



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20005

INSPECTOR GENERAL  
FOR TAX  
ADMINISTRATION

September 30, 2020

The Honorable Ron Wyden  
United States Senate  
221 Dirksen Senate Office Building  
Washington, DC 20510

The Honorable Elizabeth Warren  
United States Senate  
309 Hart Senate Office Building  
Washington, DC 20510

Dear Senator Wyden and Senator Warren:

This letter is in response to your correspondence dated September 24, 2020, to the Treasury Inspector General for Tax Administration (TIGTA) regarding concerns about Internal Revenue Service (IRS) Criminal Investigation's (CI) use of a database provided by a contractor containing location data from millions of Americans' cell phones. You requested that TIGTA investigate CI's use of commercial databases in the performance of its duties, and that TIGTA examine the legal analysis IRS lawyers performed to authorize this practice. Your concern is that CI's use of the data described above may not be consistent with the holding of the Supreme Court in the case *Carpenter v. United States*.

We are going to conduct a review of this matter, and we are in the process of contacting the CI division about this review. Upon completion, to the extent allowable under the law, we will advise you of the results.

If you have any questions, please do not hesitate to call me at (202) 622-6500, or have a member of your staff contact David Barnes, Acting Congressional Liaison, at (202) 622-3062.

Sincerely,

J. Russell George  
Inspector General