

RESOLUTION OF INQUIRY REQUESTING THE PRESIDENT AND DIRECTING THE SECRETARY OF THE TREASURY TO TRANSMIT, RESPECTIVELY, CERTAIN DOCUMENTS TO THE HOUSE OF REPRESENTATIVES RELATING TO THE DEPARTMENT OF GOVERNMENT EFFICIENCY'S ACCESS TO THE TREASURY PAYMENT SYSTEMS AND CONFIDENTIAL TAXPAYER INFORMATION

MARCH 18, 2025.—Referred to the House Calendar and ordered to be printed

Mr. SMITH of Missouri, from the Committee on Ways and Means, submitted the following

ADVERSE REPORT

together with

DISSENTING VIEWS

[To accompany H. Res. 127]

The Committee on Ways and Means, to whom was referred the resolution (H. Res. 127) of inquiry requesting the President and directing the Secretary of the Treasury to transmit, respectively, certain documents to the House of Representatives relating to the Department of Government Efficiency's access to the Treasury payment systems and confidential taxpayer information, having considered the same, reports unfavorably thereon without amendment and recommends that the resolution not be agreed to.

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I. SUMMARY AND BACKGROUND

A. PURPOSE AND SUMMARY

H. Res. 127 requests that the Secretary of the Treasury provide the House of Representatives with documents related to: the access to, or usage of, the Treasury payment systems by the Department of Government Efficiency (“DOGE”), Elon Musk, or any member of his team; access to, or usage of, confidential tax returns or return information protected by Section 6103 of the Internal Revenue Code by DOGE, Elon Musk, or any member of his team; and, screenshots taken of Treasury payments systems data or records by DOGE, Elon Musk, or any member of his team.

B. BACKGROUND AND NEED FOR LEGISLATION

On February 12, 2025, H. Res. 127 was introduced by Representative Lloyd Doggett. H. Res. 127 is a resolution of inquiry, which is a method infrequently used by the House of Representatives to obtain certain factual information from the Executive Branch. Under clause 7 of rule XIII, a resolution of inquiry is subject to a motion to discharge from committee if the resolution is not reported by the committee to which it was referred within 14 legislative days of its introduction. Accordingly, the Committee on Ways and Means scheduled a markup of H. Res. 127 within the 14-day period.

The Committee reported the resolution unfavorably because several weeks ago, the Treasury Department and the White House signed a memorandum of understanding that prohibits DOGE from accessing personal taxpayer data.¹ According to public reports, the memorandum of understanding includes “all protections” and DOGE will have read-only access to anonymized tax data, the same access granted to academic researchers and information technology professionals who work on IRS systems.² Democrats have not provided any evidence to suggest that DOGE’s access to Treasury’s payment systems could lead to the unauthorized disclosure of taxpayer information.

Those who have raised concerns about the unlawful disclosure of taxpayer information should be equally concerned with when *ProPublica* and *The New York Times* used illegally obtained taxpayer information to publish stories attacking Americans who had their data stolen.³ This resolution is nothing more than manufac-

¹ Holly Otterbein and Michael Stratford, *Treasury, White House agree to limits on DOGE’s access to IRS data*, POLITICO (Feb. 20, 2025), <https://www.politico.com/news/2025/02/20/treasury-irs-data-white-house-doge-00205391>.

² *Id.*

³ Factual Basis for Plea, U.S. v. Charles Edward Littlejohn, D.D.C., Case No. 1:23-cr-00343-ACR (Oct. 12, 2023), <https://www.justice.gov/criminal/media/1319801/dl?inline>; Russ Buettner, et al., *Trump’s Taxes Show Chronic Losses and Years of Income Tax Avoidance*, THE NEW YORK TIMES (Sept. 27, 2020), <https://www.nytimes.com/interactive/2020/09/27/us/donald-trump-taxes.html>; Jesse Eisinger, et al., *The Secret IRS Files: Trove of Never-Before-Seen Records Re-*

tured outrage that does nothing to serve the American people. The Committee is focused on legislation and policies that help all Americans. For these reasons, the Committee reported the resolution adversely.

C. LEGISLATIVE HISTORY

Background

H. Res. 127 was introduced on February 12, 2025, and was referred to the Committee on Ways and Means.

Committee Action

The Committee on Ways and Means marked up H. Res. 127 on March 12, 2025, and ordered the resolution reported adversely (with a quorum being present) by a roll call vote.

II. EXPLANATION OF THE BILL

H. Res. 127 requests that the Secretary of the Treasury provide the House of Representatives with documents related to: the access to, or usage of, the Treasury payment systems by the Department of Government Efficiency (“DOGE”), Elon Musk, or any member of his team; access to, or usage of, confidential tax returns or return information protected by Section 6103 of the Internal Revenue Code by DOGE, Elon Musk, or any member of his team; and, screenshots taken of Treasury payments systems data or records by DOGE, Elon Musk, or any member of his team.

III. VOTES OF THE COMMITTEE

In compliance with the Rules of the House of Representatives, the following statement is made concerning the vote of the Committee on Ways and Means during the markup consideration of H. Res. 127, Of inquiry requesting the President and directing the Secretary of the Treasury to transmit, respectively, certain documents to the House of Representatives relating to the Department of Government Efficiency’s access to the Treasury payment systems and confidential taxpayer information on March 12, 2025.

H. Res. 127 was ordered adversely reported to the House of Representatives by a roll call vote of 25 yeas to 18 nays (with a quorum being present). The vote was as follows:

Representative	Yea	Nay	Present	Representative	Yea	Nay	Present
Mr. Smith (MO)	X	.....	.....	Mr. Neal .....	.....	X	.....
Mr. Buchanan	X	.....	.....	Mr. Doggett .....	.....	X	.....
Mr. Smith (NE)	X	.....	.....	Mr. Thompson .....	.....	X	.....
Mr. Kelly	X	.....	.....	Mr. Larson .....	.....	X	.....
Mr. Schweikert	X	.....	.....	Mr. Davis .....	.....	X	.....
Mr. LaHood	X	.....	.....	Ms. Sánchez .....	.....	X	.....
Mr. Arrington	X	.....	.....	Ms. Sewell .....	.....	X	.....
Mr. Estes	X	.....	.....	Ms. DelBene .....	.....	X	.....
Mr. Smucker	X	.....	.....	Ms. Chu .....	.....	X	.....
Mr. Hern	X	.....	.....	Ms. Moore (WI) .....	.....	X	.....
Mrs. Miller (WV)	X	.....	.....	Mr. Boyle .....	.....	X	.....
Dr. Murphy	X	.....	.....	Mr. Beyer .....	.....	X	.....
Mr. Kustoff	X	.....	.....	Mr. Evans .....	.....	X	.....

veal How the Wealthiest Avoid Income Tax, PROPUBLICA (June 8, 2021), <https://www.propublica.org/article/the-secret-irs-files-trove-of-never-before-seen-records-reveal-how-the-wealthiest-avoid-income-tax>.

Representative	Yea	Nay	Present	Representative	Yea	Nay	Present
Mr. Fitzpatrick	X	.....	.....	Mr. Schneider .....	.....	X	.....
Mr. Steube	X	.....	.....	Mr. Panetta .....	.....	X	.....
Ms. Tenney	X	.....	.....	Mr. Gomez .....	.....	X	.....
Mrs. Fischbach	X	.....	.....	Mr. Horsford .....	.....	X	.....
Mr. Moore (UT)	X	.....	.....	Ms. Plaskett .....	.....	X	.....
Ms. Van Duyne	X	.....	.....	Mr. Suozzi .....	.....	X	.....
Mr. Feenstra	X	.....	.....				
Ms. Malliotakis	X	.....	.....				
Mr. Carey	X	.....	.....				
Mr. Yakym	X	.....	.....				
Mr. Miller (OH)	X	.....	.....				
Mr. Bean	X	.....	.....				
Mr. Moran	X	.....	.....				

IV. BUDGET EFFECTS OF THE BILL

A. COMMITTEE ESTIMATE OF BUDGETARY EFFECTS

With respect to clause 3(d) of rule XIII of the Rules of the House of Representatives, a cost estimate provided by the Congressional Budget Office pursuant to section 402 of the Congressional Budget Act of 1974 was not made available to the Committee in time for the filing of this report.

B. STATEMENT REGARDING NEW BUDGET AUTHORITY AND TAX EXPENDITURES BUDGET AUTHORITY

In compliance with clause 3(c)(2) of rule XIII of the Rules of the House of Representatives, the Committee states that the bill involved no new or increased budget authority. The Committee states further that the bill involves no new or increased tax expenditures.

C. COST ESTIMATE PREPARED BY THE CONGRESSIONAL BUDGET OFFICE

In compliance with clause 3(c)(3) of rule XIII of the Rules of the House of Representatives, the Committee advises that the Congressional Budget Office did not provide a cost estimate of the resolution.

V. OTHER MATTERS TO BE DISCUSSED UNDER THE RULES OF THE HOUSE

A. COMMITTEE OVERSIGHT FINDINGS AND RECOMMENDATIONS

With respect to clause 3(c)(1) of rule XIII of the Rules of the House of Representatives, the Committee made findings and recommendations that are reflected in this report.

B. STATEMENT OF GENERAL PERFORMANCE GOALS AND OBJECTIVES

With respect to clause 3(c)(4) of rule XIII of the Rules of the House of Representatives, the Committee advises that the bill does not authorize funding, so no statement of general performance goals and objectives is required.

C. INFORMATION RELATING TO UNFUNDED MANDATES

This information is provided in accordance with section 423 of the *Unfunded Mandates Reform Act of 1995* (Pub. L. No. 104–4).

The Committee has determined that the bill does not contain Federal mandates on the private sector. The Committee has determined that the bill does not impose a Federal intergovernmental mandate on State, local, or tribal governments.

**D. CONGRESSIONAL EARMARKS, LIMITED TAX BENEFITS, AND
LIMITED TARIFF BENEFITS**

With respect to clause 9 of rule XXI of the Rules of the House of Representatives, the Committee has carefully reviewed the provisions of the bill, and states that the provisions of the bill do not contain any congressional earmarks, limited tax benefits, or limited tariff benefits within the meaning of the rule.

E. DUPLICATION OF FEDERAL PROGRAMS

In compliance with clause 3(c)(5) of rule XIII of the Rules of the House of Representatives, the Committee states that no provision of the bill establishes or reauthorizes: (1) a program of the Federal Government known to be duplicative of another Federal program; (2) a program included in any report from the Government Accountability Office to Congress pursuant to section 21 of Public Law 111-139; or (3) a program related to a program identified in the most recent Catalog of Federal Domestic Assistance, published pursuant to the Federal Program Information Act (Pub. L. No. 95-220, as amended by Pub. L. No. 98-169).

**VI. CHANGES IN EXISTING LAW MADE BY THE BILL, AS
REPORTED**

Pursuant to clause 3(e) of rule XIII of the Rules of the House of Representatives, the Committee advises that H. Res. 127 does not make any changes to existing law.

VII. DISSENTING VIEWS

Americans' right to privacy is under attack. Privacy is next to liberty in our democratic system, yet the President and his billionaire cabinet are jeopardizing that value for their own power and enrichment. This Resolution of Inquiry (ROI) is an important step in ensuring Congress continues its important job of oversight over the Executive Branch.

Elon Musk and the so-called, faux "Department of Government Efficiency" (DOGE) have accessed, and are attempting to access, millions of Americans' personal and confidential information without anyone knowing exactly what data they accessed and copied, how the data is or will be used, and the names, clearance levels, and training of the individuals accessing this data. This is an extreme breach of privacy.

This ROI asks for documents related to DOGE's access to, and usage of: (1) the Treasury payment systems, (2) confidential taxpayer information protected by federal tax law, and (3) screenshots taken of Treasury payment systems' data by a member of DOGE.

Mr. Musk and members of DOGE are ignoring two federal privacy laws: (1) Section 6103 of the Internal Revenue Code and (2) the Privacy Act of 1974. Section 6103 provides that tax returns and return information shall be confidential unless an exception applies. 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. 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.

As the court noted 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), Section 6103 was expanded after 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 President Nixon revoked the orders. More troubling to Congress, however, was that members of the Nixon White House obtained IRS records, including tax returns, for many of President Nixon's political opponents. These revelations worried the House committee members enough that they proposed an article of impeachment alleging that President Nixon had violated the constitutional rights of taxpayers.

As referenced above, Mr. Musk and DOGE are also ignoring the Privacy Act, which was designed to provide individuals with more control over the gathering, dissemination, and accuracy of agency information about themselves. See *Alliance for Retired Americans, et al., v. Bessent, United States District Court for the District of Columbia* (Case No. 25–03013) (Mar. 7, 2025). It was Congress's re-

sponse to a growing awareness that governmental agencies were accumulating an ever-expanding stockpile of information about private individuals that was readily susceptible to both misuse and the perpetuation of inaccuracies that the citizen would never know of, let alone have an opportunity to rebut or correct.

The Privacy Act imposes burdens on federal agencies and creates rights for individuals when agencies collect, maintain, use, and disseminate information about an individual. It provides criminal penalties for willful violations of its requirements. Notably, it is also a federal crime for any person to request or obtain any record concerning an individual from an agency under false pretenses.

Courts rightfully have been concerned about the misuse of ever-expanding information that government agencies accumulate about private citizens. Let's consider the personal and confidential information that DOGE has or is attempting to access.

Members of DOGE first gained access to the Treasury Department and its payment systems operated by the Bureau of the Fiscal Service (BFS). These payment systems contain extensive details about individual recipients of federal payments. For any given payee, these details may include: name; social security number; employer identification number, or other agency identification or account number; date and location of birth; physical and/or electronic mailing address; telephone numbers; payment amount; date of issuance; trace number or other payment identification number, such as Treasury check number and symbol; financial institution information, including the routing number of his or her financial institution and the payee's account number at the financial institution; and vendor contract and/or purchase order number.

Next, members of DOGE gained access to the IRS and sought broad access to the most sensitive IRS data systems, which are protected under Section 6103. According to reports, this broad access gave DOGE the ability to "read" the data, and in some cases even were granted "read/write access", to detailed information—including bank accounts, payment balances, Social Security and other personal identification numbers and, in some instances, medical information—on virtually every individual, business, and nonprofit in the country. After multiple media reports and lawsuits on this issue, the President and Treasury Department officials "agreed" to prohibit DOGE from accessing personal taxpayer data.

Despite this agreement, we know that DOGE successfully gained this information another way by accessing personal and confidential worker and taxpayer information at the Department of Health and Human Services (HHS). The HHS holds the National Directory of New Hires (NDNH). The NDNH contains information about every wage earner in the United States and their employers, including wages, employer tax identification numbers, social security numbers, verified dates of birth, addresses, unemployment insurance benefit information, and other information derived from IRS wage forms. By gaining this information, DOGE essentially made an end-runaround the confidential taxpayer information protected by the IRS.

It is both unclear and unsettling why DOGE continues to seek access to private and confidential information at agencies across government, behind closed doors, while telling the public something

different. No one should be rummaging around in the confidential information of private citizens at any agency where protected information resides. This is especially true for unaccountable and unelected people with no experience in managing or auditing government systems and programs.

The risks are real, Americans' personal data could be leaked, lost, sold, or used to enrich a few. Identity theft is a threat that too many Americans have already experienced. Thus, it is imperative that we receive information requested in this ROI.

The President and Elon Musk should be answering the questions members of Congress and the American people are asking: what data they are harvesting, who is harvesting it, and what do they plan to do with it. Executive oversight is a fundamental responsibility of Congress. Passing this resolution would have helped to ensure transparency in our government. Yet the Majority voted to reject this resolution, allowing the executive branch to hide in the darkness from the American people and from Congress, unchecked as they rifle through the people's data.

For these reasons, we believe our Majority colleagues were wrong to adversely report this ROI to the full House of Representatives.

Sincerely,

RICHARD E. NEAL,
Ranking Member.

DISSENTING VIEWS

Today's markup of these two Resolutions of Inquiry is an important step in ensuring Congress continues its important job of oversight over the executive branch. Let's be clear: what we are seeking today is simply transparency from the Trump Administration and DOGE as to what they have done behind closed doors at agencies that carry sensitive, personal information of every American taxpayer. We are just looking for information. Passing these resolutions would ensure transparency in our government, rejecting them would allow the executive branch to hide in the darkness from the American people and from Congress, unchecked as they rifle through the people's data.

It is important that as members of Congress that we continue using every tool available to conduct necessary oversight of the Trump Administration for the good of the American people. It is both unclear and unsettling why DOGE continues to seek access to private and confidential information at agencies across government behind closed doors while telling the public something different. No one should be rummaging around in the confidential information of private citizens at any agency where protected information resides.

Privacy is next to liberty in our Democratic system, yet the President and his billionaire cabinet are jeopardizing that standard for their own power and enrichment, and House Republicans haven't so much as raised an eyebrow. Americans should know this: every time this Administration threatens the health and well-being of the American people, Ways and Means Democrats will be there fighting and sounding the alarm. I applaud Ranking Member Doggett and Ranking Member Larson for their steadfast leadership in holding DOGE accountable and protecting the American people's data. What we have seen over the last 7 weeks is unacceptable. Unaccountable and unelected people with no experience in the systems of our government have been rifling through the people's data.

Under a false guise of finding waste, fraud, and abuse, they are seeking to dismantle institutions that tens of millions rely on. It's unfortunate we even have to mark up these resolutions today. The President and Elon Musk should be answering the questions members of Congress, and the American people are asking, what data they are harvesting, who is harvesting it, and what they plan to do with it. Executive oversight is a fundamental responsibility of Congress, and Democrats are stepping up when Republicans won't. In fact, yesterday, our colleagues stripped this body of one of these fundamental Constitutional obligations—oversight of the Executive Branch on trade.

The Courts have spoken, putting limits on what DOGE is allowed to access and tamper with. Yet, as we have seen recently, DOGE representatives aren't taking no for an answer. Now, they are attempting to use a database at HHS as a back door entrance.

Trump and his allies have made clear that Americans' private and sensitive information is theirs to harvest and profit off of.

All the while, Republicans have been silent, and in some cases, defending the invasions. But that's not surprising. For years, Republicans have been gunning for and fearmongering against benefit programs in America, looking to weaken Social Security and Medicare's brands as an excuse to destroy them.

The President and House Republicans are the greatest threat to Social Security, which stands proudly as a bedrock for our seniors and our nation's economic security. They call it a Ponzi scheme. A scam. The next 'big thing' to be cut. Democrats call it a promise. An earned benefit. Something no billionaire or unelected and unaccountable robber baron should have their hands on. Democrats are fighting to protect the 70 million Social Security beneficiaries from an out-of-control executive branch, and to protect the sensitive data of every American.

Congress and the American people deserve answers to what is happening behind closed doors at Social Security, Treasury, and every government agency that has found itself in DOGE's crosshairs. While Republicans might be too scared to ask the hard questions, afraid to find themselves on the wrong end of a social media storm, Democrats will stand up, fight for the American people against this gross executive overreach and get them answers they deserve.

Sincerely,

RICHARD E. NEAL,
Ranking Member.

