December 10, 2025

Honorable Scott Bessent
Acting Commissioner
Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224

Dear Acting Commissioner Bessent:

We write to raise questions and concerns regarding the way the Internal Revenue Service (IRS) is using Artificial Intelligence (AI) to enable code conversion to manage taxpayer data in the agency's Individual Master File (IMF). We seek to understand how the IRS is using AI to interact with Common Business-Oriented Language (COBOL), a legacy code the IRS has been using since the 1960s, what the risks are, and how it will affect taxpayers' privacy and the accuracy of taxpayer data management.

On May 29, 2025, the Department of the Treasury (Treasury) provided a briefing to Ways and Means Committee staff and its Members' personal staff to discuss the Department of Government Efficiency's (DOGE) work at Treasury. During this briefing, DOGE employees said they were excited about the prospect of using AI to handle old technology systems. COBOL is a legacy technology and people are no longer being trained to code in COBOL at school. Therefore, the technology is becoming obsolete. Previously, efforts were made to modernize the source code, but we were told the IRS is abandoning those efforts in favor of maintaining the legacy systems.

Though DOGE stated they are "excited" to use AI to interact with COBOL, we would like to better understand this approach to using AI, especially given the many known limitations with AI conversion capabilities. A study released in July by Model Evaluation & Threat Research found that AI's ability to create source code is frequently inaccurate.[1] Consequently, developers often have to spend as much or more time checking and rewriting the code that AI systems

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[1] *See* Are We in an AI Bubble? - The Atlantic, available at https://www.theatlantic.com/economy/archive/2025/09/ai-bubble-us-economy/684128/ ("The results of the March METR study, for example, were based on a "50 percent success rate," meaning the AI system could reliably complete the task only half the time—making it essentially useless on its own.").

produced than if they were to do it themselves from scratch. In light of these concerns, we request written answers to the following questions by January 10, 2025:

1. What analysis, study, or other information gathering process did the IRS conduct prior to beginning this initiative?

2. To what extent has the IRS already started deploying AI to interact with its legacy COBOL systems and what future deployments are planned? Please detail which systems and on which date these efforts began and any anticipated upcoming initiatives.

3. Which COBOL-related functions does the IRS currently leverage AI-generated code for, and which functions are planned for future AI deployment?

4. What protocols exist that guide how decisions are made about when to rely on AI assistance versus human-only coding?

5. Does the IRS have an AI governance framework or policy for use of AI to interact with its legacy COBOL systems, and if so, please share its key elements?

6. Who is responsible for approving code, what qualifications do they have, and at which stages are their approval required? In addition, are independent auditors or third-party reviewers involved in the testing process?

7. What processes are in place to review the conversions and AI source coding before, during, and after new AI-created code implementation to ensure it is accurate, including ensuring that AI-generated code is free of hidden errors or unintended behaviors that might not appear during standard testing?

8. What technology is being used to make the conversions? Is it proprietary to the IRS or a third company such as mlogica[2]? If the latter, are contractors from technology companies gaining access to taxpayer data?

   a. If a contractor is being used, what are the terms and cost of the contract?

   b. If the IRS is developing proprietary code, what is the IRS' budget for such expenditures?

9. What limitations exist with COBOL that may prevent interaction with AI or cause difficulty integrating with new technology such as more modern databases, cloud systems, APIs, or other modernization/automation efforts?

10. What specific protections for the taxpayer data protected by Internal Revenue Code section 6103 are in place?

We hope this Administration shares our goal of ensuring any use of AI by the IRS is appropriately scrutinized, especially given the importance and significance of maintaining the integrity of the IMF and protecting taxpayer data from inappropriate access or exposure. We look

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[2] *See* https://www.mlogica.com/resources/blogs/tackling-the-irs-tech-troubles

forward to your response as this Administration must fulfill its duty to provide full transparency and accountability to Congress. We appreciate your prompt attention to our questions.
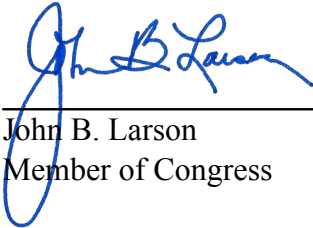
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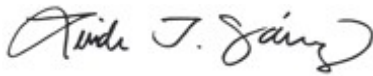

Gwen S. Moore
Member of Congress

Suzan K. DelBene
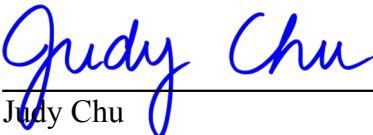Member of Congress

John B. Larson
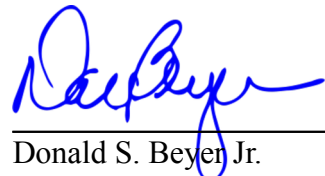Member of Congress

Danny K. Davis
Member of Congress

Linda T. Sánchez
Member of Congress

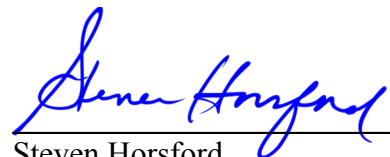Terri A. Sewell
Member of Congress

Judy Chu
Member of Congress

Donald S. Beyer Jr.
Member of Congress

Dwight Evans
Member of Congress

Steven Horsford
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Thomas R. Suozzi
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