The Honorable David J. Kautter  
Acting Commissioner  
The Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Dear Acting Commissioner Kautter,

We write to express our concern about a recent event occurring during the tax filing season.

This year, on April 17th (“Tax Day”), the Internal Revenue Service (“IRS”) began notifying lawmakers that core systems powering the Direct Pay and Payment Plan functions failed in the morning of Tax Day 2018. These systems allow taxpayers, who owe taxes, to pay online without incurring any fees or penalties. We understand that some taxpayers received error messages and faced the possibility of filing a late return or finding an alternative method to complete last minute submissions.

As you know, the failed computer system is located in West Virginia and a backup exists in Tennessee. We learned, however, that if the IRS transitioned to a backup system that the process would take a few days and create considerable confusion for taxpayers and chaos for IRS administrators. We also know that the system failure affected Direct Pay and other online taxpayer services -- including Where’s My Refund.

While we were relieved that the IRS resumed operations of the impacted, electronic services by the end of Tax Day and provided a deadline extension to taxpayers, we would like to understand how this significant disruption of service transpired. Our hope is that this will not reoccur in the future. Accordingly, we respectfully request written responses to our questions by May 4, 2018:

1. Was this purely a hardware failure, or were there software issues that led to the crash?
2. What was the age and source of the technology or technologies that led to the crash?
3. Were any contractors involved? If so, please explain—
   a. which contractor(s) was involved;
   b. whether a similar system failure occurred with the IRS or any of such contractor’s other customers. If so, when and what happened with other system failures; and
   c. whether this vulnerability or any others that could impact processing during the filing season were previously known or disclosed by the contractor(s) in advance?
4. What, if any, other systems or functionalities were impacted because they were dependent upon the West Virginia system? Please provide a list of all impacted systems and a brief description of what each system does.

5. Does the IRS have clear internal contingency plans and procedures for dealing with an event like this incident on your website and through other sources?

6. What guidance did the IRS provide to taxpayers about the system failures on April 17, 2018?

7. How and when was the crash first identified?

8. Please explain how the IRS responded and repaired the system failure.

9. How long did it take the IRS to repair and fully reactivate the system?

10. Is there any reason to believe this system has ongoing vulnerabilities?

11. Was taxpayer data compromised in any way as a result of this incident?

12. Is there any backlog remaining in the IRS system of returns that still need processing?

In addition to receiving written responses to each of the above questions, we respectfully request that you continue to update our staff on this matter as information becomes available. We look forward to working together to prevent a future reoccurrence of system failures.

As always, we appreciate your prompt response to these questions, and we look forward to working together to ensure that the IRS provides the highest level of service to American taxpayers throughout the year and especially on Tax Day.

Sincerely,

Suzan DelBene
Member of Congress

Lynn Jenkins
Chairman
Committee on Ways and Means
Subcommittee on Oversight

John Lewis
Ranking Member
Committee on Ways and Means
Subcommittee on Oversight

David Schweikert
Member of Congress