AGENCIES (DIFSLA) PROGRAM

I. PURPOSE AND LEGAL AUTHORITY

A. Purpose

This Computer Matching Agreement (CMA) sets forth the terms, conditions, and safeguards under which the Internal Revenue Service (IRS), will disclose to the Department of Veterans Affairs, Veterans Health Administration (VHA), certain return information. The purpose of this CMA is to make available to VHA certain return information of VHA applicants and beneficiaries of needs-based benefits and to adjust income-dependent benefit payments as prescribed by law.

B. Legal Authority

Internal Revenue Code (IRC) Section 6103(l)(7)(D)(viii) authorizes the IRS to disclose return information with respect to unearned income to VHA to administer certain health care programs under §§ 1710(a)(2)(G), 1710(a)(3), and 1710(b) of Title 38, U.S.C. The authority for VHA to enter into this matching program with IRS is contained in 38 U.S. C. § 5317. VHA has a statutory obligation to collect income information from certain applicants for benefits and to use that income data to determine the applicant's eligibility for the benefits sought.

II. JUSTIFICATION AND ANTICIPATED RESULTS

A. Justification

VHA has the obligation to verify the income information of applicants for and recipients of benefits under the programs identified in Article I.B. of this Agreement. IRC § 6103(l)(7) authorizes the IRS to disclose return information with respect to unearned income to VHA for use in determining eligibility for and amount of benefits under these programs. The most cost-effective and efficient manner for VHA to verify statements

about income received by recipients of its benefit programs is by means of a computer match.

B. Anticipated Results

1. IRS does not derive any benefit, direct or indirect, from this matching program, nor does the IRS incur any un-reimbursed costs associated with DIFSLA.
2. VHA projects approximately \$17,323,284.57 in program savings for the duration of this Agreement by performing this matching program. This projection is based on the results of the matches conducted between IRS and VHA during the previous agreement period of October 1, 2017 through April 1, 2019. See Attachment A for a cost/benefit analysis.

III. RECORDS DESCRIPTION

A. System of Records

1. VHA will provide the IRS with identifying information with respect to applicants for and recipients of benefits available under programs cited in Article I.B. of this Agreement from VHA's System of Records entitled "Income Verification Records—VA" (89VA10NB) (Routine use nineteen (19)), as published at 73 FR 26192 (May 8, 2008), and updated at 78 FR 76897 (December 19, 2013). A copy of the published system of records notice is at Attachment B.
2. IRS will extract return information with respect to unearned income from the Information Return Master File (IRMF), Treas/IRS 22.061, as published at 80 FR 54081 (September 8, 2015), through the Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Program. A copy of the published system of records notice is at Attachment C.

B. Routine Use Publication

1. VHA's (89VA10NB) routine use for this match is published at 78 FR 76897 (December 19, 2013). Prior to the effective date of the match, VHA will publish under routine uses for the system of records that receives the information that disclosure of tax returns and return information received from the Internal Revenue Service may be made only as provided by 26 U.S.C. § 6103.

C. Number of Records

1. VHA expects to request return information of approximately 626,083 new applicants and beneficiaries over the initial 18-month term of this agreement. VHA expects to request return information of approximately 8,696 new applicants each week. VHA expects to request return information of approximately 877,729 current beneficiaries quarterly.
2. IRS will provide a response record for each individual identified by VHA. The total number of records will be equal to or greater than the number of records submitted by VHA. In some instances, an individual may have more than one record on file.

D. Data Elements

1. VHA will furnish the IRS with the Social Security Number (SSN), and Name Control (first four characters of the surname) for each individual for whom unearned income information is being requested in accordance with the current IRS Publication 3373, *Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Handbook*.
2. The IRS will disclose, when there is a match of individual identifier, to VHA the:
 - a. Payee Account Number,
 - b. Payee Name and Mailing Address,
 - c. Payee Taxpayer Identification Number (TIN),
 - d. Payer Name and Address,
 - e. Payer TIN, and
 - f. Income Type and Amount.

E. Starting and Completion Dates

1. The effective (start) date of the matching agreement is the expiration of the 30-day *Federal Register* public comment period.
2. The agreement shall expire 18 months after its effective date. The Data Integrity Boards for both agencies may, within 3 months prior to the expiration of this agreement, renew this agreement for a period not to exceed 12 months on a showing to such boards by VHA and IRS that: (1) the matching program will be conducted without change and, (2) that the matching program has been conducted in compliance with this CMA.

IV. NOTICE PROCEDURES

- A. VHA will publish constructive notice in the *Federal Register* of this computer matching program as required by 5 U.S.C. § 552a(e)(12).
- B. VHA will provide direct notice, in writing, 1) to all applicants, by way of notice on the application and by separate notice, and 2) to all current recipients periodically, that their records will be matched against those of the IRS and other agencies to verify their eligibility or payment amount. Current beneficiaries are notified continuously via separate notice.

V. VERIFICATION AND OPPORTUNITY TO CONTEST

A. Verification of Match Information

VHA will take appropriate steps to verify independently all unearned income information received from the IRS by contacting the Veteran to determine the validity and/or applicability of the information obtained through this matching program prior to the termination, denial, suspension or reduction of any benefits.

B. Notice and Opportunity to Contest

1. Where adverse information is uncovered, VHA will notify the applicant or recipient and provide an opportunity to explain the circumstances prior to making a final eligibility determination or adjustment to current benefits.
2. The individual subject to adverse action shall be provided 60 days to contest the action, unless the situation falls under one of the following exceptions: (1) the Federal Benefit program involved in the match has its own time period for contesting an adverse action or (2) the situation falls under the exception for situations when an agency determines there is likely to be a significant effect on public health or safety, 5 U.S.C. § 552a(p)(3).

VI. DISPOSITION OF MATCHED RECORDS

- A. VHA will maintain all identifiable records received from IRS in accordance with 26 U.S.C. § 6103(p)(4) and the current revision of IRS Publication 1075, *Tax Information Security Guidelines for Federal, State, and Local Agencies*.
- B. Neither VHA nor IRS will 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 necessary in controlling and/or verifying the information for purposes of this program.
- C. VHA's input file is the only identifiable record IRS uses in the course of the matching program. The information provided by VHA will not be used by the IRS for any purpose other than this matching program.
- D. VHA will destroy the 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.
- E. IRS will retain the Agency Input/Tickler file submission with identifying information for approximately 90 days. 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. SAFEGUARD REQUIREMENTS AND DISCLOSURE RESTRICTIONS

- A. VHA will maintain all return information 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 returns and return information pursuant to 26 CFR § 301.6103(p)(4)-1. To comply with IRS safeguarding requirements VHA must:
 1. Establish a central point of control for all requests for and receipt of 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.

2. Establish procedures for secure storage of return information consistently maintaining two barriers of protection to prevent unauthorized access to the information, including when in transit, in accordance with Publication 1075.
3. Consistently label return information obtained under this Agreement to make it clearly identifiable and to restrict access by unauthorized individuals. Any duplication or transcription of return information creates new records which must also be properly accounted for and safeguarded. Return information should not be commingled with other VHA records unless the entire file is safeguarded in the same manner as required for return information and all return information within is clearly labeled in accordance with Publication 1075.
4. Restrict access to return information solely to VHA officers and employees whose duties require access for the purpose of carrying out this Agreement. Prior to access, VHA must evaluate which employees require access. Authorized individuals may only access return information to the extent necessary to perform services related to this Agreement, in accordance with Publication 1075.
5. Prior to initial access to return information and annually thereafter, ensure that employees and officers that will have access to return information receive awareness training regarding the confidentiality restrictions applicable to the return information 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 return information that is not authorized by the IRC. See Publication 1075.
6. 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 Agency certification that the SSR addresses all Outstanding Actions identified by the IRS Safeguards from VHA's prior year's SSR; accurately and completely reflects Agency's current environment for the receipt, storage, processing and transmission of return information; accurately reflects the security controls in place to protect the return information in accordance with Publication 1075 and of the Agency's commitment to assist the IRS Safeguards in the joint effort of protecting the confidentiality of return information; report all data incidents involving return information to the IRS Safeguards and TIGTA 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 VHA's 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 return information in VHA's Corrective Action Plan (CAP) for as long as VHA maintains 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.

7. Ensure that return information is properly destroyed or returned to the IRS when no longer needed based on established VHA record retention schedules in accordance with Publication 1075.
 8. Conduct periodic internal inspections of facilities where 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 VHA is complying with the IRC § 6103(p)(4) requirements of this section.
- B. This Agreement covers secure electronic transmission of return information to VHA provided VHA's computer systems are compliant with § 3544(a)(1)(A)(ii) of the Federal Information Security Management Act of 2002 (FISMA) or National Institute of Standards and Technology (NIST) Special Publication 800-53 standards and guidance for security of data at the moderate impact level. VHA's SSR must fully describe the computer system and security controls implemented for the receipt, processing, storage, and transmission of electronic return information. Required security controls for systems that receive, process, store and transmit electronic return information are specified in Publication 1075.
- C. Any creation or receipt of return information in paper format must also be fully disclosed in VHA's SSR. Required security controls associated with the receipt, processing, and storage of any return information received in paper format are specified in previously mentioned sections of Publication 1075.
- D. VHA must report suspected unauthorized inspection or disclosure of return information within 24 hours of discovery to the appropriate Agent-in-Charge, Treasury Inspector General for Tax Administration (TIGTA), and to the IRS Safeguards in accordance with as specified in Publication 1075.
- E. When a data incident results in the Agency taking adverse or disciplinary action against an employee based on an unauthorized inspection or disclosure of return information in violation of the Agency's procedures, the Agency 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 I.R.C. § 7431. The Agency must report to IRS Safeguards when taxpayer notification letters are issued, in accordance with Publication 1075.
- F. VHA officers and employees may have access to return information obtained under this Agreement. VHA may not allow contractor personnel to access to return information for any purpose.
- G. VHA officers and employees who inspect or disclose return information obtained pursuant to this Agreement in a manner or for a purpose not so authorized by IRC are subject to the criminal sanction provisions of IRC §§ 7213 and 7213A, and 18 U.S.C. § 1030(a)(2), as may be applicable. In addition, VHA could be required to defend a civil damages action under IRC § 7431.

- H. IRS will conduct periodic safeguard reviews of VHA to assess whether security and confidentiality of return information is maintained consistent with the safeguarding protocols described in Publication 1075, VHA's SSR and in accordance with the terms of this Agreement. Periodic safeguard reviews will involve the inspection of VHA facilities where return information is maintained; the testing of technical controls for computer systems storing, processing or transmitting return information; review of VHA recordkeeping and policies; and interviews of VHA employees to verify the use of return information including confirming that no contractor has access to the return information and to assess the adequacy of procedures established to protect return information.
- I. VHA recognizes and treats all IRS Safeguards documents and related communications as IRS official agency 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; that any requestor seeking access to IRS records should be referred to the Federal Freedom of Information Act (FOIA) statute; and that VHA will coordinate with IRS regarding appropriate treatment of IRS records under FOIA. If VHA determines that it is appropriate to share IRS Safeguards documents and related communications with another governmental function/branch for the purposes of operational accountability or to further facilitate protection of return information that the recipient governmental function/branch must be made aware, in unambiguous terms, that IRS Safeguards documents and related communications are property of the IRS; that they constitute IRS official agency records; that any request for the release of IRS records is subject to disclosure restrictions under federal law and IRS rules and regulations; that any requestor seeking access to IRS records should be referred to the federal FOIA statute, and that the governmental function/branch will coordinate with IRS regarding appropriate treatment of IRS records under FOIA.

VIII. ACCURACY ASSESSMENTS

- A. The IRS will initially validate all SSNs and Name Controls provided by VHA against the National Account Profile (NAP)-DM1 file prior to matching the records against the IRMF. The correctness of the return information provided to VHA is generally contingent upon the correctness of the information provided by the payer of the income.
- B. VHA's identifying information is 99% correct. Based on the verification of the name and social security numbers in VHA's records and internal verification procedures, at least 99% of the name, SSN and benefit information are accurate.

IX. ACCESS BY THE COMPTROLLER GENERAL

- A. The Government Accountability Office (Comptroller General) may have access to all IRS and VHA 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.
- B. Only auditors or quality reviewers who are employees of the Agency are authorized to access return information contained in Agency files for purposes related to an audit of the Agency's determination of the correct amount of benefits or eligibility for benefits

under plans administered by the Agency. Contractors or agents of the Agency (including contractors conducting independent assessments) may not have access to return information in Agency eligibility files. Officers and employees of the Office of the Inspector General (OIG), Department of Veterans Affairs, may only have access to return information contained in Agency files for purposes of an audit directly related to the Agency's determination of the correct amount of benefits or eligibility for benefits under plans administered by the Agency. Audits pertaining to general program operations or compliance with other Federal programs or laws must not include access to return information. In those situations, any return information in electronic or paper format must be removed in accordance with Publication 1075.

X. REIMBURSEMENT

All work done by IRS for VHA under this agreement will be performed on a cost reimbursable basis. IRS will recover all reasonable direct and indirect costs, including overhead, associated with performing services for VHA under this agreement.

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, VHA will be notified.

Costs associated with this program are primarily related to the actions by IRS required to make the data sharing program available to VHA for the performance of the computer matching. These costs include personnel in place to administer the program, setup and testing of the matching system by Information Technology personnel, and the IRS Safeguards Program and personnel necessary to ensure protection of the associated FTI.

Billing will be at least quarterly and may be monthly during the last quarter of the fiscal year. Actual costs may be higher or lower than the estimate. Both agencies must sign Forms 7600A and 7600B Interagency Agreement prior to the initiation of any services under this agreement. IRS authority to incur obligations through the performance of services under this agreement and VHA's authority to reimburse IRS under this agreement shall not exceed the amounts specified in Forms 7600A and 7600B. Amended Forms 7600A and 7600B will also be required if it becomes apparent that original cost estimates will be exceeded. Amendments must be signed by both agencies prior to start of any work.

Reimbursable Agreement Forms 7600A and 7600B, span one Federal fiscal year only (October 1 of one calendar year through September 30 of the following calendar year). New Forms 7600A and 7600B will be required for each fiscal year.

XI. CONTINGENCY CLAUSE.

This agreement is contingent on VHA meeting the Federal Safeguards Requirements and Disclosure Restrictions specified in Section VII. Matches with VHA under this agreement will be immediately discontinued if, at any time, IRS determines that VHA has failed to meet the Federal Safeguards Requirements, Disclosure Restrictions, or any Privacy Act Requirements.

XII. PERSONS TO CONTACT

Any change of the information pertaining to any contact must be promptly provided, in writing, to the contacts of the other agency.

A. The IRS contacts are:

1. Program Manger

Patricia Grasela, Reimbursable Program Analyst
Internal Revenue Service
Office of Governmental Liaison, Disclosure and Safeguards
Data Services
2970 Market Street
BLN: 2-Q08.124
Philadelphia, PA 19104
Phone: (267) 466-5564
Fax: (855) 207-0455
Email: Patricia.Grasela@irs.gov

2. Safeguard Procedures

Joyce H. Peneau, Associate Director
Internal Revenue Service
Governmental Liaison, Disclosure and Safeguards
Office of Safeguards
1332 Anacapa Street
Santa Barbara, CA 93101
Phone: (805) 564-7518
Fax: (855) 207-0457
Email: Joyce.H.Peneau@irs.gov

B. The VHA contacts are:

1. Policy

Dionne Dent-Lockett, MS, SHRM-CP
Director, Health Eligibility Center
VHA Member Services, Department of Veterans Affairs
2957 Clairmont Road, N.E.
Suite 200
Atlanta, GA 30329
Phone: 404-828-5302
Email: Dionne.Dent-Lockett@va.gov

2. Safeguards and Recordkeeping

Serita V. Rogers
Associate Director

Health Eligibility Center
2957 Clairmont Rd NE, Suite 200
Atlanta, GA 30329-2326
Phone: 404-828-5686
Email: Serita.Rogers@va.gov

3. Systems Operations

Upneet Randhawa
Requirements Management Supervisor
VHA Member Services
3401 SW 21st, Bldg. 9
Topeka, KS 66622
Phone: 562-340-1933
Email: Upneet.Randhawa@va.gov

XIII. AUTHORIZED OFFICIALS

Any change of the information pertaining to any authorized official must be promptly provided, in writing, to the contacts of the other agency.

A. The official with authority to request information under this Agreement on behalf of VHA is:

Dionne Dent-Lockett, MS, SHRM-CP
Director, Health Eligibility Center
VHA Member Services, Department of Veterans Affairs
2957 Clairmont Road, N.E.
Suite 200
Atlanta, GA 30329
Phone: 404-828-5302
Email: Dionne.Dent-Lockett@va.gov

B. The official with authority to disclose, or authorize the disclosure of, return information under this Agreement on behalf of IRS is:

Phyllis T. Grimes, Director
Internal Revenue Service
Office of Governmental Liaison, Disclosure and Safeguards
1111 Constitution Avenue NW
Washington, DC 20224
Phone: (202) 613-6561
Email: Phyllis.T.Grimes@irs.gov

XIV. 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 which conflicts with Federal law is null and void.

XV. LIABILITY

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

XVI. REPORT TO CONGRESS

When this Agreement is approved by the Chairman of the Department of Veterans Affairs Data Integrity Board and the Chairman of the Treasury Data Integrity Board, the VHA will submit a report of the match to Congress and the Office of Management and Budget (OMB) for review.

XVII. SIGNATURES OF AUTHORIZED OFFICIALS

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. Each signatory electronically signing this document agrees that his/her electronic signature has the same legal validity and effect as his/her handwritten signature on the document, and that it has the same meaning as his/her handwritten signature.

Veterans Health Administration

**Dionne Dent-
Lockett 161250**

Digitally signed by Dionne Dent-
Lockett 161250
Date: 2020.03.25 16:15:42 -04'00'

Dionne Dent-Lockett, MS, SHRM-CP
Director, Health Eligibility Center
VHA Member Services, Department of Veterans Affairs

03/25/2020

DATE

The Department of Veterans Affairs Data Integrity Board has 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.

**James P.
Gfrerer 1734902**

Digitally signed by James
P. Gfrerer 1734902
Date: 2020.07.09
15:04:59 -04'00'

James P. Gfrerer
Chairman, Data Integrity Board
Department of Veterans Affairs

7/9/20

DATE

Department of Treasury, Internal Revenue Service

Phyllis T. Grimes

Digitally signed by Phyllis T. Grimes
Date: 2020.04.10 16:25:28 -04'00'

Phyllis T. Grimes
Director, Office of Governmental Liaison, Disclosure and Safeguards

04/10/2020

DATE

The Treasury Data Integrity Board has 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.



Digitally signed by Ryan A. Law
Date: 2020.07.20 10:18:55
-04'00'

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

7/20/2020

DATE

XVIII. EFFECTIVE DATE

This Agreement is effective the _____ day of _____, _____
(day) (month) (year)

and expires on June 30, 2022.

Attachments:

- A. **Cost Benefit Analysis**
- B. VHA System of Records Notice
- C. IRS System of Records Notice

CBA Template

December 17, 2019

Cost-Benefit Analysis

VHA/694

For

Internal Revenue Service (IRS)

From

The Department of Veterans Affairs, Veterans Health Administration
(VA/VHA)

I. Objective

VA/VHA will match IRS information with VA/VHA records containing self-reported household income of veterans who are eligible for medical care based on income level; verifying eligibility for, and/or the correct amount of, benefits for individuals applying for or receiving benefits under programs specified in the current matching agreement. VA/VHA is statutorily required to verify income data reported by medical care applicants.

II. Program Level Matching

VA/VHA will match IRS information with information extracted from its system of records (SOR) "Income Verification Records – VA" (89VA10NB). IRS will extract return information with respect to unearned income from the Information Return Master File (IRMF) Processing File, Treas/IRS 22.061, as published at 77 FR 47946-947 (August 10, 2012), through the Disclosure of Information to Federal, State and Local Agencies (DIFSLA) program.

A current CMA is in existence and no changes are anticipated.

III. Percentage and Number of Potential Hits

VA/VHA will submit approximately 3 million records per year in a format IRS defines for the duration of this agreement.

Previous matches with the same files indicate that VA/VHA's records are at least 99 percent accurate and that IRS's records are approximately 99 percent accurate. The matching of the identification data with IRS's tax return information is estimated to be 99 percent accurate.

IV. Dollar Value of Potential Loss Avoidance

VA/VHA anticipates back billing copayments of approximately \$29,900,599.

V. Description of Any "Non-Dollar" Factors Regarding the Match

VA/VHA is statutorily required to verify income data reported by medical care applicants.

vi. Costs for Conducting This Computer Matching Activity

VA/VHA cost of performing this CMA was \$12,577,314.62 during the period October 1, 2017 through April 1, 2019 (18 months)

vii. Total Cash Collected as a Result of the Computer Matching Activity

VA/VHA projects collections of \$29,900,599.

viii. Conclusion

VA/VHA projects a net benefit of \$17,323,284.57 (total costs \$12,577,314.62 – projected collections \$29,900,599), or a Cost to Benefit ratio of 2.38 to 1, resulting in a favorable CBA ratio.