

# Treasury Official Sends Memo on DOGE Detail to Crapo

---

FEB. 27, 2025

---

February 27, 2025

The Honorable Mike Crapo  
Chairman  
Committee on Finance  
United States Senate  
Washington, DC 20510

Dear Chairman Crapo:

As a follow up to our prior communication and in the interest of providing this Committee with information germane to its function, the Department of the Treasury submits the attached memorandum of understanding for your attention.

Sincerely,

Jonathan Blum  
Principal Deputy Assistant Secretary  
Office of Legislative Affairs

Attachment

---

## Memorandum of Agreement for Detail between OPM and IRS

### Reimbursable Detail

1. The Office of Personnel Management (OPM) hereby enters into an agreement for the temporary detail of Gavin Kliger (Detailee) from OPM to the Internal Revenue Service (IRS). Consistent with government-wide and presidential policy direction to implement the President's Executive Order Establishing and Implementing the President's "Department of Government Efficiency," the IRS has an immediate and critical need for assistance available from OPM in implementing the President's DOGE

agenda to modernize Federal technology and software to maximize governmental efficiency and productivity, in compliance with the Executive Order, of the sort that the IRS is not equipped to handle on its own. The IRS expects OPM, through this detail arrangement, to provide assistance in developing and implementing more efficient and effective tax administration processes beneficial to all taxpayers.

This detail shall be made on a reimbursable basis in accordance with the provisions set forth herein.

## 2. AUTHORITIES

The Economy Act, 31 U.S.C. §1535, provides that an agency may place an order with a major organizational unit within the same agency or another agency for goods or services if: (A) amounts are available; (B) the ordering agency decides the order is in the best interest of the United States Government; (C) the agency to fill the order is able to provide or get by contract the ordered goods or services; and (D) the agency decides ordered goods or services cannot be provided by contract as conveniently or cheaply by a commercial enterprise (payments must be made on the basis of the actual cost of goods or services provided). It is the judgment of the parties that these four criteria are met here.

On January 20, 2025, the President signed an Executive Order entitled Establishing and Implementing the President's "Department of Government Efficiency." The order established the Department of Government Efficiency to implement the President's DOGE Agenda, by modernizing Federal technology and software to maximize governmental efficiency and productivity. The order reorganized and renamed the United States Digital Service as the United States DOGE Service (USDS) within the Executive Office of the President. The order further required each agency to establish a DOGE Team of at least four employees within thirty days, who will coordinate their work with USDS and advise respective Agency Heads on implementing the President's DOGE Agenda, including to promote inter-operability between agency networks and systems, ensure data integrity, and facilitate responsible data collection and synchronization.

As codified by [26 U.S.C. §7803\(a\)](#), Treasury Order 150-10 delegates to the Commissioner of Internal Revenue the responsibility for the administration and enforcement of the Internal Revenue laws. The IRS is responsible for tax administration of the Internal Revenue Code (IRC) (Title 26 United States Code (U.S.C.)). Access, use, disclosure, re-disclosure, sharing and/or dissemination of tax returns or return information is prohibited except as provided by IRC [6103](#). Title [26 U.S.C. §6103\(n\)](#) and Title 26 Code of Federal Regulations (C.F.R.) [§301.6103\(n\)-1](#) authorize the IRS to disclose returns and return information to persons to the extent necessary in connection with the processing, storage, transmission, and reproduction of such returns and return information, the programming, maintenance, repair, testing,

and procurement of equipment, and the providing of other services for the purposes of tax administration. See Appendix 1 for full [26 U.S.C. §6103\(n\)](#) authority.

### 3. PERIOD OF AGREEMENT

A. The terms and conditions described are effective upon the date of execution below for a period not to exceed 120 days and may be extended for up to 120 additional days, subject to the availability of appropriations.

B. This agreement shall become effective when signed by both parties.

C. The agreement may be terminated unilaterally by either party through written notice provided at least 14 calendar days prior.

D. The agreement may be otherwise modified or extended at any time by mutual consent of the parties.

### 4. TERMS AND CONDITIONS

A. DUTIES: The Detailee's duties and responsibilities will include:

- Surveying IRS software, network infrastructure, and information technology (IT) systems to identify opportunities that would promote inter-operability between networks and systems, ensure data integrity, and facilitate responsible data collection and synchronization.
- Identifying opportunities to modernize IRS technology and software to maximize IRS efficiency and productivity.
- Provide software engineering, modern architecture and system design, software delivery, security and site reliability engineering, data engineering, engineering management, and/or executive leadership expertise to champion and deliver modern technology in support of efficient tax administration at the IRS that supports the President's DOGE mission.
- Be responsible for activities including debugging, software testing, and programming in support of the above responsibilities. Quickly adapt and learn by problem-solving within legacy systems and organizational constraints while working collaboratively. Assess the state of current IRS projects and support interventions where major corrections are required.

- Assist on IT projects including infrastructure, implementing safeguards to prevent fraud, and ensuring the integrity and success of these efforts.
- Champion data strategies and build interoperability across other agencies as well as internal and external stakeholders.

**B. For clarity, it is not the intention of this assignment for the Detailee to be provided or gain access to returns or return information as defined in 26 USC §6103(b), including any personally identifiable information associated with such taxpayer records. Should access to IRS systems that contain returns or return information become necessary as part of the Detailee's duties under this agreement, that access shall only be provided if it is anonymized and in a manner that cannot be associated with, directly or indirectly, any taxpayer.**

C. Goals of the Detail Assignment: The purpose of this role is to provide experienced engineering assistance that would contribute to more effective and efficient tax administration practices in support of fulfilling the President's DOGE mission at the IRS, as discussed above. The Detailee, in coordination with the IRS team, will contribute to tasks as assigned by Treasury employee John York or his designee. The Detailee will work across the IRS and in conjunction with Treasury leadership in Departmental Offices to achieve assigned tasks.

D. Controls over Work: The Detailee will report to John York or his designee for the duration of this assignment when performing work under this agreement at IRS facilities and/or on IRS equipment.

E. OPM will achieve full cost recovery for goods and services it is providing under this agreement.

F. Time and Attendance. Detailee's time and attendance will be maintained by the IRS and OPM. The IRS timekeeper will report Detailee's time and attendance to OPM, Chief Administrative Officer, John Pettit, (202) 597-1255, [john.pettit@opm.gov](mailto:john.pettit@opm.gov), on a biweekly basis and will advise OPM of the type and amount of any leave used during that period.

G. Employee Evaluations. Upon request by OPM, the IRS will provide in writing a descriptive evaluation of Detailee's performance.

H. The IRS agrees to perform the following additional responsibilities: provide technical and operational support to Detailee for all IRS activities; and provide office space, IT, and administrative support for the duration of the detail.

## 5. ACCOUNTING DATA:

A. OPM shall present to Treasury a periodic billing statement for the time expended by the Detailee.

B. This Agreement will be reviewed and funded utilizing the General Terms and Conditions (GT&C) (FS Form 7600A) and the Order (FS Form 7600B) and appropriate obligating documents to ensure all terms, conditions, pricing, point of contact information, etc., are still applicable.

C. In determining the reimbursement rate for the Detailee's services, the parties agree to use the Detailee's salary applicable at the time the Detailee performs the work, to include locality pay and benefits, divided by the time actually expended by the Detailee related to the services rendered.

D. The statement shall also include a recitation of the total dollar amount to be reimbursed to OPM by Treasury, which shall not exceed the calculation set forth in subparagraph C above.

E. Upon presentation of the billing statement (time) and/or itemized billing statement (costs), Treasury shall make payment to OPM via the U.S. Treasury's intra-governmental payment and collection system (IPAC).

## 6. RULES, REGULATIONS, AND POLICIES:

A. The Detailee is subject to the Federal statutory and regulatory provisions that govern ethical and other standards of conduct governing both OPM and the IRS, conflicts of interest, and limitations on political activity (18 U.S.C. §§203, 205, 207, and 208, 5 C.F.R. Parts 2635, 3101 and 4501, and 5 U.S.C. §§7321 – 7326, 5 C.F.R. Part 733, and 5 C.F.R. Part 734). The Detailee shall be subject to the Treasury Supplemental Standards of Ethical Conduct at 5 CFR Part 3101.

B. Consistent with the implementing regulations of 5 C.F.R. part 2634, the Detailee should continue to file his/her required financial disclosure reports with OPM while on detail, and

OPM shall provide a copy of said reports to an IRS ethics official upon request for IRS to assess and mitigate as necessary any conflicts of interest.

C. OPM is responsible for ensuring that the Detailee receives required ethics training.

D. The Detailee will comply with governing statutes, regulations, or directives, including but not limited to FISMA, FITARA, the Privacy Act, the Federal Acquisition Regulation, and the Trade Secrets Act.

E. The Detailee will comply with applicable cybersecurity risk mitigation measures, as determined by the IRS Chief Technology Officer.

F. The Detailee will comply with all relevant federal, security, ethics, and confidentiality laws, regulations, and policies, including records management, privacy and information security requirements.

G. The Detailee will access data, information, and systems for only legitimate purposes consistent with the job duties and restrictions described above.

H. The Detailee will not access, or attempt to access, classified information without proper security clearance and need to know.

I. The Detailee will comply with the requirements of the Privacy Act for systems that collect information on individuals, including, if necessary, publishing or amending Systems of Records Notices to adequately account for the information it collects.

J. Upon completion of the Detailee's work at the IRS, the Detailee will handle data or information according to records retention law, litigation holds, and any other applicable requirements.

K. The Detailee will comply with the requirements for Information Security and Privacy, Disclosure, Safeguards, and Recordkeeping contained in Appendix 1 to this Memorandum of Agreement.

## 7. LOCATION OF WORK ASSIGNMENT:

The Detailee's work location shall be any IRS facility per direction of the IRS Supervisor.

## 8. PENDING LITIGATION

At the time of execution of this MOU, certain federal court orders are in place that could be construed to bar an OPM detailee from accessing certain Treasury or IRS data systems. Accordingly, the IRS shall not provide the detailee with access to such systems without further written approval from Treasury leadership and the Treasury's Office of the General Counsel.

9. SIGNATURES:

Charles Ezell  
Acting Director  
Office of Personnel Management

02/19/2025  
Date

William T. Sessions III  
Acting Assistant Secretary for Management  
US Treasury Department

02/19/2025  
Date

Gavin Kliger  
  
02/19/2025  
Date

---

Appendix 1  
INFORMATION SECURITY

IRS, OPM and the Detailee will comply with the requirements of the Federal Information Security Management Act (FISMA), 44 USC Chapter 35, Subchapter II, as amended by the Federal Information Security Modernization Act of 2014 (Pub. L. 113-283); related Office of Management and Budget (OMB) circulars and memoranda, such as Circular A-130, Management of Federal Information as a strategic Resource (July 28, 2016), and Memorandum M-17-12, Preparing for and Responding to a Breach of Personally Identifiable Information (January 3, 2017); National Institute of Standards and Technology (NIST) directives; and the Federal Acquisition Regulations, including amendments published after the effective date of this agreement. These laws, directives, and regulations include requirements for safeguarding Federal information systems and Personally Identifiable Information (PII) used in Federal

agency business processes, as well as related reporting requirements. Both agencies recognize, and will implement, the laws, regulations, NIST standards, and OMB directives, including those published subsequent to the effective date of this agreement. FISMA requirements apply to all Federal contractors, organizations, or entities that possess or use Federal information, or that operate, use, or have access to Federal information systems on behalf of an agency. Both agencies are responsible for oversight and compliance of their contractors and agents.

A. Incident Reporting. If IRS, OPM, or the Detailee experiences an incident involving the loss or breach of PII provided under the terms of this agreement, they will follow the incident reporting guidelines issued by OMB. In the event of a reportable incident under OMB guidance involving PII, the agency experiencing the incident is responsible for following its established procedures, including notification to proper organizations (e.g., United States Computer Emergency Readiness Team and the agency's privacy office). Immediately upon discovery of a possible incident involving IRS-provided PII, OMB will contact IRS IT Security Operations: [cybersolutions@irs.gov](mailto:cybersolutions@irs.gov); 844-377-6109.

B. Breach Notification. IRS, OPM, or the Detailee (as applicable will follow PII breach notification policies and related procedures as required by OMB Memorandum M-17-12 (January 3, 2017)). The agency that experienced the breach determines that risk of harm requires notification to affected individuals and/or other remedies, that agency will carry out these remedies without cost to the other agency.

#### PRIVACY, DISCLOSURE, SAFEGUARDS, AND RECORD KEEPING REQUIREMENTS

Any confidential tax return information provided by IRS under this agreement may not be further disclosed or used by the Detailee for any purpose other than as outlined within this agreement. As a condition of receiving any confidential tax return information from the IRS, the Detailee will:

A. Comply with the provisions set forth within the Privacy Act, 5 U.S.C. §552a and [26 U.S.C. §6103](#), C.F.R. [§301.6103\(n\)-1](#), and the standards of IRS Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies, which is the IRS published guidance for security and other safeguards for protecting tax returns and return information.

B. Establish procedures to maintain the confidentiality and privacy of return information and protect it from unauthorized access and disclosure.

C. Ensure that his access to return information defined by [26 U.S.C. §6103\(b\)](#), shall be limited to when his duties require access for purposes of carrying out responsibilities under this agreement. He may only access return information to the extent necessary to perform



services for tax administration purposes on behalf of the IRS and may not use it for any other purpose. Prior to releasing any return information to a subcontractor, if necessary, he must have written authorization from the IRS.

D. Receive awareness training from the IRS regarding the confidentiality restrictions and certify acknowledgement, in writing, that they are informed of the confidentiality restrictions on access, use, and disclosure consistent with [26 U.S.C. §6103](#), and be made aware of criminal penalties and civil liability under 26 U.S.C [§§7213](#), [7213A](#), and [7431](#).

E. Ensure data provided, exchanged, stored, accessed, used, retained, or otherwise governed by this agreement will not be shared, handled, or further disseminated in a manner that would violate federal law, regulation, or applicable System of Records Notices (SORNs).

F. Ensure return information shared under this agreement is appropriately destroyed by the Detailee in accordance with IRS policy upon completion of services rendered for tax administration purposes on behalf of the IRS and consistent with the requirements set forth in the most recent revision of Publication 1075, Tax Information Security Guidelines for Federal, State, and Local Agencies.

G. Unless otherwise required by law, ensure the Detailee notifies the IRS if he receives or becomes aware of a request for information, including under the Freedom of Information Act (FOIA), 5 U.S.C. §552, the Privacy Act, 5 U.S.C. §552a, or pursuant to any judicial or administrative proceeding, related to its work for the IRS under this agreement; the IRS will handle such request or demand in accordance with [26 U.S.C §6103](#).

H. Notwithstanding IRC. [§6103](#) and any other provision of this agreement, the IRS will not disclose information if the disclosure is prohibited by any other federal law, including:

1. Information obtained pursuant to tax conventions subject to I.R.C. [§6105](#).
2. Wagering tax information defined in IRC [§6103\(o\)\(2\)](#) and [§4424](#).
3. Currency transaction reports filed under Title 31.
4. Grand Jury information protected by Rule 6(e) of the Federal Rules of Criminal Procedures.