

DOGE gets limited access to IRS tax account database

At the center of the latest disagreement over the administration's access to taxpayer information and other data, the Department of Government Efficiency (DOGE) has requested, and was granted, access to the IRS' database – the Integrated Data Retrieval System (IDRS) – which houses confidential taxpayer information, though the access to the tax account systems was limited to a much more restrictive view of the database than what the administration had initially requested as reported this week.

What is IDRS?

IDRS is a system that allows IRS employees who work in the agency's campuses and area offices to have access to certain taxpayer accounts, such as specific taxpayer confidential information, including a taxpayer's name, address, bank account information, and other items that are protected under section 6103, a section of the tax code that generally provides for the confidentiality of taxpayer information and allows for inspection or disclosure of that information *only* when authorized by statute.

[URL: https://www.irs.gov/pub/irs-6209/section_14_2023_redacted.pdf](https://www.irs.gov/pub/irs-6209/section_14_2023_redacted.pdf)

The system allows IRS employees to access and manage tax information in real-time, including the ability to research account details, enter transactions and adjustments, and generate notices and other documents.

The IRS has outlined program controls in its Internal Revenue Manual (IRM) for keeping the tax account systems secure, with protections for both the taxpayer and the IDRS users who are allowed to access *only* those accounts required to fulfill their official duties. The users are not allowed to access their own or spouse's account, the account of a friend, relative or co-worker, or any account in which they have a personal or financial interest.

[URL: https://www.irs.gov/irm/part2/irm_02-009-001r](https://www.irs.gov/irm/part2/irm_02-009-001r)

Waste, fraud, and abuse

The White House and the Treasury Department reached an agreement late this week to provide DOGE's Gavin Kliger, a software engineer who was assigned to the IRS, with limited 'read-only' access to the agency's tax account systems and restricted his views of the IDRS to "anonymized tax data," despite the DOGE's initial request for much more comprehensive access to the systems that would have included Kliger's capacity to view confidential taxpayer information on individuals and businesses, the *Washington Post* reported.

For their part, the administration has stressed that affording access to IRS' tax account systems is an important step to eradicating waste, fraud, and abuse in the federal government, while they maintained that taxpayer information will be kept private.

"We are talking about performing a basic anti-fraud review to ensure that people are not engaging in large-scale theft of taxpayer information," Stephen Miller, White House deputy chief of staff for policy, told *Fox News*. As an example, he said that "[the government] pays billions of dollars a year in child tax credit payments

to illegal aliens.” He added that we will perform “systematic, programmatic reforms...” of the IRS systems to eliminate these types of payments.

The administration further indicated that transparency is a needed component to get rid of the waste, fraud, and abuse in the system.

“DOGE will continue to shine a light on the fraud they uncover as the American people deserve to know what their government has been spending their hard-earned tax dollars on,” as reported in a statement by Harrison Fields, White House special assistant to the president and principal deputy press secretary. He added that “it takes direct access to the system to identify and fix it.”

In a newly activated social media account, DOGE IRS called on the public to “please DM this account with insights on finding and fixing waste, fraud, and abuse relating to the Internal Revenue Service.”

URL: https://x.com/doge_irs

Requests from Wyden and Warren

Two Democratic senators on the Finance Committee – Ranking Member Ron Wyden of Oregon and Elizabeth Warren of Massachusetts – sent a letter to IRS Acting Commissioner Douglas O’Donnell demanding that the agency immediately clarify the extent to which DOGE team members may have inspected, or be seeking to inspect, the tax return information of Americans.

URL: https://www.finance.senate.gov/imo/media/doc/wyden_warren_letter_to_irs_021725.pdf

O’Donnell stepped in to the top spot at the agency after Danny Werfel left the position on January 20 – though he had not completed his full five-year term as most IRS commissioners do – and acknowledged President Trump’s desire to nominate former Rep. Bill Long (R-Mo.) to be the new IRS commissioner. Long’s nomination now awaits Senate confirmation, though a hearing date has yet to be scheduled before the Finance Committee.

Wyden and Warren noted that the taxpayer privacy laws under sections 6103 and 7213A have been strengthened “with bipartisan support” and asked the acting commissioner whether these laws are being enforced to prevent any unauthorized disclosure.

“These prohibitions [on executive branch influence on taxpayer audits and other investigations] have long prevented political appointees in previous administrations from accessing the private tax records of hundreds of millions of American,” the senators indicated.

The two senators were troubled that the DOGE employees’ actions may adversely affect the “issuance of tax refunds” during this years’ tax filing season which started on January 27. They also identified an agreement as a matter of concern which they maintained is being considered by the IRS and would give DOGE team members who are software engineers access to IRS systems and other datasets that are part of the IDRS (an agreement was reached between the White House and the Treasury late in the week as indicated earlier in the story).

“No executive order requiring agency heads to provide DOGE personnel access to IRS records or information technology systems supersede the federal tax code,” the senators noted in the letter.

This effort appears to be part of a larger attempt on the part of Sens. Wyden and Warren, along with other Democratic lawmakers, to provide congressional oversight on the new administration. (For prior coverage, see *Tax News & Views*, Vol. 26, No. 6, Feb. 7, 2025.)

[URL: https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250207_2.html](https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250207_2.html)

Democratic Senate leader: Minority Leader Charles Schumer (D-N.Y.) had issued a Dear Colleague letter last week that outlined the Democrats’ strategy to counter Republicans’ efforts to pass legislation that would benefit wealthy taxpayers, while at the same time he argued that such policies would significantly increase the deficit. Schumer’s strategy centered on congressional oversight, litigation, legislation, and communication and mobilization. (For prior coverage, see *Tax News & Views*, Vol. 26, No. 7, Feb. 14, 2025.)

[URL: https://www.democrats.senate.gov/imo/media/doc/dear_colleague_21025.pdf](https://www.democrats.senate.gov/imo/media/doc/dear_colleague_21025.pdf)

[URL: https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250214_2.html](https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250214_2.html)

Litigation begins

It has been busy on the litigation front since the new administration took hold, with a variety of cases pending before a number of courts throughout the country, including most recently before the United States District Court for the District of Columbia in which the Center for Taxpayer Rights, Main Street Alliance, and two unions brought a lawsuit against the IRS, the Treasury Department, and the DOGE for declaratory and injunctive relief to prevent the DOGE from accessing any information in the IRS’ tax account systems and to delete any data it has already gathered from the systems.

Nina Olson, the former IRS National Taxpayer Advocate and current executive director for the Center for Taxpayer Rights (one of the plaintiffs listed in the complaint), commented about what they alleged to be violations of taxpayer privacy (sections 6103 and 7213A) in a press release issued by the legal organization that represents the plaintiffs.

[URL: https://democracyforward.org/updates/new-emergency-suit-filed-to-prevent-doge-from-stealing-taxpayer-business-data-from-irs/](https://democracyforward.org/updates/new-emergency-suit-filed-to-prevent-doge-from-stealing-taxpayer-business-data-from-irs/)

“The efficiency and effectiveness of our system is dependent upon taxpayers’ trust that the information they voluntarily provide the IRS will be held confidential,” said Olson.

“Allowing DOGE unfettered access to the sensitive data held by the IRS is a violation of both the rights of all taxpayers and their trust. We all need to ensure that protection and rights are not violated.”

For their part, in an interview with Fox News, White House official Stephen Miller gave “complete and 100 percent assurance” to taxpayers who faithfully pay their taxes that their information will be protected.

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