



U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS

1139 LONGWORTH HOUSE OFFICE BUILDING

Washington, DC 20515

February 5, 2025

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

Dear Acting Commissioner O'Donnell,

We write today with urgency because we are deeply concerned that confidential taxpayer information protected by Section 6103 of the Internal Revenue Code is being unlawfully and unjustly disclosed to the "Department of Government Efficiency" (DOGE). We request immediate responses to our questions posed below about the breadth of the data disclosed or accessed.

As you are aware, on January 20th, President Trump signed an executive order that mandated all Federal agencies provide DOGE "full and prompt access to all unclassified agency records, software systems, and IT systems."¹ Shortly thereafter, a senior career official at the Department of the Treasury resigned over DOGE's access to a sensitive payment system used to pay more than \$6 trillion a year in benefits, tax refunds, and other payments.² We have since learned through multiple news outlets that the Department of the Treasury signed off on DOGE's access to this payment system containing sensitive and confidential information.³

It is both unclear and unsettling why DOGE would be privy to this sensitive payment system and confidential taxpayer information. It is alarming that DOGE will decide whether and when hard-working American families will receive their tax refunds and may even pick and choose among them. An individual's tax returns, including claims for refunds, and return

¹ Executive Order, "Establishing and Implementing the President's 'Department of Government Efficiency' (DOGE), Jan. 20, 2025, <https://www.whitehouse.gov/presidential-actions/2025/01/establishing-and-implementing-the-presidents-department-of-government-efficiency/>.

² Jeff Stein, Isaac Arnsdorf, and Jaqueline Alemany, *Senior U.S. official exits after rift with Musk allies over payment system*, Wash. Post, Jan. 31, 2025, <https://www.washingtonpost.com/business/2025/01/31/elon-musk-treasury-department-payment-systems/>.

³ Jeff Stein, *Musk aides gain access to sensitive Treasury Department payment system*, Wash. Post, Feb. 1, 2025, <https://www.washingtonpost.com/business/2025/02/01/elon-musk-treasury-payments-system/>, Andrew Duehren, Maggie Haberman, Theodore Schleifer, and Alan Rappeport, *Elon Musk's Team Now Has Access to Treasury's Payments System*, N.Y. Times, Feb. 1, 2025, <https://www.nytimes.com/2025/02/01/us/politics/elon-musk-doge-federal-payments-system.html>.

information are confidential unless an exception for disclosure in the statute applies.⁴ As you know, the term “return information” is very broad and includes, among other things, a taxpayer’s name, address, social security number, and nearly all information received or collected by the Internal Revenue Service (IRS) with respect to a tax return.⁵

Unauthorized disclosure of tax returns or return information is a felony and is punishable by a fine not exceeding \$5,000, or imprisonment of not more than 5 years, or both.⁶ In fact, the House last year passed the *Taxpayer Data Protection Act*, which would have increased the fine from \$5,000 to a maximum penalty of up to \$250,000 and maximum imprisonment from 5 years to 10 years. The Act also provided that each taxpayer in an unauthorized disclosure of tax information would count as a distinct violation of the law. We believe that when Americans file their tax returns, they expect their personal data and tax information are confidential.

President Trump’s DOGE Executive Order is history repeating itself. As quoted in *Comm. on Ways & Means, U.S. House of Representatives v. U.S. Dep’t of Treasury*, 575 F. Supp. 3d.53, 59-60 (D.D.C. 2021) (citations omitted), the court stated:

In 1973, President Nixon issued two executive orders authorizing the Department of Agriculture to inspect “for statistical purposes” the tax returns of all farmers. Congress objected, and the President revoked the orders.

More concerning to Congress, however, was that members of the Nixon White House obtained IRS records, including tax returns, for many of Nixon’s political opponents. The Senate Watergate Committee also learned that the White House had often requested the tax returns and audit information of certain taxpayers. And the House Judiciary Committee heard evidence that President Nixon himself had improperly accessed IRS tax records. These revelations worried the House committee enough that it proposed an article of impeachment alleging that Nixon had violated the constitutional rights of taxpayers.

No one, including DOGE, should be rummaging around in the confidential tax information of private citizens or deciding whether and when American families receive their tax refunds. DOGE also should not weaponize the Federal payment systems to strike fear in American citizens. Given the above, please provide written responses to the following:

1. What confidential taxpayer information protected under Section 6103 has DOGE requested from the IRS and when was it first requested? Please provide the name of the requestor, the date of the request, and a copy of all correspondence requesting such information and the dates requested.
2. How many times has DOGE requested confidential taxpayer information of specific individuals by name or Social Security Number? Please provide the name of the

⁴ I.R.C. § 6103(a).

⁵ I.R.C. § 6103(b)(2) and (6).

⁶ I.R.C. § 7213.

- requestor, a list of those individuals whose information was requested by name, and a copy of all correspondence seeking such information.
3. How many times has DOGE requested IRS officials or employees to audit or investigate any individuals or businesses? Please provide the name of the requestor, a list of those individuals for whom they are seeking an audit or investigation, and a copy of all correspondence seeking such information.
 4. How many times did DOGE request confidential taxpayer information protected under Section 6103 or request access to systems that contain information provided by the IRS (including social security numbers, bank accounts, address, taxable income, dependents, and the amount of tax refunds)? Please provide the name of the requester, the date of the request, a description of the data sought, the name of the system, and a copy of all correspondence soliciting such information by DOGE.
 5. How many times has DOGE received confidential taxpayer information protected under Section 6103 or access (including continuous) to systems that contain such information? Please provide the name of the recipient, the date(s) such information or access was provided, the name of the system, and a description of the information provided along with any correspondence sent to DOGE regarding such information.
 6. How many taxpayers (individuals and businesses) have had their confidential taxpayer information received or accessed by DOGE? Please provide the date(s) received or accessed, a description of the data, the number of taxpayers (in millions) provided, a breakdown of the taxpayers by individual and business, a list of the names and state of residence of such taxpayers, and the name of the individual(s) who authorized providing such information to DOGE.

Thank you, in advance, for your immediate attention to this urgent matter.

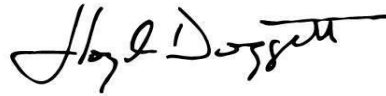
Sincerely,



The Honorable Terri A. Sewell



The Honorable Richard E. Neal
Ranking Member



The Honorable Lloyd Doggett



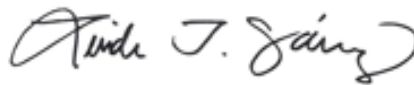
The Honorable Mike Thompson



The Honorable John B. Larson



The Honorable Danny K. Davis



The Honorable Linda T. Sánchez



The Honorable Suzan DelBene



The Honorable Judy Chu



The Honorable Gwen Moore



The Honorable Brendan Boyle



The Honorable Don Beyer



The Honorable Dwight Evans



The Honorable Brad Schneider



The Honorable Jimmy Panetta



The Honorable Jimmy Gomez



The Honorable Steven Horsford



The Honorable Stacey Plaskett



The Honorable Tom Suozzi