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United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

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February 17, 2025

Douglas O'Donnell
Acting Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Dear Acting Commissioner O'Donnell,

We write with an urgent demand for information related to any efforts by individuals associated with the so-called U.S. Department of Government Efficiency (“DOGE”) to access taxpayer information at the Internal Revenue Service (“IRS”). According to public reports, the White House is pressuring the IRS to agree to a memorandum of understanding (“the MOU”) which would give software engineers working for Elon Musk at DOGE broad access to IRS systems, property and datasets which include the private tax return information of hundreds of millions of American citizens and businesses.¹ It appears the MOU proposes giving DOGE team members access to the IRS Integrated Data Retrieval System (“IDRS”), raising serious concerns that Elon Musk and his associates are seeking to weaponize government databases containing private bank records and other confidential information to target American citizens and businesses as part of a political agenda. The IRS must immediately disclose to the Senate Committee on Finance the full extent of the potential access to IRS systems and data granted to DOGE team members so that the Committee can address any efforts by DOGE personnel to gain access to taxpayer records at the IRS, which may constitute criminal violations of federal privacy laws.

As you are aware, tax returns and return information are subject to strong legal privacy protections under Sections 6103 and 7213A of the tax code.² These laws were strengthened nearly 50 years ago with strong bipartisan majorities of Congress in response to President Nixon’s abuse of the IRS to target his political enemies. These reforms also included prohibitions on executive branch influence over taxpayer audits and other investigations.³ These prohibitions have long prevented political appointees in previous administrations from accessing the private tax records of hundreds of millions of Americans, and allowing DOGE officials sweeping access these systems may be in violation of these statutes. Violations of these taxpayer privacy laws, including unauthorized access to or disclosure of tax

¹ *Musk’s DOGE seeks access to personal taxpayer data, raising alarm at IRS*, The Washington Post, Feb. 16, 2025, online at <https://www.washingtonpost.com/business/2025/02/16/doge-irs-access-taxpayer-data/>

² 26 U.S. Code § 6103 - Confidentiality and disclosure of returns and return information; 26 U.S. Code § 7213A - Unauthorized inspection of returns or return information.

³ 26 U.S. Code § 7217 - Prohibition on executive branch influence over taxpayer audits and other investigations

returns and return information, can result in criminal penalties, including incarceration. In one recent example, a contractor working for the IRS who leaked taxpayer information was sentenced in 2024 to five years in federal prison.⁴

While Section 6103 of the tax code prohibits any unauthorized disclosure of tax returns or information contained in tax returns, Section 7213A also makes it unlawful for any federal officer, employee, or authorized viewer to willfully inspect a return or return information for a purpose other than one specifically authorized by law, with inspection defined expansively, to include “any examination of a return or return information.”⁵ Therefore, improper inspection of tax return information is illegal, even if it has not been made public or disclosed to any unauthorized recipients.

Even if individuals affiliated with DOGE are employed by Treasury, their access to tax information may not be legal. For inspection of taxpayer information to be lawful, it must be made to or by an authorized person for an authorized purpose. While Treasury employees, such as IRS personnel, can access tax return information for their official duties involving tax administration, such as conducting audits or processing tax returns, they generally may not access them for reasons unrelated to those purposes. In addition, there are significant restrictions on access to tax return information for others in the employ of the federal government. There are serious statutory and regulatory restrictions on when employees outside the Treasury Department may gain access to tax return information. To date, no information on DOGE employees or any others executing orders on Musk’s behalf have revealed any clear, stated purpose as to why they need access to return information, whether they have followed all required laws to gain access to IRS systems, and what steps the IRS has taken to ensure that inspection of tax return is contained to authorized personnel and not disclosed to any unauthorized parties.

No executive order requiring agency heads to provide DOGE personnel access to IRS records or information technology systems supersedes the federal tax code. Software engineers working for Musk seeking to gain access to tax return information have no right to Hoover up taxpayer data and send that data back to any other part of the federal government and may be breaking the law if they are doing so. DOGE engineers also have no legal right to snoop around and inspect the tax returns of millions of American citizens unless expressly permitted under Section 6103.

We are also extremely concerned that DOGE personnel meddling with IRS systems in the middle of tax filing season could, inadvertently or otherwise, cause breakdowns that may delay the issuance of tax refunds indefinitely. Any delay in refunds could be financially devastating to millions of Americans who plan their budgets around timely refunds every spring.

We demand that the IRS immediately clarify the extent to which DOGE team members may have inspected or be seeking to inspect the private tax return information of millions of Americans and whether taxpayer privacy laws are being enforced to prevent unauthorized disclosure and intrusions. Accordingly, please provide answers to the following questions no later than February 21, 2025:

1. Please provide a copy of all Memorandums of Understanding (“MOUs”) being considered by the IRS that would give DOGE team members, including Gavin Klinger, access to any IRS agency systems, property and datasets, including but not limited to, IDRS. Please also specify for each MOU whether it is currently in draft form or it has been executed.

⁴ *Former IRS Contractor Sentenced for Disclosing Tax Return Information to News Organization*, U.S. Department of Justice, Jan. 29, 2024, online at <https://www.justice.gov/archives/opa/pr/former-irs-contractor-sentenced-disclosing-tax-return-information-news-organizations>

⁵ 26 U.S. Code § 6103(b)(7); 26 U.S. Code § 7213A(c).

2. Please provide a list of all non-IRS employees, including White House and main Treasury employees, who have been involved in proposing or negotiating any draft MOUs that would grant access to DOGE team members access to the tax returns or return information of American citizens housed at the IRS.
3. According to public reports, a draft MOU specifies that DOGE team member Gavin Kliger will be an IRS employee for 120 days. Please confirm whether these reports are accurate and the terms of Kliger's employment at the IRS, including the extent of his access to tax returns and return information. Please also specify which systems Kliger will have access to, including IDRS, and any and all restrictions to Kliger's access to the information.
4. Is the IRS considering giving DOGE team members access to IDRS? If so, why? Please also describe in detail any restrictions or limitations that would apply to IDRS access for DOGE team members, including restrictions on the extent to which DOGE team members may share tax return information with individuals outside of the IRS.
5. Please provide a list of all DOGE team members currently employed at the IRS.
6. Public reports indicate that DOGE team member Gavin Kliger, currently employed at the Office of Personnel Management, met with senior IRS officials on February 13, 2025. Are these reports accurate? If so, please describe the purpose of this meeting and any requests communicated to the IRS by Kliger or any other DOGE team members. Please also list the names of the IRS personnel present at this meeting.
7. Has Gavin Kliger been granted access to tax returns or tax return information? If so, why? Please also describe the extent to which he is authorized to inspect tax return information and the specified purpose(s).
8. Have any DOGE team members been granted access to tax returns, or tax return information at the IRS that is protected by Sections 6103 and 7213A? If so, please describe the type of return information that the DOGE team members have accessed, the names and titles of the DOGE team members who have been given access, the number of tax returns or volume of tax return information that was accessed, the names and titles of the person(s) at the IRS who granted them access, and the specific reason why each DOGE team member was granted the authority to inspect tax return information.
9. If any DOGE team member has been granted access to tax returns or tax return information, please describe what steps the IRS will take to ensure compliance with Sections 6103 and 7213A of the tax code. Please specify any and all limitations concerning who the DOGE team members with access can share the information with, and whether those limitations extend to Musk or any other DOGE team members employed outside of the Treasury Department (including IRS).
10. Is tax return information that flows through the Bureau of Fiscal Service's payment systems, including the payment automation manager (PAM) and Secure Portal System (SPS), considered protected under Sections 6103 and/or 7213A of the tax code?

11. Has any taxpayer data accessed by DOGE team members, including tax returns or tax return information, flowed out of, or been copied, from government-owned hardware or software? Please specify whether any taxpayer data, including any source code to IRS systems or databases, was sent to any non-governmental servers or recipients.

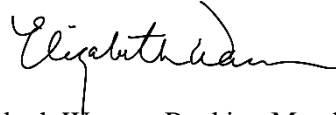
12. Have any DOGE team members been granted access to any tax returns or tax return information related to any matters under criminal investigation by IRS Criminal Investigation and/or the Department of Justice? If yes, please describe the specified purpose as to why DOGE team members were granted access and the extent of this access.

Thank you for your attention to this important matter. Should you have any question please do not hesitate to contact us or our staff.

Sincerely,



Ron Wyden, Ranking Member
Committee on Finance



Elizabeth Warren, Ranking Member
Committee on Banking, Housing and Urban Affairs