

Congress of the United States

Washington, DC 20515

February 26, 2026

The Honorable Scott Bessent
Secretary of the Treasury and Acting Commissioner of Internal Revenue
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

Dear Secretary Bessent:

We write to express our grave concern regarding recent *Washington Post*¹ reporting that the Internal Revenue Service improperly shared confidential tax information of thousands of individuals with immigration enforcement officials at the Department of Homeland Security (DHS). This reporting, together with the sworn declaration of IRS Chief Risk Officer Dottie Romo filed on February 11th in *Center for Taxpayer Rights v. IRS*², validates what we have been warning about for nearly a year: that the administration's unprecedented arrangement to weaponize the IRS for immigration enforcement was unlawful, reckless, and certain to result in the unauthorized disclosure of Americans' most sensitive personal information.

Many of the undersigned Members of Congress raised these precise concerns in *amicus* briefs filed in federal court. In July 2025, ninety-three Members of Congress warned the D.C. Circuit in *Centro de Trabajadores Unidos v. Bessent*³ that the IRS-ICE Memorandum of Understanding was "a dangerous and pretextual attempt at immigration enforcement untethered to the statute" that would "very likely" result in "unauthorized disclosure of the records of thousands of similarly named individuals." In September 2025, Members of the Congressional Hispanic Caucus filed an *amicus* brief in *Center for Taxpayer Rights v. IRS*⁴ warning that the IRS had abandoned its longstanding privacy protections without explanation, in violation of the Administrative Procedure Act (APA), and that the bulk data-sharing arrangement would compromise taxpayer privacy and "raise the possibility of grave consequences for individuals misidentified."

Every one of these warnings has now been proven correct. The IRS's own Chief Risk Officer has confirmed under oath that the agency disclosed current addresses for individuals whose ICE-supplied data contained entries such as "Failed to Provide," "Unknown Address," and "NA NA," as well as in response to addresses that were jails, detention facilities, or prisons rather than residential addresses.⁵ Since the data sharing occurred, the U.S. District Court for the District of Columbia⁶ concluded that the IRS's disclosure of taxpayer data to ICE was unlawful, while the U.S. District Court for the District of Massachusetts⁷ determined that the request by DHS was also unlawful in multiple respects and enjoined DHS from using the data. The administration ignored every internal warning, every judicial finding, and every concern raised by Congress.

¹ Jeff Stein et al., "IRS Improperly Shared Immigrant Data with DHS Enforcement Officials," *The Washington Post*, 11 Feb. 2026.

² Declaration of Dottie Romo, *Center for Taxpayer Rights v. Internal Revenue Service*, No. 1:25-cv-00457-CKK (D.D.C. Feb. 11, 2026), ECF No. 68.

³ Brief of Amici Curiae Ninety-Three Members of Congress, *Centro de Trabajadores Unidos v. Bessent*, No. 25-5181 (D.C. Cir. July 7, 2025).

⁴ Brief of the Congressional Hispanic Caucus Leadership as *Amici Curiae*, *Center for Taxpayer Rights v. Internal Revenue Service*, No. 25-cv-457-CKK (D.D.C. Sept. 5, 2025).

⁵ Romo Decl. ¶¶ 10–15.

⁶ *Center for Taxpayer Rights v. Internal Revenue Service*, No. 1:25-cv-00457-CKK, 2025 WL 3251044 (D.D.C. Nov. 21, 2025).

⁷ *Community Economic Development Corp. v. Bessent*, No. 25-cv-12822 (D. Mass. Feb. 5, 2026).

I. The Administration Deliberately Circumvented Long-Standing Taxpayer Privacy Safeguards

News coverage confirms what the courts have found: the IRS’s longstanding privacy safeguards were deliberately circumvented to facilitate mass data-sharing with immigration enforcement. The *Washington Post* reports that the IRS’s privacy department was “largely sidelined from the talks” establishing the data-sharing arrangement, and that its IT department—which was taken over by officials affiliated with the Department of Government Efficiency—implemented the data exchange.⁸ Senior IRS employees warned that the program was likely illegal and would sweep up misidentified people, but those warnings were disregarded.⁹ In fact, many officials, including the Chief Risk Officer, Chief Privacy Officer, and several Acting IRS Commissioners, also quit in earlier moments related to the data sharing agreement,¹⁰ and reporting by ProPublica also indicated that hundreds of IRS staff have departed in response to this and other concerns.¹¹

The administrative record in the D.C. litigation reveals a troubling pattern. When ICE first requested taxpayer data in February 2025, the IRS’s Chief Counsel properly concluded that disclosure would be unlawful because “removal proceedings are generally civil in nature.”¹² When ICE’s subsequent requests were reviewed by career officials, they again were found deficient. In response, Treasury officials directed IRS staff to bypass the career legal reviewer who had been blocking the requests and obtain approval from a different official, who provided legal clearance the same day.¹³ The IRS’s Chief Privacy Officer emailed concerns about the “unique circumstances of this data exchange,” noting it was “unclear if the Commissioner ha[d] been briefed”—just days before the August 7, 2025 disclosure.¹⁴

On April 17, 2025, the IRS removed from its Internal Revenue Manual the longstanding policy that “requests for addresses only cannot be honored because IRC § 6103(i)(2) requires that the requester provide an address.”¹⁵ This reversal of decades of settled interpretation—accomplished without public notice, without reasoned explanation, and without consulting the agency’s own privacy experts—was precisely the kind of arbitrary and capricious agency action that the D.C. district court found violated the APA. As that court stated, a reasonable taxpayer would find it “highly offensive to discover that the IRS now intends to share that information permissively because it has replaced its promise of confidentiality with a policy of disclosure.”¹⁶

The Romo Declaration filed on February 11th further reveals that the IRS’s compliance procedures were not designed to detect the very data insufficiencies that led to erroneous disclosures. The IRS’s procedures checked only that address fields were not empty and contained a zip code proxy—but were not designed to identify entries such as “Failed to Provide” or addresses of jails and detention facilities.¹⁷ This is not a minor technical glitch. It is the foreseeable consequence of an administration that sidelined the professionals responsible for protecting taxpayer privacy and replaced careful, individualized review with a rushed, automated process built to serve immigration enforcement objectives.

II. Affected Individuals Must Be Notified and Officials Held Accountable

⁸ Stein et al., *supra* note 1.

⁹ Stein et al., *supra* note 1.

¹⁰ Nathan Layne and Kanishka Singh, “Top IRS officials join chief in quitting following immigration data deal,” Reuters, 10 April 2025.

¹¹ William Turton, Christopher Bing and Avi Asher-Schapiro, “The IRS Is Building a Vast System to Share Millions of Taxpayers’ Data With ICE,” ProPublica, 15 July 2025.

¹² Ctr. for Taxpayer Rights, 2025 WL 3251044, at *6 (citing Admin. R. at TD_03–04).

¹³ Id. at *7 (citing Admin. R. at TD_104).

¹⁴ Id. at *31 (citing Admin. R. at TD_131).

¹⁵ IRM § 11.3.28 (2025) (“Material Changes”), https://www.irs.gov/irm/part11/irm_11-003-028.

¹⁶ Ctr. for Taxpayer Rights, 2025 WL 3251044, at *16.

¹⁷ Romo Decl. ¶¶ 12–14.

The Romo Declaration estimates that fewer than five percent of the 47,289 matches—approximately 2,364 individuals¹⁸—had incomplete or insufficient ICE-provided address data. But this figure likely understates the true scope of harm. These are individuals whose most sensitive personal information was disclosed to immigration enforcement authorities based on demonstrably inadequate data, in a process that two federal courts have ruled unlawful.

Under 26 U.S.C. § 7431, taxpayers whose return information has been unlawfully disclosed may recover the greater of actual damages sustained or \$1,000 for each act of unauthorized disclosure, plus the costs of the action. Where the disclosure was willful or the result of gross negligence, punitive damages are also available. Every individual whose data was improperly shared is entitled to pursue these remedies—but they cannot do so unless the government informs them that their information was compromised.

It is therefore imperative that the IRS immediately notify every affected individual that their confidential taxpayer information was unlawfully disclosed. The *Washington Post* reports that the IRS has declined to state whether it will notify affected taxpayers. This is unacceptable. The government has a legal and moral obligation to inform these individuals so they can exercise the rights that Congress provided to protect them against exactly this kind of abuse.

Moreover, under 26 U.S.C. § 7213, willful unauthorized disclosure of taxpayer return information is a felony punishable by a fine of up to \$5,000, imprisonment for up to five years, or both, along with mandatory termination from federal employment. The administration must identify every individual who authorized unlawful disclosures and hold them accountable to the extent applicable under the law. Officials who sidelined career privacy experts and overrode internal legal objections to push through this arrangement bear particular responsibility.

III. The Administration’s Actions Threaten the Foundation of Our Tax System

Two federal courts have found the IRS-ICE data-sharing arrangement to be unlawful.¹⁹ The February 5, 2026, decision in *CEDC v. Bessent* (D. Mass.) went further, finding that ICE’s own handling, use, and storage of taxpayer data violated Section 6103—even beyond the IRS’s improper disclosure. That court found that ICE’s cross-referencing of the disclosed data to identify 33,000 “updated addresses”²⁰ constituted an impermissible use of taxpayer information by employees who were not “personally and directly engaged” in any criminal investigation. The court also found that the data was improperly stored on a single unnamed official’s government-issued computer, in violation of Section 6103(p)’s safeguard requirements.²¹

The fiction that ICE was conducting legitimate criminal investigations has been exposed by every court to examine it. ICE identified a single Assistant Director as “personally and directly engaged” in 1.28 million criminal investigations—a practical and legal impossibility, as Judge Kollar-Kotelly found.²² ICE’s first two requests to the IRS were rejected as deficient. When career IRS officials continued to raise legal objections, the administration bypassed them. The purpose was never criminal prosecution.

This agenda has come at an extraordinary cost. The Yale Budget Lab has estimated that the IRS-ICE data-sharing arrangement could result in a loss of \$25 billion in federal tax revenue in 2026, and \$313 billion over the next decade,²³ as taxpayers who were assured their information would remain confidential lose trust in

¹⁸ Romo Decl. ¶ 15.

¹⁹ Order, *Center for Taxpayer Rights v. Internal Revenue Service*, No. 1:25-cv-00457-CKK (D.D.C. Nov. 21, 2025), ECF No. 53.

²⁰ *CEDC v. Bessent*, No. 25-cv-12822, slip op. at 36–38 (D. Mass. Feb. 5, 2026).

²¹ *Id.* at 37 (citing Fitzgerald Decl. ¶ 6).

²² *Ctr. for Taxpayer Rights*, 2025 WL 3251044, at *22–24.

²³ Brief of Amici Curiae Ninety-Three Members of Congress, *supra* note 3, at 27–28 (citing Yale Budget Lab estimates).

the system. Undocumented immigrants alone paid \$59.4 billion in federal taxes in 2022.²⁴ The administration's reckless disregard for the law is not only a violation of the rights of individual taxpayers—it threatens the voluntary compliance system that is the foundation of federal tax collection and, with it, the fiscal health of the nation.

For nearly fifty years, since Congress enacted the Tax Reform Act of 1976, the confidentiality of tax returns has been sacrosanct. Congress created Section 6103 to ensure that taxpayer information would never again be weaponized for political purposes, as was attempted during the Nixon administration. The current administration has shattered that promise and attempted to turn the IRS into an instrument of immigration enforcement, sidelined the career professionals tasked with protecting taxpayer privacy, and exposed thousands of individuals to unlawful disclosure of their most sensitive personal information.

Given the severity of these revelations, we request detailed responses to the following questions no later than March 12, 2026:

1. Provide the precise number of individuals whose taxpayer information was improperly disclosed, disaggregated by the type of data deficiency (e.g., “Failed to Provide,” “Unknown Address,” “NA NA,” incomplete address, detention facility address).

2. Why did IRS's "compliance procedures" fail to flag entries where the address field had "Failed to Provide," "Unknown Address," or "NA NA"? In addition, explain whether, in the August 7, 2025, disclosure, any taxpayer return information—that is, information filed by or on behalf of the taxpayer, as defined in 26 U.S.C. § 6103(b)(3)—was disclosed to ICE? If so, was an *ex parte* court order obtained pursuant to Section 6103(i)(1), as required by law? If no court order was obtained, please explain the legal basis for any disclosure that occurred.

3. Were any United States citizens, lawful permanent residents, DACA recipients, work visa holders, or other individuals with authorized immigration status among those whose information was improperly disclosed? In addition, the protections of the taxpayer confidentiality statute apply to all taxpayers, so please also identify how many individuals outside of these categories had their information unlawfully disclosed. Describe what, if any, steps have been taken to remediate the harm to these individuals.

4. Why did it take over 5 months (August 7, 2025 to January 23, 2026) for Treasury to notify DHS of the problem especially given the active litigation? When did the IRS first discover the data deficiencies identified in the Romo Declaration? The declaration states that Treasury notified DHS on January 23, 2026, but does not specify when the IRS itself became aware of the errors. Provide a precise timeline. Why were the courts and Congress not notified immediately upon the discovery?

5. Who designed these compliance procedures, and were privacy department staff involved? Who made the decision to sideline the IRS's privacy department from the development and implementation of the data-sharing arrangement? Were the changes to the IRM made to reduce review protocols material to this serious lapse? What role did officials affiliated with the Department of Government Efficiency play in overriding internal privacy safeguards, designing the automated data exchange process, and modifying the IRS's IT infrastructure to facilitate mass data transfers?

6. Identify by name and title every individual who authorized the August 7, 2025, disclosure of taxpayer addresses to ICE. The administrative record shows that Treasury officials directed IRS staff to bypass the career legal reviewer and obtain approval from a different official. Who directed this bypass, and on whose authority?

²⁴ Brief of the Congressional Hispanic Caucus Leadership, *supra* note 4, at 20.

Will the administration pursue civil and criminal penalties under Sections 7213 and 7431 against any officials responsible for the unlawful disclosures?

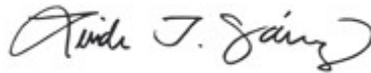
7. Provide a timeline for when all affected individuals will be notified that their confidential taxpayer information was unlawfully disclosed, so that they may exercise their rights under 26 U.S.C. § 7431. If the IRS does not intend to notify affected individuals, state the legal basis for withholding such notification.

Congress enacted Section 6103 to protect every taxpayer—regardless of immigration status—and we will use every tool at our disposal to ensure that the law is enforced. We ask that our request to the Department of the Treasury and the IRS receive full and fair consideration consistent with all applicable laws, rules, and regulations.

Sincerely,



Adriano Espaillat
Chair
Congressional Hispanic Caucus



Linda T. Sánchez
Member of Congress



Nanette Diaz Barragán
Member of Congress



James R. Walkinshaw
Member of Congress



SETH MOULTON
Member of Congress



Eleanor Holmes Norton
Member of Congress



Diana DeGette
Member of Congress



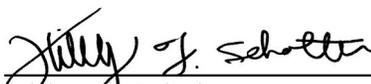
Brad Sherman
Member of Congress



Jared Huffman
Member of Congress



Rashida Tlaib
Member of Congress



Hillary F. Scholten
Member of Congress



Maxine Dexter
Member of Congress



Joaquin Castro
Member of Congress



Timothy M. Kennedy
Member of Congress



Sylvia R. Garcia
Member of Congress



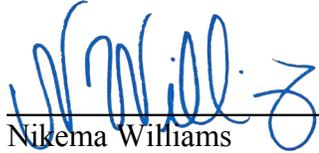
Delia C. Ramirez
Member of Congress



Andrea Salinas
Member of Congress



Juan Vargas
Member of Congress



Nikema Williams
Member of Congress



Mary Gay Scanlon
Member of Congress



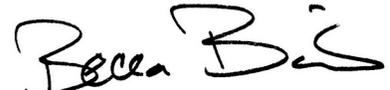
Yvette D. Clarke
Member of Congress



Veronica Escobar
Member of Congress



Jesús G. "Chuy" García
Member of Congress



Becca Balint
Member of Congress



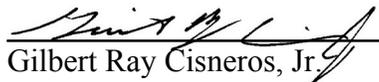
Jan Schakowsky
Member of Congress



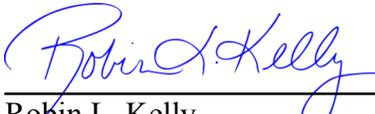
Deborah K. Ross
Member of Congress



Dan Goldman
Member of Congress



Gilbert Ray Cisneros, Jr.
Member of Congress



Robin L. Kelly
Member of Congress



John Garamendi
Member of Congress



Maxwell Alejandro Frost
Member of Congress



Jim Costa
Member of Congress



J. Luis Correa
Member of Congress



Ritchie Torres
Member of Congress



Henry C. "Hank" Johnson, Jr.
Member of Congress



Madeleine Dean
Member of Congress



Robert J. Menendez
Member of Congress