

Congress of the United States

Washington, DC 20515

March 25, 2025

Melanie Krause
Acting Commissioner
Internal Revenue Service
1111 Constitution Ave NW
Washington, D.C. 20224

The Honorable Kristi Noem
Secretary of Homeland Security
Department of Homeland Security
2707 Martin Luther King Jr Ave SE
Washington, D.C. 20528

Dear Ms. Krause and Secretary Noem,

We write to express our grave concern regarding reports that the Internal Revenue Service (IRS) is considering disclosing taxpayer information, including Individual Taxpayer Identification Numbers (ITINs) and address information, to the Department of Homeland Security (DHS) for immigration enforcement purposes. Such actions would undermine taxpayer confidentiality, erode trust in our nation's tax system, and have a chilling effect on compliance, particularly among immigrant communities who contribute billions in tax revenue annually.

Section 6103 of the Internal Revenue Code establishes strong protections for taxpayer information, ensuring that personal data remains confidential except under strictly defined circumstances. While Section 6103(i) provides narrow exceptions for sharing tax information with federal law enforcement agencies investigating certain non-tax crimes, it does not grant authority for using tax records to facilitate *civil* immigration enforcement. For decades, the IRS has resisted calls to weaponize taxpayer data for immigration crackdowns, recognizing that doing so would jeopardize the integrity of our voluntary tax compliance system.

The IRS itself has previously stated that “[a]ny sharing of confidential taxpayer information, directly or indirectly, with immigration authorities would have a chilling effect on efforts to bring ITIN holders, and potential ITIN holders, into the U.S. tax system.”¹ The National Taxpayer Advocate has similarly warned that any disruption to the balance between tax law and immigration enforcement “will undermine voluntary compliance.”²

The IRS has long maintained that tax compliance must be encouraged through confidentiality protections.³ Any deviation from this guiding principle risks eroding public trust and discouraging taxpayers from fulfilling their obligations. If immigrants fear that filing taxes could expose them to deportation, many will choose not to file, reducing Federal revenues that contribute to funding public schools, health care, and disaster relief for Americans while shifting resources to the informal economy. This would increase deficits and shift a higher proportion of the tax burden onto American citizens.

The Office of Chief Counsel at the IRS has also affirmed the limits on disclosing taxpayer information. A 2010 IRS memorandum clarified that while the agency may disclose tax information for certain criminal violations, Section 6103 generally prohibits employees of the IRS's Taxpayer Advocate Service from sharing taxpayer return information, including ITIN-related data, with immigration enforcement agencies.⁴ This legal framework

¹ Office of the Commissioner of the Internal Revenue Service, *Social Security Number and Individual Taxpayer Identification Number Mismatches and Misuse*. Hearing Before the Subcomm. on Oversight and Subcomm. on Social Security of the H. Comm. On Ways & Means, 108th Cong. 7, 12 (March 10, 2004).

² National Taxpayer Advocate, *2016 Annual Report to Congress*, taxpolicycenter.org/.

³ Joint Committee on Taxation, *Present Law and Background Relating to Tax Issues Associated with Immigration Reform*, Scheduled for a Public Hearing Before the House Committee on Ways and Means, July 26, 2006.

⁴ Office of Chief Counsel, Internal Revenue Service, Memorandum PMTA-2010-21, June 21, 2010.

reinforces that any attempt to repurpose tax data for immigration enforcement would be a clear violation of the Internal Revenue Code.

Recent reports indicate that DHS has requested taxpayer data from the IRS to facilitate large-scale immigration enforcement operations.⁵ This request follows concerning reports regarding the removal of Treasury officials who resisted attempts by DOGE to access sensitive payment systems, including the acting IRS Chief Counsel.^{6,7} These actions suggest an alarming politicization of taxpayer information and a potential violation of legal protections afforded to all individuals, regardless of immigration status.


A complaint filed in the U.S. District Court for the District of Columbia last week accurately underscores the legal and ethical ramifications of these actions.⁸ The plaintiffs rightfully argue that any IRS cooperation with DHS in using taxpayer data for civil immigration enforcement would contravene federal law, including Section 6103, which strictly limits the disclosure of tax information.

Legal precedent supports the principle of strict tax confidentiality. In *Church of Scientology of Cal. v. IRS*, 484 U.S. 9 (1987), the Supreme Court reaffirmed that Section 6103 strictly limits the disclosure of tax return information.⁹

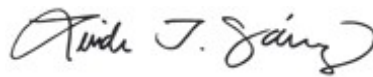
We urge the IRS and DHS to categorically reject any effort to misuse tax data for immigration enforcement. We request a formal clarification of your agencies' policies on this matter, including any communications regarding DHS requests for taxpayer information. Furthermore, we call upon the IRS to reaffirm its longstanding commitment to taxpayer privacy and to take all necessary steps to prevent any erosion of these critical protections.

We look forward to your prompt response and stand ready to work with your agencies to uphold the integrity of our tax system and the privacy rights of all taxpayers.

Sincerely,



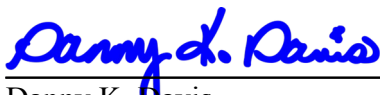
Debbie Wasserman Schultz
Member of Congress



Linda T. Sánchez
Member of Congress



Dan Goldman
Member of Congress



Danny K. Davis
Member of Congress



Frederica S. Wilson
Member of Congress



Rashida Tlaib
Member of Congress

⁵ Jacob Bogage et al., “DHS asks IRS for addresses of people believed to be in U.S. illegally.” *Washington Post*, Feb. 28, 2025.

⁶ Jeff Stein et al., “Senior U.S. official exits after rift with Musk allies over payment system.” *Washington Post*, Jan. 31, 2025

⁷ Jeff Stein et al., “Top IRS lawyer pushed aside as DOGE seeks records and 20% staff cuts.” *Washington Post*, March 13, 2025

⁸ *Centro de Trabajadores Unidos v. Bessent*, Civil Action No. 25-677 (D.D.C. 2025)

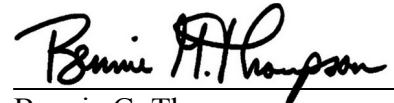
⁹ *Church of Scientology of Cal. v. IRS*, 484 U.S. 9 (1987).



James P. McGovern
Member of Congress



Pramila Jayapal
Member of Congress



Bennie G. Thompson
Member of Congress



Eleanor Holmes Norton
Member of Congress



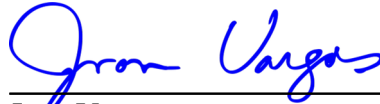
Delia C. Ramirez
Member of Congress



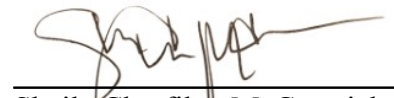
Andre Carson
Member of Congress



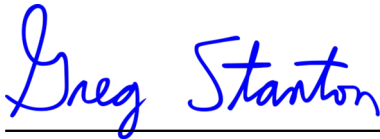
Yvette D. Clarke
Member of Congress




Juan Vargas
Member of Congress



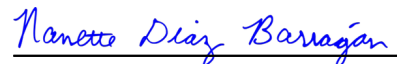
Sheila Cherfilus-McCormick
Member of Congress



Greg Stanton
Member of Congress



Jasmine Crockett
Member of Congress



Nanette Diaz Barragan
Member of Congress



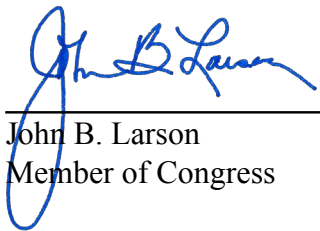
Veronica Escobar
Member of Congress



LaMonica McIver
Member of Congress



Ro Khanna
Member of Congress



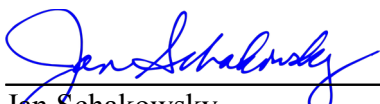
John B. Larson
Member of Congress



Shri Thanedar
Member of Congress



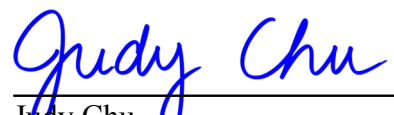
Diana DeGette
Member of Congress



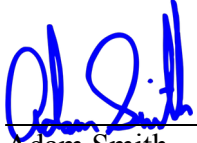
Jan Schakowsky
Member of Congress



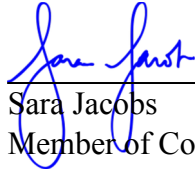
Chellie Pingree
Member of Congress



Judy Chu
Member of Congress



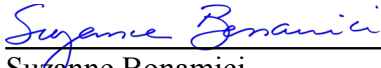
Adam Smith
Member of Congress



Sara Jacobs
Member of Congress



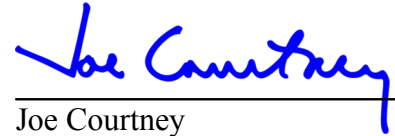
Seth Moulton
Member of Congress



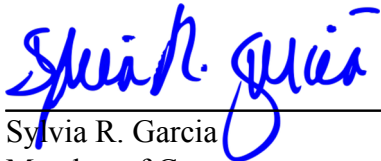
Suzanne Bonamici
Member of Congress



Betty McCollum
Member of Congress



Joe Courtney
Member of Congress



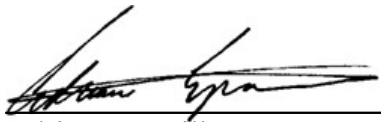
Sylvia R. Garcia
Member of Congress



Jesús G. "Chuy" García
Member of Congress



John Garamendi
Member of Congress



Adriano Espaillat
Member of Congress



Joyce Beatty
Member of Congress



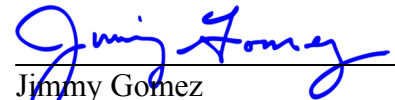
Gwen S. Moore
Member of Congress



Darren Soto
Member of Congress



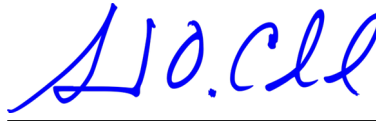
Alexandria Ocasio-Cortez
Member of Congress



Jimmy Gomez
Member of Congress



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



Salud Carbajal
Member of Congress



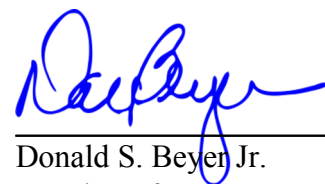
Greg Casar
Member of Congress



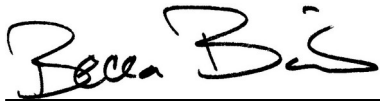
Jimmy Panetta
Member of Congress



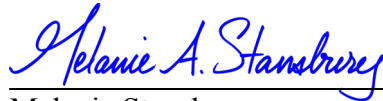
Steve Cohen
Member of Congress



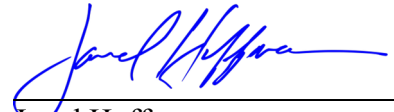
Donald S. Beyer Jr.
Member of Congress



Becca Balint
Member of Congress



Melanie Stansbury
Member of Congress



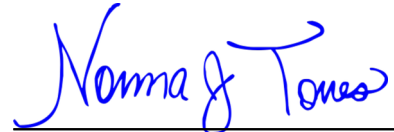
Jared Huffman
Member of Congress



Eric Swalwell
Member of Congress



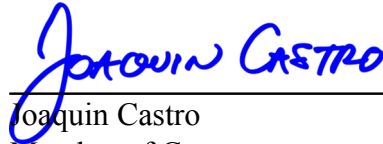
Bradley Scott Schneider
Member of Congress



Norma J. Torres
Member of Congress



Maxine Dexter
Member of Congress



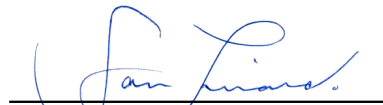
Joaquin Castro
Member of Congress



Dina Titus
Member of Congress



J. Luis Correa
Member of Congress



Sam T. Liccardo
Member of Congress



Julia Brownley
Member of Congress



Jim Tokuda
Member of Congress



Jim Costa
Member of Congress