



Department of the Treasury

Biennial Computer Matching and Privacy Protection Report
2013 - 2014



MESSAGE FROM THE CHAIRMAN OF THE TREASURY DATA INTEGRITY BOARD



I am pleased to present the Department of the Treasury's Biennial Computer Matching and Privacy Protection Report for calendar years 2012 and 2013. This report is being published pursuant to the Privacy Act of 1974, as amended, and guidance issued by the Office of Management and Budget.

Inquiries about this report may be directed to privacy@treasury.gov. This report, as well as previous Computer Matching and Privacy Protection Reports, can be found on the [Department's Privacy Act website](http://www.treasury.gov/privacy) at www.treasury.gov/privacy.

/s/

Helen Goff Foster
Chairman of the Treasury Data Integrity Board
Deputy Assistant Secretary for Privacy Transparency, and Records



2012 - 2013 Biennial Computer Matching and Privacy Protection Report

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LEGISLATIVE LANGUAGE AND OMB GUIDANCE

The Biennial Computer Matching and Privacy Protection Report was prepared in accordance with the Privacy Act of 1974, as amended, and Office of Management and Budget (OMB) Circular Number A-130 Revised, "Management of Federal Information Resources."

THE PRIVACY ACT OF 1974, AS AMENDED

Each Data Integrity Board—

(D) shall compile an annual report, which shall be submitted to the head of the agency and the Office of Management and Budget and made available to the public on request, describing the matching activities of the agency, including—

- (i) matching programs in which the agency has participated as a source agency or recipient agency;
- (ii) matching agreements proposed under subsection (o) that were disapproved by the Board;
- (iii) any changes in membership or structure of the Board in the preceding year;
- (iv) the reasons for any waiver of the requirement in paragraph (4) of this section for completion and submission of a cost-benefit analysis prior to the approval of a matching program;
- (v) any violations of matching agreements that have been alleged or identified and any corrective action taken; and
- (vi) any other information required by the Director of the Office of Management and Budget to be included in such report;

OMB CIRCULAR NUMBER A-130 REVISED, MANAGEMENT OF FEDERAL INFORMATION RESOURCES

At the end of each calendar year, the Data Integrity Board of each agency that has participated in a matching program will collect data summarizing that year's matching activity. OMB will establish the exact format of the report, but agencies' Data Integrity Boards should be prepared to report the data identified below both to the agency head and to OMB:

- (1) A listing of the names and positions of the members of the Data Integrity Board and showing separately the name of the Board Secretary, his or her agency mailing address,

and telephone number. Also show and explain any changes in membership or structure occurring during the reporting year.

- (2) A listing of each matching program, by title and purpose, in which the agency participated during the reporting year. This listing should show names of participant agencies, give a brief description of the program, and give a page citation and the date of the *Federal Register* notice describing the program.
- (3) For each matching program, an indication of whether the cost/benefit analysis performed resulted in a favorable ratio. The Data Integrity Board should explain why the agency proceeded with any matching program for which an unfavorable ratio was reached.
- (4) For each program for which the Board waived a cost/benefit analysis, the reasons for the waiver and the results of the match, if tabulated.
- (5) A description of any matching agreement the Board rejected and an explanation of the rejection.
- (6) A listing of any violations of matching agreements that have been alleged or identified, and a discussion of any action taken.
- (7) A discussion of any litigation involving the agency's participation in any matching program.
- (8) For any litigation based on allegations of inaccurate records, an explanation of the steps the agency used to ensure the integrity of its data as well as the verification process it used in the matching program, including an assessment of the adequacy of each.

BACKGROUND

The Computer Matching and Privacy Protection Act of 1988 (“Act”) amended the Privacy Act of 1974. It improves oversight of the disclosure of records in certain types of inter-agency information sharing arrangements (known as matching programs) and protects the due process rights of individuals whose records are exchanged in such programs.

Pursuant to the Act, there are two distinct types of matching programs. The first type of matching program involves the computerized comparison of two or more automated federal personnel or payroll systems of records or a system of federal personnel or payroll records with non-federal records. This type of matching program may be conducted for any purpose. The second type of matching program involves the computerized comparison of two or more automated systems of records or a system of records with non-federal records. The purpose of this type of matching program must be for the purpose of eligibility determinations or compliance requirements for applicants, recipients, beneficiaries, participants, or providers of services for payments or in-kind assistance under federal benefit programs, or recouping payments or delinquent debts under such federal benefit programs.

The Act protects the rights of individuals by establishing procedural safeguards that must be followed before an agency may take adverse action against an individual as a result of information produced by a matching program. Those safeguards include, but are not limited to, providing notice to the individual of the opportunity to contest information resulting from a matching program, as well as independent verification of the information. To ensure compliance with the Act, as well as all relevant regulations and guidance, agencies proposing to engage in a matching program are required to establish a Data Integrity Board to review such programs and to approve the associated information sharing agreements (“matching agreements”). As the Department of the Treasury (“Department” or “Treasury”) participates in matching programs, it has established a Data Integrity Board.

Within Treasury, Treasury Directive (TD) 25-06, “The Data Integrity Board,” governs the operations of the Treasury Data Integrity Board (“Board”). Pursuant to the Act, the Board consists of the Senior Agency Official responsible for the implementation of the Act (the Assistant Secretary for Management), the Inspector General, and other senior level officials appointed to serve as members of the Board. In general, the Board is responsible for reviewing and approving or denying matching agreements and requests for a waiver of the cost-benefit analysis for matching programs. A compilation of the Board’s responsibilities is enumerated in TD 25-06.

TREASURY DATA INTEGRITY BOARD

Helen Goff Foster, Chairman of the Treasury Data Integrity Board
Deputy Assistant Secretary for Privacy, Transparency, and Records
Office of Privacy, Transparency, and Records

David Ambrose
Chief Security Officer and Chief Privacy Officer
Bureau of the Fiscal Service

Timothy Camus
Deputy Inspector General for Investigations
Treasury Inspector General for Tax Administration

Nani Coloretti
Assistant Secretary for Management
Departmental Offices

Richard Dodson
Attorney-Advisor
Departmental Offices

Robyn East
Deputy Assistant Secretary for Information Systems
and Chief Information Officer
Office of the Chief Information Officer

Mary Howard
Director for Privacy, Governmental Liaison, and Disclosure
Internal Revenue Service

Patrick Mezzetta
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Eric Thorson
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MATCHING PROGRAMS FOR CALENDAR YEARS 2012 AND 2013

In calendar years (CY) 2012 and 2013, the Board reviewed and approved eight matching agreements and four requests for 12-month agreement extensions. The Board did not disapprove any of the proposed agreements and all requested extensions were granted. No violations of any of the Department's matching agreements were alleged or identified.

During the reporting period, a realignment of Treasury's operations and resources shifted computer matching program responsibility from the Office of the Chief Information Officer to the Office of Privacy, Transparency, and Records (PTR). As a result, Helen Goff Foster, the Deputy Assistant Secretary for Privacy, Transparency, and Records, assumed the position of Chairman of the Board, a position formerly held by the Deputy Assistant Secretary for Information Systems and Chief Information Officer.

In 2013, the Board received one request for a waiver of the cost-benefit requirement. The Internal Revenue Service (IRS) requested that the Board waive the cost-benefit requirement for the Verification of Household Income and Family Size for Insurance Affordability Programs and Exemptions program, a new program required by the Patient Protection and Affordable Care Act (Public Law 111-148). Pursuant to section 552a(u)(4)(C) of the Privacy Act of 1974, as amended, statutorily required matching programs are exempt from completing a cost-benefit analysis prior to the initial approval of a written agreement. The Board approved the waiver.

Detection and Deterrence of Fraud, Waste, and Abuse in IRS Programs and Operations

The Detection and Deterrence of Fraud, Waste, and Abuse in IRS Programs and Operations matching program assists the Treasury Inspector General for Tax Administration (TIGTA) in the detection and deterrence of fraud, waste, and abuse in IRS, and related entities, programs and operations. The program is also designed to proactively detect and deter criminal and administrative misconduct by IRS employees as well as protect against attempts to corrupt or interfere with tax administration.

The benefits of TIGTA's computer matching programs are measured generally in terms of referrals to the United States Attorney for prosecution, and referrals to IRS management for appropriate administrative action. In most instances, the use of computer matching in the identification of unauthorized access to taxpayer information and fraudulent or criminal misconduct by IRS employees does not result in direct monetary benefits to the government; however, during CY 2013, investigations utilizing computer matching resulted in recovery of \$8,503.12. During this reporting period, TIGTA's matching program also identified control weaknesses in IRS systems. The matching program also provides intangible benefits, including deterring IRS employees from accessing protected taxpayer information without authorization.

Recognizing the importance of ensuring the highest degree of integrity, fairness, and trust in the administration of the tax system, the Board approved the matching program with an indeterminate cost-benefit ratio. Notice of this matching program was last published in the *Federal Register* at 77 FR 13388 (March 6, 2012).

Disclosure of Information to Federal, State and Local Agencies Data Exchange

The Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Data Exchange program reduces fraud and abuse in certain federally assisted benefit programs. Agencies participating in the program receive income and payer identity information from the IRS Information Returns Master File, a system of records that is used to reduce fraud and abuse in programs pursuant to the Social Security Act, The Food Stamp Act of 1977, Title 38 of the United States Code (veterans' benefits), and certain housing assistance programs. Information is disclosed to agencies only as necessary to determine eligibility and/or the correct amount of benefits for individuals applying for or receiving benefit payments under these programs. The cost-benefit ratio for this program is 1:3.44.

Notice of the DIFSLA Data Exchange program was last published in the *Federal Register* at 78 FR 26696 (May 7, 2013). During this reporting period, three federal and 54 state agencies participated in the DIFSLA program. A list of agencies participating in the DIFSLA matching program can be found in Appendix I.

Medicare Part B Premium Reduction

The Medicare Part B Premium Reduction program is a statutorily required matching program between Treasury and the Social Security Administration (SSA) (see 42 U.S.C. Section 1395r(i)(4)(b)). The program establishes the correct amount of Medicare Part B premium subsidy adjustments and Medicare prescription drug coverage premium increases.

Through the program, Treasury discloses to SSA a taxpayer's modified adjusted gross income, as derived from a taxpayer's adjusted gross income and specified tax exempt income. This information is sourced from the IRS Customer Account Data Engine (CADE) Return Transaction File system of records. Section 6103(l)(20) of the Internal Revenue Code authorizes the IRS to disclose specific taxpayer return information to SSA if the taxpayer's Part B insurance premium may be subject to adjustment pursuant to section 1839(i) of the Social Security Act.

Notice of this matching program was last published in the *Federal Register* at 78 FR 12127 (February 21, 2013). The cost-benefit ratio for this program is 1:6,096.

Medicare Part D Prescription Drug Benefit Program

The Medicare Part D Prescription Drug Benefit Program matching program is a matching program between Treasury and SSA. The program assists with the verification of an individual's self-certified financial status in order to determine eligibility for low-income subsidy assistance in the Medicare Part D prescription drug benefit program established under the Medicare Prescription Drug, Improvement, and Modernization Act of 2003.

SSA is required to determine, on a pre-enrollment basis, the potential eligibility of low income applicants for the Medicare prescription drug benefit program. In order to assist SSA with verifying claims of income and resources, Fiscal Service will provide SSA with information

matched in its United States Savings-Type Securities and Retail Treasury Securities Access Application systems of records.

Notice of this matching program was last published in the *Federal Register* at 78 FR 37875 (June 24, 2013). The cost-benefit ratio for this program is 1:18.60.

Medicare Prescription Drug Subsidy Program

The Medicare Prescription Drug Subsidy Program is a matching program between Treasury and SSA that assists with the verification of eligibility, as well as the calculation of the subsidy percentage, for benefits provided under section 1860D-14 of the Social Security Act.

When Medicare beneficiaries apply for the prescription drug subsidy and SSA cannot otherwise verify the income information provided on an application, SSA discloses to Treasury the applicant's name and Social Security number. If available, SSA receives the associated taxpayer's unearned income data from the most recent tax year. This information is extracted from the IRS Information Returns Master File system of records. Section 6103(l)(7) of the Internal Revenue Code authorizes the IRS to disclose return information with respect to unearned income to Federal, State and local agencies administering certain benefit programs under the Social Security Act.

Notice of this matching program was last published in the *Federal Register* at 78 FR 12128 (February 21, 2013). The cost-benefit ratio for this program is 1:29.50.

Medicare Secondary Payer Program

The Medicare Secondary Payer Program is a statutorily required matching program between Treasury, the Department of Health and Human Services (HHS), and the SSA (see 42 U.S.C. §1395y(5)(a)). The program reduces losses to the Medicare program by ensuring that Medicare does not pay for services when other health insurance coverage is responsible for such payments.

SSA transmits to Treasury a list of the names and taxpayer identification numbers of Medicare beneficiaries, at least annually. Through the Medicare Secondary Payer program, the IRS provides to SSA information from the IRS CADE Individual Master File system of records to identify spouses of Medicare beneficiaries. Section 6103(l)(12) of the Internal Revenue Code provides for the disclosure of return information to identify spouses of Medicare beneficiaries from the IRS.

The agreement governing the Medicare Secondary Payer program expired in December 2012. As a result, no associated matching requests were conducted in 2013. Treasury expects the agency to resume processing requests in 2014. The cost-benefit ratio for this program is 1:161.90.

Supplemental Security Income

The Supplemental Security Income (SSI) matching program is a matching program between Treasury and SSA. The program assists with determining continued eligibility for and/or the correct benefit amount for SSI applicants and recipients.

The Social Security Act places limits on the income and resources of eligible recipients of SSI. Pursuant to 42 U.S.C. section 1631(f), which requires federal agencies to provide SSA with information necessary to determine SSI eligibility or benefit amount, Treasury's Bureau of the Fiscal Service (Fiscal Service) will provide SSA with information matched in its United States Savings-Type Securities and Retail Treasury Securities Access Application systems of records.

Notice of this matching program was last published in the *Federal Register* at 78 FR 69925 (November 21, 2013). The cost-benefit ratio for this program is 1:2.50.

Taxpayer Address Request Program

The Taxpayer Address Request Program assists agencies with recouping payments and delinquent debts. Agencies participating in the program receive taxpayer addresses from the IRS CADE Individual Master File system of records. During this reporting period, two federal agencies participated in the Taxpayer Address Request Program – the Department of Justice (DOJ) and the Department of Education (Education).

DOJ uses information received through the Taxpayer Address Request Program to notify debtors of enforcement actions related to Federal claims against the taxpayer in accordance with 31 U.S.C. sections 3711, 3717, and 3718. These statutes authorize the collection of debts on behalf of the United States through litigation. Notice of DOJ's participation in the program was last published in the *Federal Register* at 76 FR 77015 (December 9, 2011). The benefit to cost ratio is \$4,795:1.

Education uses information received through the Taxpayer Address Request Program to collect grant overpayments and loan debts based on grants awarded under subpart 1 of part A of title IV of the Higher Education Act of 1965, as amended (HEA), and loans made under parts B, D, or E of title IV of the HEA. Notice of the Education's participation in the program was last published in the *Federal Register* at 77 FR 32085 (May 31, 2012). The cost-benefit ratio for this program is 1:152.

Treasury Offset Program

The Treasury Offset Program is a computer matching program that matches certain types of debts against certain types of payments. The purpose of the Program is to identify federal payments made to individuals who owe delinquent debts to the federal government or to state governments, as well as individuals who owe past-due child support obligations eligible for collection by offset pursuant to 31 U.S.C. 3716, and to offset such payments where appropriate to satisfy those debts.

The Debt Collection Improvement Act of 1996 (DCIA) amended the administrative offset statute, 31 U.S.C. 3716, to provide for centralized administrative offset by disbursing officials of

the United States. The DCIA provides authority for Treasury to waive subsections (o) and (p) of 5 U.S.C. section 552a (relating to computer matching agreements and post-offset notification and verification) upon written certification by the head of a State or an executive, judicial, or legislative agency seeking to collect the claim that the requirements of subsection (a) of 31 U.S.C. section 3716 have been met.

On January 26, 1998, Richard Gregg, then Acting Commissioner of the Financial Management Service, waived the computer matching requirements contained in subsections (o) and (p) of 5 U.S.C. 552a pursuant to Pub. L. No. 104-134, § 31001(4)(e), 110 Stat. 1321-362 (1996). As such, Fiscal Service (formerly the Financial Management Service) is not required to enter into computer matching agreements with agencies participating in the Treasury Offset Program.

Notice of these matching programs was last published in the *Federal Register* at 62 FR 45699 (August 28, 1997). A list of agencies participating in the TOP matching program can be found in Appendix II.

Verification of Household Income and Family Size for Insurance Affordability Programs and Exemptions

The Verification of Household Income and Family Size for Insurance Affordability Programs and Exemptions matching program is a statutorily required program between Treasury and HHS. The program assists with determining eligibility for participation in Insurance Affordability Programs (Advanced Premium Tax Credits, Cost Sharing Reductions, Medicaid, Children's Health Insurance Program or a Basic Health Program).

As part of the eligibility determination process for programs covered by various sections of the Patient Protection and Affordable Care Act, Treasury will disclose applicant family size and household income data to HHS from the most recent tax year for which such data is available from the IRS CADE Individual Master File Return system of records. Section 6103(l)(21) of the Internal Revenue Code authorizes the IRS to disclose certain items of return information to the HHS Centers for Medicare and Medicaid Services.

Notice of this matching program was last published in the *Federal Register* at 78 FR 49524 (August 14, 2013). The submission of a benefit to cost ratio for this matching program was waived by the Board pursuant to Section 552a(u)(4)(C) of the Privacy Act.

APPENDIX I: AGENCIES PARTICIPATING IN THE DIFSLA DATA EXCHANGE PROGRAM

Federal Agencies

1. Social Security Administration
2. Veterans Benefit Administration
3. Veterans Health Administration

State Agencies

1. Alabama Department of Human Resources
2. Alabama Medicaid Agency
3. Alaska Department of Health & Social Services
4. Arizona Department of Economic Security
5. Arkansas Department of Human Services
6. California Department of Social Services
7. Connecticut Department of Social Services
8. Delaware Health & Social Services
9. District of Columbia Department of Human Services
10. Florida Department of Children & Families
11. Georgia Department of Human Services
12. Hawaii Department of Human Services
13. Idaho Department of Health & Welfare
14. Illinois Department of Human Services
15. Indiana Family & Social Services Administration
16. Iowa Department of Human Services
17. Kansas Department for Children and Families
18. Kentucky Cabinet for Health and Family Services
19. Louisiana Department of Children and Family Services
20. Louisiana Department of Health & Hospitals
21. Maine Department of Human Services
22. Maryland Department of Human Resources
23. Massachusetts Department of Transitional Assistance
24. Michigan Department of Human Services
25. Minnesota Department of Human Services
26. Mississippi Department of Human Services
27. Mississippi Division of Medicaid
28. Missouri Department of Social Services
29. Montana Department of Public Health & Human Services
30. Nebraska Department of Health & Human Services
31. Nevada Department of Health & Human Services
32. New Hampshire Department of Health & Human Services
33. New Jersey Department of Human Services

34. New Mexico Human Service Department
35. New York State Office of Temporary & Disability Assistance
36. North Carolina Department of Health & Human Services
37. North Dakota Department of Human Services
38. Ohio Department of Jobs and Family Services
39. Ohio Department of Medicaid
40. Oklahoma Department of Human Services
41. Oregon Department of Human Services
42. Pennsylvania Department of Public Welfare
43. Rhode Island Department of Human Services
44. South Carolina Department of Social Services
45. South Dakota Department of Social Services
46. Tennessee Department of Human Services
47. Texas Health & Human Services Commission
48. Utah Department of Workforce Services
49. Vermont Department for Children and Families
50. Virginia Department of Social Services
51. Washington Department of Social & Health Services
52. West Virginia Department of Health and Human Services
53. Wisconsin Department of Health Services
54. Wyoming Department of Family Services

APPENDIX II: AGENCIES PARTICIPATING IN THE TREASURY OFFSET PROGRAM

Federal Agencies

1. Administrative Office of the U.S. Courts
2. Air Force Services Agency – HQ
3. American Battle Monuments Commission
4. Appalachian Regional Commission
5. Architect of the Capitol
6. Armed Forces Retirement Home
7. Army and Air Force Exchange Service
8. Bureau of Engraving & Printing
9. Bureau of Indian Affairs
10. Centers for Medicare Services (NGS)
11. Central Intelligence Agency
12. Commodity Futures Trading Commission
13. Corporation for National & Community Service
14. Court of Appeals for Veterans Claim
15. Court Services and Supervision Agency
16. Defense Finance and Accounting Service
17. Defense Logistics Information Services
18. Defense Threat Reduction
19. Denali Commission
20. Department of Agriculture – Animal Plant Health Inspection Service
21. Department of Agriculture – Food and Nutrition Service
22. Department of Agriculture – National Finance Center
23. Department of Agriculture – Risk Management Agency
24. Department of Agriculture – Rural Development
25. Department of Agriculture, Farm Service Agency
26. Department of Commerce
27. Department of Defense Dependent Schools
28. Department of Education
29. Department of Energy
30. Department of Health & Human Services
31. Department of Homeland Security
32. Department of Housing & Urban Development
33. Department of Immigration Health Service
34. Department of Justice
35. Department of Justice – Bureau of Prisons
36. Department of Justice – Drug Enforcement Administration
37. Department of Labor
38. Department of State
39. Department of the Interior
40. Department of the Navy

41. Department of the Treasury
42. Department of the Treasury – Financial Management Service
43. Department of the Treasury – Bureau of the Public Debt
44. Department of Transportation
45. Department of Veterans Affairs
46. DHHS Food and Drug Administration
47. Department of the Interior – Office of Surface Mining
48. Domestic Nuclear Detection Office
49. Environmental Protection Agency
50. Equal Employment Opportunity Commission
51. Executive Office of the President
52. Export Import Bank of the U.S.
53. Farm Credit Administration
54. Federal Communications Commission
55. Federal Deposit Insurance Corporation
56. Federal Election Commission
57. Federal Emergency Management Agency
58. Federal Energy Regulatory Commission
59. Federal Housing Finance Board
60. Federal Labor Relations Authority
61. Federal Maritime Commission
62. Federal Mediation & Conciliation
63. Federal Mine Safety
64. Federal Retirement Thrift Investment Board
65. Federal Trade Commission
66. General Accounting Office
67. General Services Administration
68. Health and Human Service
69. Immigration & Naturalization Services
70. Inter-American Foundation
71. Internal Revenue Service
72. International Boundary & Water Commission
73. International Broadcasting Bureau
74. Marine Corps Exchange
75. Merit System Protection Board
76. Millennium Challenge Corporation
77. National Aeronautics and Space Administration – Headquarters
78. National Capital Planning Commission
79. National Credit Union Administration
80. National Endowment for the Arts
81. National Labor Relations Board
82. National Mediation Board
83. National Science Foundation
84. National Security Education Program
85. National Transportation Safety Board
86. Navy Exchange Service Command NEXCOM

87. Occupational Safety & Health Review
88. Office of Personnel Management
89. Overseas Private Investment Corporation
90. Pension Benefit Guaranty Corporation
91. Presidio Trust
92. Railroad Retirement Board
93. Securities and Exchange Commission
94. Selective Service System
95. Small Business Administration
96. Smithsonian Institution
97. Social Security Administration
98. Transportation Security Administration
99. U.S. Agency for International Development
100. U.S. Army Corps of Engineers
101. U.S. Chemical Safety and Hazard Investigation Board
102. U.S. Commission on Civil Rights
103. U.S. Consumer Product Safety Commission
104. U.S. Customs & Border Protection
105. U.S. Holocaust Memorial Museum
106. U.S. House of Representatives
107. U.S. Information Agency
108. U.S. International Trade Commission
109. U.S. Naval Hospital Naples Italy
110. U.S. Naval Hospital Yokota Japan
111. U.S. Nuclear Regulatory Commission
112. U.S. Office of Govt. Ethics
113. U.S. Peace Corps
114. U.S. Postal Service
115. U.S. Secret Service
116. United States Capitol Police
117. United States Tax Court
118. USDA - Valles Caldera Trust

State Agencies

1. Alabama Department of Revenue
2. Arizona Department of Revenue
3. Arkansas DFA – Revenue
4. California Department of Revenue
5. California Franchise Tax Board
6. Colorado Department of Revenue
7. Commonwealth of Kentucky
8. Connecticut Department of Labor
9. Connecticut Department of Revenue
10. Delaware Department of Revenue
11. District of Columbia

12. Georgia Department of Revenue
13. Hawaii Department of Taxation
14. Idaho State Tax Commission
15. Illinois Department of Revenue
16. Indiana Department of Revenue
17. Iowa Department of Revenue
18. Kansas Department of Revenue
19. Louisiana Department of Revenue
20. Massachusetts Department of Revenue
21. Michigan Department of Labor
22. Minnesota Department of Revenue
23. Mississippi State Tax Commission
24. Missouri Department of Revenue
25. Montana Department of Revenue
26. Nebraska Department of Revenue
27. New Jersey Division of Taxation
28. New Mexico Taxation & Revenue Department
29. New York State Department of Labor
30. New York State Department of Taxation & Finance
31. North Carolina Department of Revenue
32. North Dakota State Tax
33. Ohio Department of Taxation
34. Oklahoma Tax Commission
35. Oregon Department of Revenue
36. Pennsylvania Department of Revenue
37. Rhode Island Department of Revenue
38. South Carolina Department of Revenue
39. State of Maryland
40. State of Maine Revenue Services
41. State of New Jersey
42. State of Wisconsin DWD-UI
43. Utah Department of Workforce Services
44. Utah State Tax Commission
45. Vermont Department of Taxes
46. Virginia Department of Taxation
47. West Virginia State Tax Department
48. Wisconsin Department of Revenue