



U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS
SUBCOMMITTEE ON OVERSIGHT
1139 LONGWORTH HOUSE OFFICE BUILDING
(202) 225-3625
Washington, DC 20515

March 1, 2024

The Honorable Gene L. Dodaro
Comptroller General of the United States
Government Accountability Office
441 G Street NW
Washington, DC 20548

Dear Comptroller Dodaro:

Artificial intelligence (AI) is a transformative technology that holds substantial promise for improving government operations. The Inflation Reduction Act (IRA) provided the Internal Revenue Service (IRS) with additional funding for taxpayer service, enforcement, and systems modernization. With these funds, the IRS plans to use advanced analytics and statistical techniques to solve complex tax administration problems. While AI may produce efficiencies by leveraging large quantities of data for decision-making, the IRS must manage potential risks. This technology poses unique challenges to oversight because its inputs and operations are not always visible. It may also present notable risks for the quality and fairness of tax administration.

Given these opportunities and risks, we request that the Government Accountability Office provide the following:

1. A description of how the IRS is using AI and for what purposes (*e.g.*, administrative, research, service, and enforcement).
2. An assessment of the extent to which the IRS has policies and processes that ensure its applications of AI align with key practices for AI accountability or other guidance (*e.g.*, related to development and oversight of AI).
3. A description of the key challenges for the IRS as it implements AI across the agency and how the IRS is addressing such challenges.

Thank you, in advance, for your attention to this matter. We would like to have periodic briefings on the status of your work. If you have any questions, please contact Karen McAfee or Beverly Weshnak on the Committee staff at (202) 225-4021 or Ben Rich in my office at (202) 225-5751.

Comptroller Dodaro
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Sincerely,

A handwritten signature in blue ink that reads "Bill Pascrell Jr." with a horizontal line underneath.

The Honorable Bill Pascrell, Jr.
Ranking Member
Subcommittee on Oversight
Committee on Ways and Means