TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

The IRS Provided Addresses for Nearly 47,000 Persons to Immigration and Customs Enforcement

June 4, 2026

Report Number: 2026-IE-R010

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HIGHLIGHTS: The IRS Provided Addresses for Nearly 47,000 Persons to Immigration and Customs Enforcement

Final Evaluation Report issued on June 4, 2026 **Report Number 2026-IE-R010**

Why TIGTA Did This Evaluation

We initiated this evaluation after the U.S. Department of Homeland Security (DHS) on behalf of the U.S. Immigration and Customs Enforcement (ICE) entered into a data-sharing Memorandum of Understanding with the U.S. Department of the Treasury on behalf of the IRS.

This data-sharing agreement was signed in April 2025. The agreement established requirements for ICE to submit valid requests for addresses of individuals subject to criminal investigation under 8 U.S.C. § 1253 (a)(1) or other specifically designated nontax federal criminal statutes.

News media reported that IRS officials were concerned about developing and signing the data-sharing agreement. These concerns were primarily related to the legality surrounding the agreement.

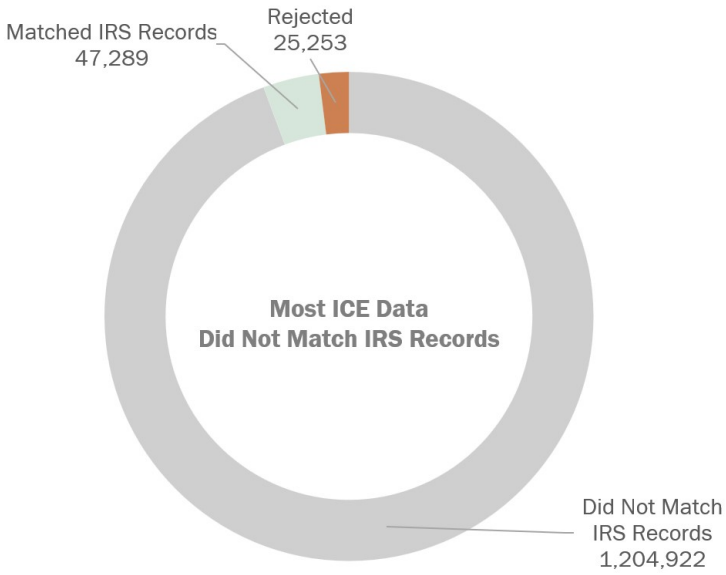
Impact on Tax Administration

The IRS is required to ensure that returns and return information remain confidential and restricted from disclosure, unless specifically authorized under Internal Revenue Code § 6103. Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law.

What TIGTA Found

Our evaluation found that, before releasing address information on individual taxpayers, the IRS developed an automated process to match ICE data to IRS records. However, the criteria were unable to identify and match the records accurately and consistently.

In June 2025, ICE requested address information for over 1.2 million records from the IRS. Of that number, the IRS provided ICE with last known address information for approximately 47,000 individuals. The IRS stated that it rejected records that did not meet certain conditions. However, the process implemented by the IRS failed to identify all records that should have been rejected. Upon further review, the IRS estimated that less than 5 percent of the approximately 47,000 records it provided to ICE had potentially incomplete or insufficient address information. Additionally, the IRS encountered challenges due to the lack of uniformity in the formatting of ICE data. The criteria that the IRS created used exact matching in some areas. For example, slight variations in the name and address fields resulted in the IRS not providing current address information to ICE for cases that may have been a match.



We also found that ICE did not meet [redacted] safeguarding standards prior to signing the data-sharing agreement. The IRS performs a safeguard review of an agency receiving federal tax information. This review evaluates an agency's compliance with the safeguard requirements. The IRS then issues a Safeguard Review Report with findings to the agency. Our review of the report for ICE found that [redacted] findings remained open at the time of the data transfer.

What TIGTA Recommended

No recommendations were made in this report. We plan to share our concerns regarding the security findings with the DHS Office of Inspector General.

TREASURY INSPECTOR GENERAL
for Tax Administration

DATE: June 4, 2026

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Nancy A. LaManna
Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Evaluation Report – The IRS Provided Addresses for Nearly 47,000 Persons to Immigration and Customs Enforcement (Evaluation No.: IE-25-037)

This report presents the results of our review to evaluate the IRS processes and procedures for implementing the data-sharing agreement between the Department of Treasury/IRS and DHS/ICE. This review is part of our Fiscal Year 2026 Annual Program Plan and addresses the major management and performance challenge of *Protecting Taxpayer Data*.

No recommendations were made in this report. However, we plan to share some concerns we identified during our review with the DHS Office of Inspector General.

If you have any questions, please contact me or Kent Sagara, Director.

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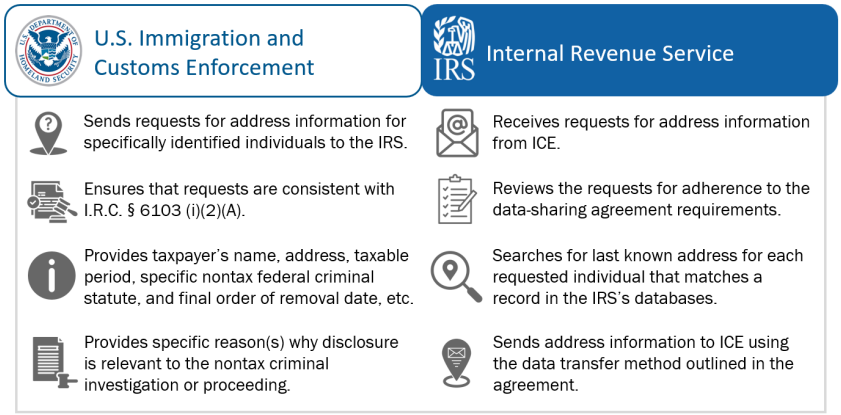
Background

In January 2025, the President issued Executive Order 14161, *Protecting the United States From Foreign Terrorists and Other National Security and Public Safety Threats*. The order directed the Secretary of Homeland Security to "take immediate steps to exclude or remove" aliens unless determined "that doing so would inhibit a significant pending investigation or prosecution of the alien for a serious criminal offense or would be contrary to the national security interests of the United States." In March 2025, the President issued Executive Order 14243, *Stopping Waste, Fraud, and Abuse by Eliminating Information Silos*. The purpose of the order was to remove barriers to federal workers accessing government data and promote interagency data sharing.

After the two executive orders were issued, the U.S. Department of Homeland Security (DHS) on behalf of the U.S. Immigration and Customs Enforcement (ICE) entered into a data-sharing Memorandum of Understanding (hereafter data-sharing agreement) with the U.S. Department of the Treasury on behalf of the Internal Revenue Service (IRS) in April 2025. This data-sharing agreement established requirements for ICE to submit valid requests for addresses of individuals subject to criminal investigation under 8 U.S.C. § 1253 (a)(1)[1] or other specifically designated nontax federal criminal statutes.

The data-sharing agreement also cited the Internal Revenue Code (I.R.C.) § 6103(i)(2) exception as the basis for sharing tax information with ICE.[2] News media reported that IRS officials were concerned about developing and signing the data-sharing agreement. These concerns were primarily related to the legality surrounding the agreement. Figure 1 provides an overview of the guidelines in the data-sharing agreement.

Figure 1: Overview of Guidelines in the Data-Sharing Agreement



Source: The data-sharing agreement between Treasury/IRS and DHS/ICE for the exchange of information for nontax criminal enforcement and interviews with IRS officials.

[1] 8 U.S.C. § 1253(a)(1) authorizes a penalty for failure to depart an individual against whom a final order of removal is outstanding.

[2] I.R.C. § 6103(i)(2) allows disclosure to federal officers of return information (other than tax return information) to aid in criminal investigations, or preparing for related judicial or administrative proceedings, not related to tax administration.

The Secretary of DHS and the Secretary of Treasury signed the data-sharing agreement in April 2025. In conjunction with the agreement, ICE and the IRS signed an implementation plan that details specific processes for sharing data.

Lawsuits related to the sharing of taxpayer data between ICE and the IRS have been filed. Appendix II contains lawsuits relevant to the agreement, including the following two ongoing cases filed in the U.S. District Court for the District of Columbia.

- **May 2025:** The court in Centro De Trabajadores Unidos et al v. Bessent et al denied the motion for preliminary injunction to prevent the sharing of data. The judge concluded that the data-sharing agreement did not violate the I.R.C. The judge noted that under section 6103(i)(2), the IRS can share limited tax return information if the information may assist in criminal enforcement proceedings or any investigation that may result in such a proceeding. Plaintiffs appealed this ruling. In February 2026, the U.S. Court of Appeals for the District of Columbia Circuit upheld the denial of a preliminary injunction.
- **November 2025:** The court in Center for Taxpayer Rights et al v. IRS et al temporarily prohibited the IRS from sharing any more return information with DHS, including ICE, "except in strict compliance with the requirements of" section 6103(i)(2)." The court further ordered that recipients of information be officers and employees of a receiving agency who are personally and directly engaged in a relevant nontax criminal investigation or proceeding.

After the May 2025 ruling, ICE sent the IRS a letter that requested the last known addresses for individuals related to over 1.2 million records. In August 2025, consistent with 26 U.S.C. § 6103(i)(2) and pursuant to the MOU, the IRS responded in writing to the request that the data of approximately 47,289 individuals was provided to ICE. Appendix III presents the timeline of events related to the data-sharing agreement.

According to the IRS, it rejected the records that did not meet certain conditions. The IRS's response included the last known addresses for individuals that the IRS was able to match. The IRS reported "no match" for records that it was unable to identify based on the information provided by ICE.

The IRS is required to ensure that returns and return information remain confidential and restricted from disclosure, unless specifically authorized under I.R.C. § 6103. Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law.

This report focuses on IRS's processes and controls in place to meet the requirements established in the data-sharing agreement between Treasury/IRS and DHS/ICE. We did not focus on the legality of the data-sharing agreement. In addition to this report, we have ongoing work on the IRS's external data-sharing environment.[3] That work includes other I.R.C. § 6103 disclosure exceptions involving data-sharing agreements with other executive branch agencies.

[3] IE-25-012-I, Federal Tax Information Provided to External Entities

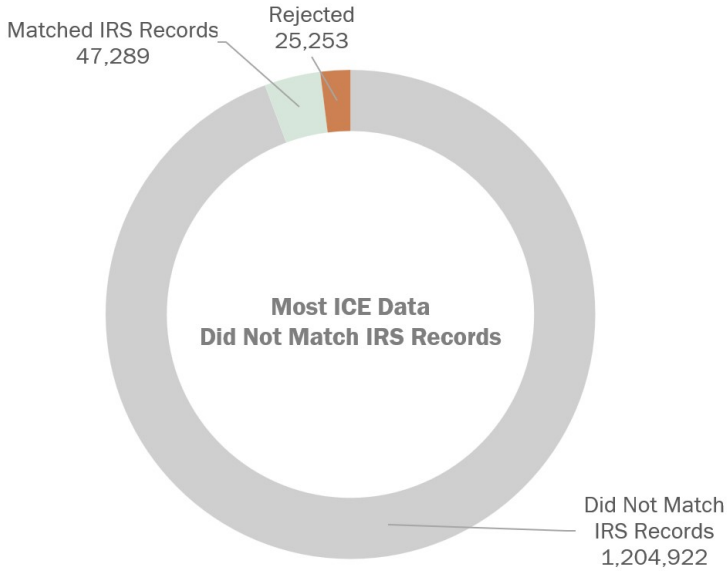
Results of Review

Our evaluation found that before releasing address information on individual taxpayers, the IRS developed an automated process to match ICE data to IRS records. In June 2025, ICE requested address information for over 1.2 million records from the IRS. In response to the request, the IRS stated it provided last known address information for approximately 47,000 individuals.

The criteria used in the automated process attempted to require an exact match to ICE data. However, we found that the criteria were unable to accurately and consistently match ICE records. The IRS stated that one of the challenges that it encountered was the lack of uniformity in the formatting of ICE data. Additionally, slight variations in the name and address fields resulted in the IRS not providing last known address information to ICE for certain cases that may have been a match.

Figure 2 shows the breakdown of IRS data shared with ICE.

Figure 2: Breakdown of IRS Data Shared With ICE



Source: Statistical output data from the IRS's response to the ICE request dated June 27, 2025.[4]

Throughout the evaluation, we engaged with IRS officials. In November and December 2025, we shared address matching concerns with IRS officials. As a result, the IRS stated it manually reviewed the data provided to ICE and confirmed our concerns. According to the IRS, it notified DHS in January 2026 and requested assistance to remediate matters consistent with the federal law and the data-sharing agreement.

We also found that ICE did not meet [redacted] safeguarding standards prior to signing the data-sharing agreement. The IRS performs a safeguard review of an agency receiving federal tax information (FTI). This review evaluates an agency's compliance with the safeguard requirements

[4] Based on TIGTA's analysis, the 47,289 records correspond to approximately 46,965 individuals.

for the protection of tax returns or return information. The IRS then issues a Safeguard Review Report (SRR) with findings to the agency.

According to the IRS, prior to the current data-sharing agreement, it had been sharing FTI with the Department of Justice under I.R.C. § 6103(i)(1). This involved FTI being obtained by the Department of Justice and subsequently redisclosed to ICE. Because of this arrangement, the IRS completed a review and issued an SRR on ICE's safeguards used to protect the confidentiality of federal tax returns and return information furnished by the IRS in November 2023.

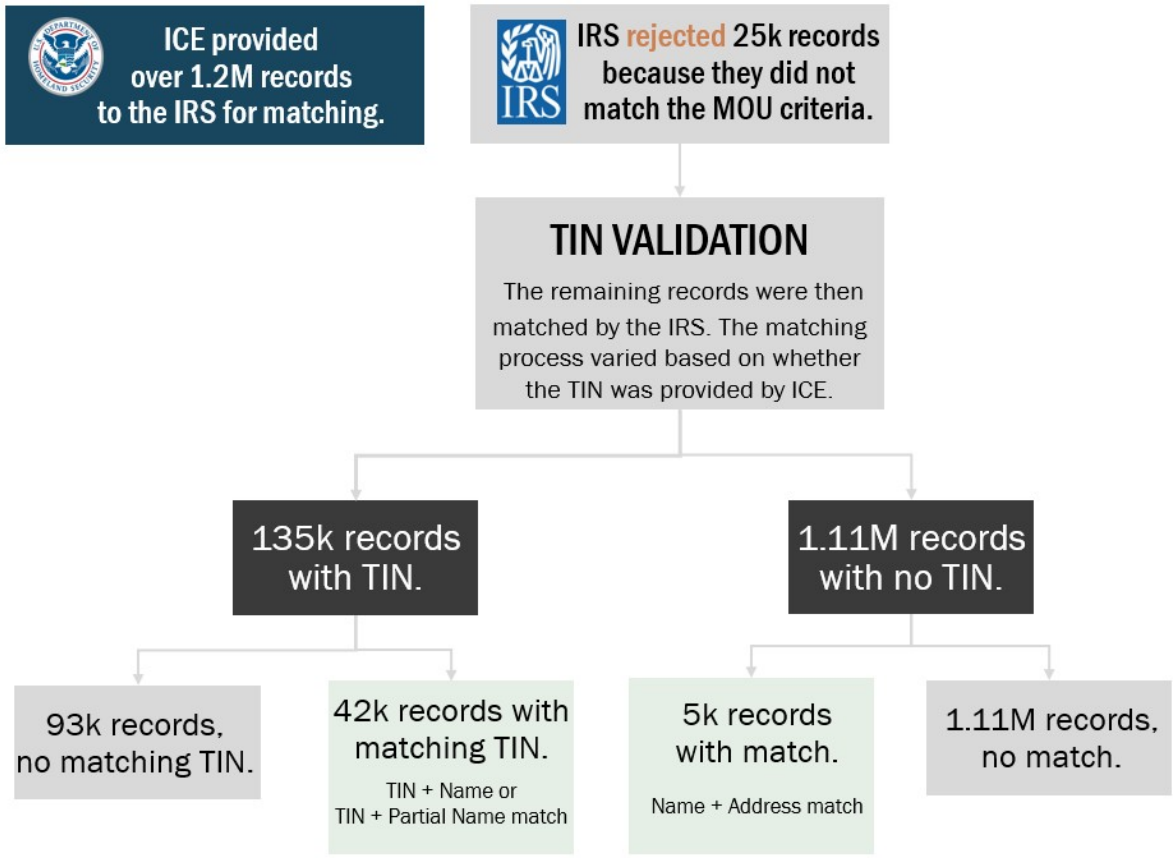
Our review of the SRR found that [redacted] findings remained open at the time of the data transfer. We also noted that ICE did not provide a Corrective Action Plan (CAP) to document actions, taken or planned, to address those findings prior to signing the current data-sharing agreement in April 2025.

In July 2025, ICE submitted its CAP documenting actions that would be taken. For instance, [redacted] to meet all IRS Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies*, requirements and ensure the confidentiality, integrity, and availability of FTI. ICE provided no implementation date for when these actions would be completed. Additionally, in its July 2025 response ICE stated that it has and will continue to advise staff not to receive FTI directly. Instead, staff are instructed to view FTI through the U.S. Attorney's Offices or by inviting an IRS-Criminal Investigation agent to work their investigation jointly. Since no additional information has been shared, we were unable to verify this process.

Challenges With Inconsistent Formatting and Vague Matching Criteria

In June 2025, DHS asked the IRS to provide current address information for over 1.2 million individuals. Due to the volume of records requested, the IRS developed an automated process that would match the individuals to IRS internal records. Figure 3 summarizes the process flow that the IRS created to match DHS records and notes the results when trying to match these records to Taxpayer Identification Numbers (TIN).

Figure 3: IRS Automated Process to Match ICE Records[5]



Source: IRS process flow provided in August 2025 and TIGTA analysis of IRS data.

However, the IRS encountered challenges when developing its matching script. Data that ICE provided in its request had no uniform formatting. Specifically, name and address fields contained many nuances. For example:

- The entire address was in one field and formatted in a variety of ways. Some addresses contained various abbreviations, punctuations, and special characters; or were missing street numbers, names, city, or state.
- First and last name fields could contain one name, two names, an initial, or a combination.
- When more than one name was included in a field, the names could be either separated with a hyphen, a space, or combined together (*i.e.*, no space or hyphen in between).

The criteria that the IRS created used exact matching in some areas. However, the criteria were unable to identify and match ICE records accurately and consistently. We identified the following:

- Not all invalid addresses were rejected.
- Slight address variations were not a match.

[5] Totals may not calculate due to rounding.

- Slight name variations were not a match.

Not all invalid addresses were rejected

With respect to address validity, the process flow only verified that the address field was not blank and contained a five- or nine-digit number, which could be considered a ZIP code. No filters were developed to remove five- and nine-digit numbers that did not meet known ZIP code criteria.

Additionally, addresses may not have contained a ZIP code but included a five-digit street number. The filters did not reject these addresses. Therefore, we identified instances where invalid addresses were not rejected during the preprocessing validation for a missing ZIP code. Figure 4 shows examples where the IRS provided last known address information to ICE because the ICE submitted address included five-digit street numbers or nonexistent ZIP codes (*e.g.*, 99999 and 00000) that were considered valid.

Figure 4: Examples of ICE Address Data

Address
12345 MAIN STREET HOMETOWN, TX
NO ADDRESS PROVIDED USA, TX, 999990000
NA NA, AZ, 999990000
CORRECTIONAL FACILITY, 000000000
FAILED TO PROVIDE NONE, TX, 000010000
REFUSED TO PROVIDE U.S. ADDRESS SAN ANTONIO, TX, 111110000
FAILED TO PROVIDE U.S. ADDRESS UNKNOWN, TX, 111110000
PO BOX 1234 ST. THOMAS, VI, 000800000

Source: TIGTA analysis of ICE data that the IRS matched. Fictitious addresses were used to illustrate the format of the address submitted, not the actual address.

Slight address variations were not a match

When no TIN was provided, the IRS's criteria needed an exact match on the name and address in the ICE data. However, address formatting had many variations that made it difficult to have an exact match. Mismatches were caused by abbreviations used for street suffixes and directionals within addresses. Examples of address variations that were not a match:

- AVE vs. AVE.
- TRL. vs. TRL
- AVENUE vs. AVE
- STREET vs. ST
- STREET EAST vs. ST

Slight name variations were not a match

The IRS encountered similar challenges when trying to match a name to ICE records that contained a TIN. When a TIN was present, and there was recent activity on the tax account, the tokenized name was matched.[6] However, records did not match if multiple names were in the first name field; there were spacing issues within the name or added initials. Figure 5 shows examples of unmatched names when ICE provided the TIN.

Figure 5: Examples of Names That Were Not a Match

ICE NAME	IRS NAME
JOHN MICHAEL DOE	JOHN MICHAEL
JANE MARY DOE	JANE DOE
JOHN MICHAEL DOE	JOHNMICHAEL DOE
JOHN DOE	JOHNMICHAEL DOE
JOHN A B DOE	JOHN Q DOE AB

Source: TIGTA analysis of data from ICE and matched by the IRS. Fictitious names are used in the examples. Figure 5 illustrates some of the formatting variations of names not matched in the results.

For all the analyses shown above, we looked for examples of address and name matching deviations and did not attempt to identify all types of exceptions due to formatting inconsistencies in the ICE data. As a result, we did not quantify the total numbers of exceptions for each area.

Throughout the evaluation, we engaged with the IRS on our analysis and results. In November and December 2025, we shared our concerns with IRS officials. As a result, the IRS reassessed the data provided to ICE and confirmed the same concerns on the invalid address matches.

On February 11, 2026, the IRS's Chief Risk and Control Officer filed a declaration in its lawsuit with the Center for Taxpayer Rights, et al. This declaration admitted that the IRS may have supplied last known addresses to ICE in instances where ICE provided address information that was either incomplete or insufficiently populated. The examples provided were similar to the results of our analysis above. The IRS estimated that less than 5 percent of the 47,289 individuals, for whom the IRS identified a match, had potentially incomplete or potentially insufficient address information. IRS officials also stated that it only provided the last known address and no other tax information was shared.

In addition, the IRS stated it notified DHS on January 23, 2026, of this situation and requested DHS's assistance to promptly take steps to remediate matters consistent with federal law and the data-sharing agreement. Pending resolution of lawsuits, the IRS stated that DHS and ICE confirmed they will not inspect, view, use, copy, distribute, rely on, or otherwise act on the IRS data provided.

[6] Tokenized name refers to the process of breaking down a name into its smallest meaningful units. For example, the fake name Jane E. Smith Jr. would be broken down as "Jane," "E.," "Smith," and "Jr."

Based on the pending lawsuits and that the IRS stated it had not shared any additional data with ICE related to the data-sharing agreement, we are not making any recommendations on this issue.

[redacted] Findings From the Most Recent Security Review of DHS/ICE Remain Open

IRS Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies*, provides guidelines and rules to other agencies for security when handling FTI. The IRS performs a safeguard review of an agency receiving FTI. This review evaluates an agency's compliance with the safeguard requirements for the protection of tax returns or return information. The IRS then issues an SRR with findings to the agency.

According to the IRS, prior to the current data-sharing agreement covered by our evaluation, it had been sharing FTI with the Department of Justice under I.R.C. § 6103(i)(1). This involved FTI being obtained by the Department of Justice and subsequently redisclosed to ICE. Because of this arrangement, the IRS completed a review and issued a SRR on ICE's safeguards used to protect the confidentiality of federal tax returns and return information furnished by the IRS in November 2023.

Our review of the SRR found that [redacted] findings remain open as of July 31, 2025 (which prior to January 31, 2026, was the due date for the most recent semiannual CAP). The findings relate [redacted]. Several of the [redacted] findings could have impacted how effectively ICE protected FTI data related to the data-sharing agreement, as follows:

- [redacted].
- [redacted].
- [redacted].
- [redacted].

In addition, Publication 1075 requires an external entity to provide a semiannual CAP that documents all corrective actions, taken or planned, to address the findings. The CAP must include:

- A written narrative in response to each finding.
- A planned implementation date or actual completion date in MM/DD/YYYY format for each finding response.
- Evidentiary documentation to validate the closure of any findings identified as critical or significant.
- Signed certification from the Chief Information Security Officer or agency head, which documents and closes findings no longer applicable to the agency's handling of FTI.

Agencies must provide supporting documentation to close any finding identified as a critical or significant risk to FTI. The IRS tracks all findings until they are closed with an agency implementation date. Agencies must implement all corrective actions identified in the SRR by the implementation date reported in the CAP.

The IRS reported that ICE did not file a semiannual CAP for the following semiannual periods:

- Due January 31, 2024.
- Due July 31, 2024.
- Due January 31, 2025.

In July 2025, ICE submitted its CAP documenting actions that would be taken. For instance, [redacted] to meet all IRS Publication 1075 requirements and ensure the confidentiality, integrity, and availability of FTI. ICE provided no implementation date for when these actions would be completed. Additionally, in its July 2025 response ICE stated that it has and will continue to advise staff not to receive FTI directly. Instead, staff are instructed to view FTI through the U.S. Attorney's Offices or by inviting an IRS-Criminal Investigation agent to work their investigation jointly. Since no additional information has been shared, we were unable to verify this process.

Based on the above information, we issued an email alert in October 2025 and recommended the IRS to immediately follow up with ICE to address and obtain documentation to close out findings from the most recent CAP. The IRS advised us that the next CAP was due by January 31, 2026, and its triennial safeguard review of DHS/ICE was scheduled for April 13, 2026. As of May 2026, the IRS stated that ICE did not provide its updated January 2026 CAP outlining the actions taken to address the [redacted] findings. Further, the triennial site visit was postponed due to the partial government shutdown which caused the DHS/ICE team that manages the review to be furloughed.

We previously reported that IRS data repositories are complex, voluminous, and fragmented, presenting unique challenges for developers working to establish accurate and secure data-sharing agreements.[7] In addition, highly sensitive taxpayer data must always be secure. Without assurance that findings have been mitigated, there is a potential risk that ICE could fail to properly safeguard taxpayer data received from the IRS under the data-sharing agreement.

TIGTA Office of Audit has an ongoing review related to the IRS's overall process regarding the safeguards surrounding all data-sharing agreements, therefore no recommendations will be made in this report. Additionally, we plan to share our concerns with the DHS Office of Inspector General.

[7] TIGTA Report 2025-2S0-029, *The IRS Transferred Incorrect Federal Tax Information to the Department of Education for Federal Student Aid* (June 2025).

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to evaluate the IRS processes and procedures for implementing the data-sharing agreement between the Department of Treasury/IRS and DHS/ICE. To accomplish our objective, we:

- Assessed the process of how the IRS and ICE plan to implement the exchange of information agreed to in the data-sharing agreement and implementation agreement.
- Analyzed the data being shared between the IRS and ICE.
- Reviewed the IRS's most recent SRR of ICE to determine whether all [redacted] findings were closed prior to IRS sharing taxpayer data.

Performance of This Review

This review was performed with information obtained from the following IRS business divisions or offices:

- Privacy, Governmental Liaison and Disclosure.
- Information Technology.
- Office of Chief Counsel.

The period of review was from May 2025 through March 2026.

We conducted this evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation.* Those standards require that the work adheres to the professional standards of independence, due professional care, and quality assurance and followed procedures to ensure accuracy of the information presented. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

Data Validation Methodology

We performed tests to assess the reliability of data from the IRS Masterfile on the mainframe. We evaluated the data by (1) performing electronic testing of required data elements, and (2) reviewing existing information about the data and the system that produced them. For the data that DHS requested, we evaluated the data through the electronic testing of required data elements and performed limited data-reliability testing. We did not independently validate the data that DHS provided, since we were not able to trace the records to the source. We determined that the data were sufficiently reliable for purposes of this report.

Appendix II

Relevant Court Cases

This appendix presents three lawsuits related to the sharing of taxpayer data between ICE and the IRS:

- ***Center for Taxpayer Rights* et al *v. Internal Revenue Service et al***

Case No. 25-cv-00457
U.S. District Court, District of Columbia
Filed: February 17, 2025

- ***Centro de Trabajadores Unidos et al v. Scott Bessent et al***

Civil Action No. 25-cv-00677
U.S. District Court, District of Columbia
Filed: March 7, 2025

- ***Community Economic Development Center of Southeastern Massachusetts et al v. Scott Bessent et al***

Civil Action No. 25-cv-12822
U.S. District Court, District of Massachusetts
Filed: September 30, 2025

Appendix III

MOU/Data-Sharing Agreement Timeline

April 7, 2025—On this date, the Secretary of Treasury and the Secretary of Homeland Security signed the MOU/data-sharing agreement. The agreement established requirements for ICE to submit valid requests for addresses of individuals subject to criminal investigation under 8 U.S.C. § 1253 (a)(1) or other specifically designated nontax federal criminal statutes.

Timeline of other events:

- **April 18, 2025**—Implementing agreement signed.
- **May 12, 2025**—U.S. district judge concluded that the data-sharing agreement did not violate I.R.C. § 6103. The motion for preliminary injunction was denied.
- **May 21, 2025**—Appeal is filed for a preliminary injunction to prevent the IRS from sharing personal tax information with DHS for immigration enforcement purposes.
- **June 27, 2025**—ICE sent a letter to the IRS requesting the last known address for over 1.2 million individuals illegally present in the U.S. subject and to criminal investigations.
- **August 7, 2025**—The IRS responded to ICE's request stating it provided the last known addresses, as of August 6, 2025, for the identifiable individuals from ICE's list.
- **November 21, 2025**—Order issued granting, in part, plaintiffs' motion for stay or preliminary injunction. The court determined that the IRS's unlawful conduct has created a substantial likelihood that plaintiffs and their members will suffer irreparable harm.

Appendix IV

Abbreviations

CAP	Corrective Action Plan
DHS	Department of Homeland Security
FTI	Federal Tax Information
ICE	Immigration and Customs Enforcement
I.R.C.	Internal Revenue Code
IRS	Internal Revenue Service
MOU	Memorandum of Understanding
SRR	Safeguard Review Report
TIN	Taxpayer Identification Number
TIGTA	Treasury Inspector General for Tax Administration

To report fraud, waste, or abuse,
contact our hotline on the web at
https://www.tigta.gov/reportcrime-misconduct.

To make suggestions to improve IRS policies, processes, or systems affecting taxpayers, contact us at www.tigta.gov/form/suggestions.

Information you provide is confidential, and you may remain anonymous.