Affected Public: Individuals and Households.

Estimated Annual Burden: 5,570 hours.

Estimated Average Burden per Respondent: 15 minutes.

Frequency of Response: One time.

Estimated Number of Respondents: 22,278 per year.

Authority: 44 U.S.C. 3501 *et seq.*

Shunda Willis,

Acting, VA PRA Clearance Officer, (Alt.) Office of Information Technology/Data Governance Analytics, Department of Veterans Affairs.

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BILLING CODE 8320–01–P

DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; Matching Program

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice of a new matching program.

SUMMARY: Under this re-established matching program, the Internal Revenue Service (IRS) will disclose return information, relating to unearned income, to the Department of Veterans Affairs (VA), Veterans Benefits Administration (VBA), for the Disclosure of Information to Federal, State and Local Agencies (DIFSLA). The purpose of this matching program is to make available to VBA certain return information needed to determine eligibility for, and amount of benefits for, VBA applicants and beneficiaries of needs-based benefits, and to adjust income-dependent benefit payments, as prescribed by law. Currently, the most cost-effective and efficient way to verify the annual income of applicants and recipients of these benefits is through a computer match.

DATES: Comments on this matching program must be received no later than January 15, 2026. If no public comment is received during the period allowed for comment or unless otherwise published in the **Federal Register** by VA, the new agreement will become effective a minimum of 30 days after the date of publication in the **Federal Register**. If VA receives public comments, VA shall review the comments to determine whether any changes to the notice are necessary. This matching program will be valid for 18 months from the effective date of this notice.

ADDRESSES: Comments may be submitted through *www.Regulations.gov* or mailed to VA Privacy Service, 810 Vermont Avenue NW, (005X6F), Washington, DC 20420. Comments should indicate that they are submitted in response to IRS, DIFSLA matching program. Comments received will be available at *regulations.gov* for public viewing, inspection or copies.

FOR FURTHER INFORMATION CONTACT: Bartolo A. Reyes, Management and Program Analyst, Pension and Fiduciary Service (21P), Department of Veterans Affairs, 810 Vermont Ave. NW, Washington, DC 20420, 202–461–8394.

SUPPLEMENTARY INFORMATION: The matching program between VA and IRS DIFSLA expires on December 31, 2025. VBA has a legal obligation to reduce the amount of pension and of parents' dependency and indemnity compensation by the amount of annual income received by the VBA beneficiary. VA will use this information to verify the income information submitted by beneficiaries in VA's needs-based benefit programs and adjust VA benefit payments as prescribed by law. By comparing the information received through the matching program between VBA and IRS, VBA will be able to timely and accurately adjust benefit amounts. The match information will help VBA minimize overpayments and deter fraud and abuse. The legal authority to conduct this match is 38 U.S.C. 5106, which requires any Federal department or agency to provide VA such information as VA requests for the purposes of determining eligibility for benefits or verifying other information with respect to payment of benefits. The VA records involved in the match are in ''Compensation, Pension, Education, and Vocational and Rehabilitation and Employment Records—VA (58 VA 21/22/28),'' a system of records which was first published at 41 FR 9294 (March 3, 1976), amended and republished in its entirety at 86 FR 61858 (November 8, 2021). The IRS records consist of information from the system records and will extract return information related to unearned income of the VBA applicant or beneficiary, and when applicable, the spouse of such individual's, from the Information Return Master File (IRMF), Treasury/IRS 22.061, at 80 FR 54081–082 (September 8, 2015). In accordance with the Privacy Act, 5 U.S.C. 552a(o)(2) and (r), copies of the agreement are being sent to both Houses of Congress and to the Office of Management and Budget. This notice is provided in accordance with the provisions of Privacy Act of 1974 as amended by Public Law 100–503.

Participating Agencies: Internal Revenue Service (IRS) and Department of Veterans Affairs (VA).

Authority for Conducting the Matching Program: 26 U.S.C. 6103 and 38 U.S.C. 5106.

Purpose(s): To re-establish a matching program with IRS to provide VBA with certain return information needed to determine eligibility for and amount of benefits for VBA applicants and beneficiaries of needs-based benefits and to adjust income-dependent benefit payments as prescribed by law.

Categories of Individuals: Veterans and beneficiaries who apply for VA income benefits.

Categories of Records: VBA will furnish the IRS with records in accordance with the current IRS Publication 3373, DIFSLA Handbook. The requests from VBA will include: The Social Security Number (SSN) and name control (first four characters of the surname) for each individual for whom unearned income information is requested. IRS will provide a response record for each individual identified by VBA. The total number of records will be equal to or greater than the number of records submitted by VBA. In some instances, an individual may have more than one record on file. When there is a match of individual SSN and name control, IRS will disclose the following to VBA: Payee account number; payee name and mailing address; payee Taxpayer Identification Number (TIN); payer name and address; payer TIN; and income type and amount.

System(s) of Records: VBA records involved in this match are in ''VA Compensation, Pension, Education, and Vocational Rehabilitation and Employment Records—VA'' (58VA21/22/28), a system of records that was first published at 41 FR 9294 (March 3, 1976), amended and republished in its entirety at 86 FR 61858 (November 8, 2021). IRS will extract return information with respect to unearned income of the VBA applicant or beneficiary, and when applicable, of such individual's spouse from the Information Return Master File (IRMF), Treasury/IRS 22.061, as published at 80 FR 54081–082 (September 8, 2015).

Signing Authority

The Senior Agency Official for Privacy, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. Merissa Larson, Chief Privacy Officer and Chair of the Data Integrity Board, Department of Veterans Affairs approved this document on September 4, 2025 for publication.

Dated: December 11, 2025.

Crystal Drakeford,

Government Information Specialist, VA Privacy Service, Office of Compliance, Risk and Remediation, Office of Information and Technology, Department of Veterans Affairs.

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