

April 16, 2025

Dear Honorable Member of Congress:

The undersigned organizations write to express our alarm and grave concerns regarding the recently disclosed Memorandum of Understanding (MOU) between the Department of the Treasury/Internal Revenue Service and the Department of Homeland Security/Immigration and Customs Enforcement that would permit sharing confidential taxpayer information for immigration enforcement purposes. This agreement poses an unprecedented threat to taxpayer privacy protections that have been respected on a bipartisan basis for nearly 50 years.

On April 7, 2025, an MOU filed by the government in the [*Centro de Trabajadores Unidos v. Bessent*](#) litigation showed that the Treasury Secretary had signed an agreement to facilitate sharing taxpayer information with immigration authorities. While the MOU requires an implementing agreement, and court filings asserted that no information had been shared as of the 7th, the MOU is a very dangerous threat to both taxpayer privacy and the integrity of our tax system.

Due to unjustified redactions in the document, it is unclear which data are being sought, but earlier reports indicated that taxpayer information for both Individual Tax Identification Numbers (ITINs) and those with Social Security Numbers (SSNs) are likely to be subject to the agreement—meaning that no taxpayer is immune from this threat.

Since the Tax Reform Act of 1976, Congress has maintained strict limitations on the disclosure of taxpayer information under [26 U.S.C. § 6103](#). This law, enacted in direct response to the Nixon administration's abuse of tax records, established that tax returns and return information "shall be confidential," with limited exceptions specifically authorized by statute. Immigration enforcement is not one of those exceptions, and exemptions for non-tax criminal investigations have never been interpreted to permit batches of information to be shared on a pretextual basis that could never produce a court order as required by the statute.

The current administration's attempt to use 26 U.S.C. § 6103(i)(2) to facilitate mass immigration enforcement fundamentally misreads the law and is wholly unsupported by the history of the IRS. This provision requires the requesting agency to already possess the taxpayer's address—an obligation acknowledged by the IRS's [Internal Revenue Manual](#), which states: "[r]equests for addresses only cannot be honored because IRC 6103(i)(2) requires that the requester provide an address."

This action represents an alarming executive branch overreach that threatens our system of checks and balances. Congress deliberately crafted 26 U.S.C. § 6103 to

protect taxpayer privacy. The Administration's reading of the law undermines Congressional authority and ignores checks and balances.

The impact of such a policy shift would also be economically devastating. In 2022 alone, undocumented workers [paid](#) \$59 billion in federal income taxes using ITINs. These workers contributed an additional \$26 billion to Social Security and \$6.4 billion to Medicare—programs from which they cannot receive benefits. A new [analysis](#) by the Yale Budget Lab concluded that the data sharing agreement could lead to a 0.5% loss in federal and income payroll tax revenue—totaling more than \$300 billion between 2026 and 2035.

If taxpayers fear their personal information will be used for immigration enforcement, many will stop filing taxes, resulting in billions in lost tax revenue, reduced funding for Social Security and Medicare, and the devastation of hundreds of local economies in which immigrant workers and business owners play vital roles.

It also risks politicization of our national tax system, which is a matter of essential public trust. If the executive branch can ignore explicit statutory limitations on one category of protected data, nothing prevents similar breaches of other confidential information systems. Any group that may fall out of current political favor is at risk.

The confidentiality of tax information is an essential foundation for the functioning of our voluntary compliance system. We urge Congress to exercise its oversight authority to immediately address this urgent issue. Specifically, we respectfully urge Congress to conduct immediate oversight hearings with Treasury, IRS, and DHS leadership; request unredacted copies of the MOU and any implementation agreements; and demand a response from the Treasury regarding these novel and damaging steps to undermine the law as written by Congress.

We stand ready to work with lawmakers to protect the integrity of our tax system and the privacy rights of all taxpayers.

Sincerely,

National

African Communities Together
Alianza Americas
Alliance of Baptists
American Friends Service Committee (AFSC)
Americans for Financial Reform
Americans for Tax Fairness

Arab American Institute (AAI)
Asian Americans Advancing Justice - AAJC
Association of Public Data Users
CASA
Center for Democracy & Technology
Center for Human Rights and Constitutional Law
Center for Law and Social Policy (CLASP)
Center for the Study of Social Policy
Centro Community Partners
Centro de Los Derechos del Migrante, Inc (CDM)
Children's HealthWatch
Church World Service
Citizens' Committee for Children of New York
Coalition for Humane Immigrant Rights (CHIRLA)
Coalition on Human Needs
Community Catalyst
Community Change Action
Congregation of Our Lady of Charity of the Good Shepherd,
U.S. Provinces
Consumer Action
Conventual Franciscan Friars - OLA Province
Cycle Breakers Intl LLC
Democracy at Work Institute
Dragonfly Financial Solutions LLC
Economic Security Project Action
Equal Rights Advocates
FACT Coalition
Family Values @ Work
Franciscan Action Network
Freedom Network USA
GRANNIES RESPOND ABUELAS RESPONDEN INC
Hispanic Federation
Immigrant Legal Resource Center
Immigrants Rising
Inclusiv
Income Movement
Institute on Taxation and Economic Policy
Just Solutions
Justice in Aging
Lawyers for Good Government
Make the Road States
Mi Familia Vota
My New Red Shoes

National Advocacy Center of the Sisters of the Good Shepherd
National Asian Pacific American Women's Forum
National Association of Social Workers
National Center for Law and Economic Justice
National Coalition for Latinxs with Disabilities
National Domestic Workers Alliance
National Employment Law Project
National Health Law Program
National Hispanic Media Coalition
National Immigrant Justice Center
National Immigration Law Center
National Partnership for New Americans
National Partnership for New Americans
National Women's Law Center Action Fund
NETWORK Lobby for Catholic Social Justice
New America's Open Technology Institute
Order of Lutheran Franciscans
Oxfam America
Patriotic Millionaires
People Power United
Planned Parenthood Federation of America
Positive Women's Network-USA
Project On Government Oversight
RESULTS
Share Our Strength
Shriver Center on Poverty Law
Sisters of St. Francis
Sisters of St. Francis of the Neumann Communities
Sisters of St. Francis, Clinton, Iowa
Stop AAPI Hate
Tahirih Justice Center
Take On Wall Street
The Advocates for Human Rights
The De|Center
The Leadership Conference on Civil and Human Rights
The Young Center for Immigrant Children's Rights
United Church of Christ Media Justice Ministry
United Parent Leaders Action Network (UPLAN)
UnidosUS
Voices for Progress
Welcoming America
Win Without War
YWCA of Queens

Regional/Local

Arizona

Kino Border Initiative
William E. Morris Institute for Justice
Arkansas United

California

Black Californians United for ECE
Buen Vecino
California Immigrant Policy Center
Chinese for Affirmative Action
Citizens for Choice
Community Action Marin
Economic Security California Action
Equality California
FIRM- Fresno Immigrant and Refugee Ministries
Golden State Opportunity
GRACE - End Child Poverty CA
Immigration Center for Women and Children
Indivisible Marin
ORALE
Orange County United Way
Parent Voices, California
Pomona Economic Opportunity Center
Services, Immigrant Rights and Education Network (SIREN)
Sonoma Community Action Network
UpValley Family Centers of Napa County
Vietnamese American Community Center of the East Bay
Building Skills Partnership (BSP)
California Child Care Resource and Referral Network
California Preterm Birth Initiative
California Undocumented Higher Education Coalition
California Work & Family Coalition
Campaign Nonviolence East Bay
Canal Alliance
CARECEN-LA
Central Valley Immigrant Integration Collaborative
Centro Binacional para el Desarrollo Indigena Oaxaqueño (CBDIO)
Centro CHA Inc.
Child Care Law Center
Community Power Collective
Courage California
East Bay Sanctuary Covenant
East LA Community Corporation
Education & Leadership Foundation

Franciscan Friars
Friends Committee on Legislation of California
Inclusive Action for the City
Moreno Institute
New Business Community Law Clinic
Nourish California
Orale: Organizing Rooted in Abolition, Liberation, and
Empowerment
Our Family Coalition
Pilipino Workers Center of Southern California
Prospera
Proteus Inc.
Public Counsel
San Diego Community Birth Center
San Diego for Every Child
South Asian Network
Southern California College Attainment Network
The Multicultural Institute
United Taxi Workers of San Diego
United Way of Stanislaus County
United Ways of California
Orange County United Way
Vision y Compromiso

Colorado

Colorado Immigrant Rights Coalition
Colorado Fiscal Institute
Colorado Organizations and Individuals Responding to HIV/AIDS
(CORA)

Connecticut

Make the Road Connecticut

Delaware

Community Legal Aid Society, Inc.

Florida

Florida Immigrant Coalition

Georgia

LCF Georgia

Illinois

Illinois Coalition for Immigrant and Refugee Rights
The Resurrection Project
Latino Policy Forum

Iowa

Franciscan Peace Center

Massachusetts

Cambridge Economic Opportunity Committee (CEOC)

Chinese Progressive Association

Massachusetts Immigrant and Refugee Advocacy Coalition (MIRA)

Massachusetts Law Reform Institute

New England Justice for Our Neighbors

Rosie's Place

Boston Tax Help Coalition

Brazilian Women's Group

Community Action Agency of Somerville, Inc.

Community Economic Development Center of Southeastern Mass

GBLS

Health Law Advocates

Jane Doe Inc.

Legal Key Partnership for Health and Justice

Massachusetts Budget and Policy (MassBudget)

Massachusetts Law Reform Institute (MLRI)

One Family

Progressive Massachusetts

Strategies for Children

Transition House

Worcester Addresses Childhood Trauma

RESULTS-Massachusetts, joint

Maine

Maine Equal Justice

Maine Immigrants' Rights Coalition

Maryland

Montgomery County, Maryland Community Action Board

Michigan

Justice and Peace Advocacy Center

Michigan Immigrant Right's Center

Michigan Immigrant Rights Center

Michigan Immigrant Rights Center

Michigan Immigrant Rights Center

Mosko Law PC

STRANGERS NO LONGER

Minnesota

Amherst H. Wilder Foundation

HOME Line
Immigrant Law Center of Minnesota
Interfaith Coalition for Immigration
ISAIAH
Minnesota AFL-CIO
Minnesota Budget Project
Prepare+Prosper
SEIU Healthcare MN & IA
Unidos MN
Voices for Racial Justice

Nevada

Make the Road Nevada
Silver State Equality

New Jersey

New Jersey Alliance for Immigrant Justice
New Jersey Consortium for Immigrant Children
Make the Road New Jersey

New York

Adelante Student Voices
Beam Center
Caribbean Equality Project
Chinese-American Planning Council (CPC)
Envision Freedom Fund
Erie County Bar Association Volunteer Lawyers Project
Faith in New York
Fifth Avenue Committee
Her Justice
Immigrant Children Advocates' Relief Effort (ICARE)
Immigration Law & Justice New York
Literacy Assistance Center
Make the Road NY
Mixteca Organization, Inc.
Muslim Community Network
Neighbors Helping Neighbors
New York Immigration Coalition
Northern Manhattan Perinatal Partnership
Project New Yorker
Proyecto Faro
Street Vendor Project at the Urban Justice Center
Violence Intervention Program
Volunteer Lawyers Project of CNY, Inc.
Western NY Coalition of Farmworker Serving Agencies, Inc.
Worker Justice Center of New York

Workers Center of Central New York

North Carolina

Action NC

Fairmont UMC

NC Budget & Tax Center

North Carolina Justice Center

Pennsylvania

Make the Road Pennsylvania

Pennsylvania Immigration Coalition

Congreso de Latinos Unidos

Puerto Rico

Frente Amplio de Acción Social

Tennessee

Centro Hispano de East Tennessee

Texas

Frontera Federation

Utah

Comunidades Unidas

Voices for Utah Children

Vermont

Anti-Poverty Tax Credit Coalition

Migrant Justice

Washington

Columbia Legal Services

United Way of King County

Washington State Budget and Policy Center

Washington, DC

Ayuda

Nigerian Center