



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

November 16, 2006

Ms. Nancy Veillon
Associate Commissioner
Office of Income Security Programs
252 Altmeyer Building
6401 Security Boulevard
Baltimore, MD 21235-6401

Dear Ms. Veillon:

This is in response to your letter dated October 19, 2006. You requested approval for the Social Security Administration (SSA) to receive and validate the accuracy of consents to allow SSA's redisclosure of tax return information provided to SSA by the Internal Revenue Service (IRS) to the Department of Health and Human Services (HHS). The information is intended to be used by the Office of Medicare Hearings and Appeals (OMHA) and the Medicare Appeals Council (MAC), pursuant to the Medicare Prescription Drug, Improvement, and Modernization Act of 2003 (MMA).

Under the provisions of Regulation 26 CFR 301.6103(p)(2)(B)-1, we are authorizing SSA to validate the accuracy and completeness of such consents and make the disclosures of tax return information to HHS on behalf of IRS, consistent with IRS statutory and regulatory requirements. Our staff will work with SSA and HHS personnel to devise an acceptable consent form and instructions appropriate for the intended disclosures. IRS will conduct a post-disclosure review of a sample of consents to evaluate SSA decisions to accept or reject consents submitted. Access by HHS employees to information provided should be on a need-to-know basis only and the information should be properly protected to prevent inspection by or disclosures to individuals without a need-to-know.

Albert Adams, Chief, Disclosure, is available to answer any further questions concerning this matter and can be reached at (410) 962-8198.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Uhar, Jr.", written over a light blue horizontal line.

Robert D. Uhar, Jr.
Director
Governmental Liaison and Disclosure