

United States Senate

WASHINGTON, DC 20510

February 12, 2026

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

The Honorable Kristi Noem
Secretary
U.S. Department of Homeland Security
2707 Martin Luther King Jr. Avenue, SE
Washington, DC 20528

Dear Acting Commissioner Bessent and Secretary Noem:

We write with alarm following up on our January 29, 2026, letter to Acting Commissioner Bessent regarding the IRS's disclosure of 47,289 taxpayers' return information (including "last known addresses") to Immigration and Customs Enforcement (ICE) officials. Validating our fears expressed in that letter, an IRS court filing made on February 11, 2026, confirms that thousands of these disclosures may have been improper.¹

The government has argued that it was permitted to disclose tax return information with respect to specific taxpayers who were under active investigation by ICE. That premise is subject to litigation, and ICE's initial claim that it had more than a million active investigations underway is absurd. Furthermore, the IRS failed to properly verify that the information it disclosed to ICE belonged to the correct taxpayers. Instead, it used a faulty, automated verification system to identify the taxpayers whose information it thought it could disclose under the terms of the agency's data-sharing agreement, which it reached last year with the Department of Homeland Security (DHS). This agreement was signed by Secretaries Bessent and Noem. The IRS now admits that this system led to exactly the kinds of grave mistakes our taxpayer privacy laws were designed to prevent, and that Congress as well as IRS employees previously warned could happen under this data-sharing agreement.

Because it is common for multiple taxpayers to have similar or identical names and because not all ethnic groups follow the same naming conventions, the IRS needs more than an individual's

¹ *Decl. of Dottie A. Romo*, No. 1:25-cv-00457-CKK, ECF No. 66-1 (D.D.C. Feb. 11, 2026), <https://storage.courtlistener.com/recap/gov.uscourts.dcd.277519/gov.uscourts.dcd.277519.66.1.pdf>

first and last name to ensure it does not disclose information about the wrong taxpayer in violation of Internal Revenue Code (IRC) section 6103.

In its recent court filing, the IRS admits it provided return information, including the taxpayers' "last known addresses" (which may be current addresses unknown to ICE), even in many cases where ICE's request for taxpayer information included a name but not a complete or accurate address.

As an example, if ICE requested the last known address of "John Doe" at "Unknown Address, 99999" the IRS's automated system would disclose the last known address for a person named John Doe to ICE. This is because the IRS system only looked to see if the address field in ICE requests was or was not populated, not whether it was populated with an address that matched IRS records.

The IRS estimates that up to five percent of its 47,289 disclosures to ICE may have involved insufficient address data. In other words, thousands of taxpayers' information may have been disclosed in violation of section 6103, including those who are not targets of immigration investigations.

The risk to innocent people was entirely predictable once taxpayer data was used for immigration enforcement. Because the administration ignored the warnings, we now face the extraordinarily troubling likelihood that in some significant, unknown number of cases, the IRS not only provided return information to ICE in violation of strict taxpayer privacy laws, but it also provided information about *the wrong taxpayers*. Those individuals may have been injured by ICE, improperly detained or imprisoned, or improperly deported.

That would be an unimaginable nightmare for those wrongly targeted people and their families. Conditions in ICE facilities are horrific, and 32 people died in ICE custody last year, meeting the record last reached in 2004, and another 8 have died this year alone. The Trump administration has deported people to foreign torture prisons, third countries they have no ties to, or back to their home countries, despite having pending asylum claims. Exposing people to such risk because of an improper sharing of tax information is unconscionable.

As noted in our prior letter, penalties for 6103 violations are severe. IRC section 7213 requires responsible employees to be terminated, and IRC section 7431 allows a taxpayer to bring a civil lawsuit for damages.

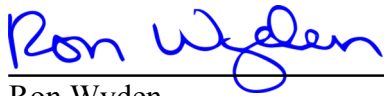
Injured taxpayers will not know they can sue until the government informs them of their rights. The government is required by section 7431 to inform the victims when a person is criminally charged with a violation of section 6103 or when the IRS proposes an adverse action against an employee.

Accordingly, please respond no later than **March 15** to the following questions:

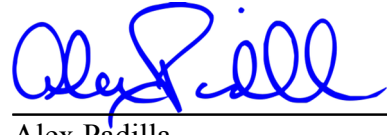
1. Exactly how many taxpayers' return information was disclosed in circumstances that the IRS now considers improper or potentially improper?
 - a. How and when did you find out about the inappropriate disclosures?
 - b. Who at the IRS first became aware that the inappropriate disclosures were made?
2. Which officials are responsible for approving, executing, and supervising the disclosures now considered to be improper or potentially improper?
3. Has any IRS or DHS employee been investigated, charged, disciplined, placed on administrative leave, or otherwise held accountable in connection with any improper disclosures?
 - a. If not, explain why not.
 - b. If so, please identify the employee and describe the accountability measure taken.
4. Have DHS or ICE accessed, reviewed, relied upon, copied, or further disseminated the affected data before remediation efforts began?
5. What specific steps have DHS or ICE taken to prevent further disclosure or dissemination of the data?
6. What specific steps are DHS and ICE taking to dispose of data improperly disclosed by the IRS?
7. Have any of the 47,289 taxpayers whose information the IRS provided to ICE been questioned, arrested, detained, or deported?
 - a. If so, how many are among the subset of individuals whose information the IRS shared improperly with ICE?
 - b. What steps are the IRS and DHS taking to make this determination?
 - c. What plan has the IRS and DHS put in place to remedy any detainments or deportations made in error?
8. Have any affected taxpayers been notified that their information has been improperly disclosed?
 - a. If not, when will the notification occur?
 - b. If the IRS has concluded that such notice is not required, provide the legal basis for that determination.

We look forward to your prompt and complete response.

Sincerely,



Ron Wyden
United States Senator
Ranking Member, Committee
on Finance



Alex Padilla
United States Senator



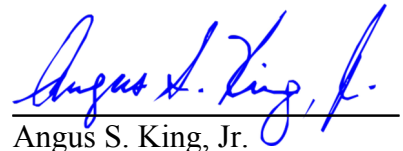
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United States Senator



Peter Welch
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Jack Reed
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