

# United States Senate

WASHINGTON, DC 20510

January 29, 2026

The Honorable Scott Bessent  
Acting Commissioner, Internal Revenue Service  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

Dear Acting Commissioner Bessent:

We are writing regarding the IRS's unprecedented and disturbing disclosure of federal tax return information to the Department of Homeland Security (DHS), including U.S. Immigration and Customs Enforcement (ICE), pursuant to the April 2025 Memorandum of Understanding (MOU) and the Implementing Agreement.

These arrangements raise serious questions about the IRS's compliance with the confidentiality rules in Internal Revenue Code (IRC) § 6103, the "safeguarding" requirements applicable to disclosed return information, and the extent to which these disclosures have reduced tax revenue by discouraging voluntary tax compliance.

Public filings in litigation concerning the legality of this arrangement revealed that ICE submitted a request on June 27, 2025, seeking "the last known address of approximately 1.28 million individuals," and the IRS provided address information for approximately 47,000 individuals on August 7, 2025.<sup>1</sup> The plaintiffs also challenge whether the IRS and ICE complied with the statutory requirement that any disclosures be limited to officers "personally and directly engaged" in specific criminal investigations and whether ICE's request adequately specified the taxable period(s) and "specific reason(s)" for relevance. In other words, the plaintiffs challenge whether confidential tax information was improperly requested or illegally disclosed within DHS.

Former senior IRS officials, including a former Chief Privacy Officer, have stated that the IRS's disclosure of taxpayer information to ICE under this arrangement was unlawful and inconsistent with the confidentiality protections of IRC § 6103.<sup>2</sup> These officials have described internal objections, unresolved legal concerns, and pressure to proceed notwithstanding those concerns. Such statements, made by officials with direct responsibility for taxpayer privacy and disclosure compliance, raise serious questions about whether Treasury and IRS leadership knowingly

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<sup>1</sup> Peyton Rhodes and Benjamin Valdez, *Former IRS Executive Calls Immigrant Tax Data Deal Illegal*, Tax Notes (Sep. 5, 2025), <https://www.taxnotes.com/featured-news/former-irs-executive-calls-immigrant-tax-data-deal-illegal/2025/09/04/7szdt>

<sup>2</sup> *Id.*

proceeded after being advised that the disclosures were likely illegal. The U.S. District Court for the District of Columbia agreed, enjoining the IRS from sharing taxpayer data with ICE, finding the practice violated the Administrative Procedure Act (APA) and federal tax confidentiality laws.<sup>3</sup>

Furthermore, the Internal Revenue Service lost a remarkable number of senior officials last year, including seven Commissioners.<sup>4</sup> The timing of these departures — several coinciding with the negotiation and implementation of the ICE disclosure arrangement — raises questions about whether senior officials resigned to avoid liability for unlawful disclosures of protected taxpayer information.

The confidentiality rules in IRC § 6103 are among the most stringent in federal law. Any IRS or DHS employee who willfully disclosed taxpayer return information in violation of these rules may have committed a felony under IRC § 7213 punishable by up to five years in prison, a fine of up to \$5,000, mandatory termination from federal service, personal civil liability for damages plus attorneys' fees under IRC § 7431, and may also face the denial of Department of Justice representation or indemnification under 28 C.F.R. §§ 50.15–50.16. Congress, therefore, has a compelling interest in understanding whether these confidentiality rules are being followed and whether concerns about personal liability played any role in recent leadership departures or internal decision-making.

Accordingly, please provide written responses to the following no later than **[February 16]**:

1. Identify any requests from the White House or other entities asking the IRS to expand the information disclosed to DHS or ICE beyond the address information authorized by the MOU, and the IRS's response to them.
2. For each ICE request received to date under the MOU, state: (a) date received; (b) number of individuals subject to the request; (c) criminal statute(s) asserted; (d) whether IRS disclosed information; and (e) number of disclosures made.
3. Explain how the IRS determined these ICE requests satisfied §6103(i)(2)'s requirement that tax return information only be given to those "personally and directly engaged" in the investigation.
4. Provide the number of ICE officers/employees identified in the June 27, 2025, request as "personally and directly engaged," and explain whether disclosures were made directly to those named officers.

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<sup>3</sup> Center for Taxpayer Rights v. Internal Revenue Service, 1:25-cv-00457 (D.D.C. Nov. 21, 2025), <https://www.taxnotes.com/research/federal/court-documents/court-opinions-and-orders/court-orders-irs-stop-sharing-taxpayer-data-ice/7t9g6>

<sup>4</sup> Danny Werfel (Served until January 20, 2025); Douglas O'Donnell (Acting: January 21 – February 28, 2025); Melanie Krause (Acting: February 29 – April 16, 2025); Gary Shapley (Acting: April 16 – April 18, 2025); Michael Faulkender (Acting: April 19 – June 16, 2025); Billy Long (Confirmed: June 17 – August 8, 2025); Scott Bessent (Acting: August 8, 2025 – Present).

5. Explain what technical and policy controls prevent access to taxpayer information by DHS personnel not “personally and directly engaged” in the relevant investigation.
6. Provide retention schedules applicable to IRS return information maintained by ICE under this arrangement, and the audit mechanism verifying return/destruction when no longer needed.
7. Identify and provide all policies, guidance, instructions, or decision memoranda—regardless of title or form—governing the review, approval, processing, or transmission of ICE requests under the MOU, including any materials described by the district court as governing IRS handling of ICE data requests
8. Provide a list of all concerns raised by senior IRS officials, including privacy officials, to the MOU or disclosures under it, and describe how those concerns were resolved.
9. Describe the unauthorized access (UNAX) related monitoring, access logging, and internal controls used to detect improper access or use of return information provided under the MOU.
10. Identify each IRS official and office responsible for reviewing, approving, and executing disclosures under the MOU, and for each such official or office:
  - a. Describe their role, authority, and responsibilities as they relate to the MOU; and
  - b. Provide an organizational chart or other documentation showing reporting lines and oversight responsibility for those persons or functions.
11. State whether Treasury/IRS is continuing or pausing disclosures under the MOU and whether any previously disclosed datasets (including the ~47,000 address records) have been retrieved, segregated, or destroyed, and how Treasury/IRS verified compliance.
12. Identify what changes (if any) Treasury/IRS has made to the MOU/Implementing Agreement, validation rules, or approval process since April 2025.

Thank you for your prompt response.

Sincerely,



Ron Wyden  
United States Senator  
Ranking Member, Committee  
on Finance



Sheldon Whitehouse  
United States Senator



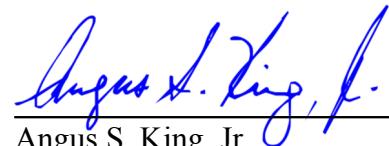
Catherine Cortez Masto  
United States Senator



Elizabeth Warren  
United States Senator



Ben Ray Lujan  
United States Senator



Angus S. King, Jr.  
United States Senator



Cory A. Booker  
United States Senator



Chris Van Hollen  
United States Senator



Tammy Duckworth  
United States Senator



Alex Padilla  
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Peter Welch  
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CC:

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