U.S. MIGRATION METRICS

IRS Information Sharing Agreement with ICE

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Main Takeaways

- In April 2025, the IRS agreed to share limited tax info with ICE for certain immigration cases.
- Under §6103, tax info can only be shared for non-tax crimes—like reentry after deportation, not visa overstays.
- ICE submits case details; the IRS verifies eligibility and shares limited info, mainly addresses.
- The main data exchanged were taxpayer addresses used to locate individuals with criminal immigration offenses.
- Before a court halted it, ICE requested data on over one million people, with many requests approved.
- A November 21, 2025, a court injunction stopped the program citing IRS violations of §6103 and overreach by ICE.

About the Author

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Overview

On April 7, 2025, after long negotiations, the IRS announced through a memorandum of understanding that they would be breaking from their long-held stance by sharing information from tax collection with ICE in order to aid with immigration enforcement. The information being shared is limited due to IRS code §6103, which generally prohibits the sharing of tax information. This was implemented in the wake of the "Watergate Scandal." There is an exception that allows for this collaboration in the case of non-tax crimes. Unlawful presence and the overstaying of visas do not qualify as criminal; instead, they fall under civil infraction. However, remaining after deportation does qualify as criminal.

IRS/ICE Memorandum

The memorandum was originally released in a limited form with redacted elements, but it was fully released due to the multitude of lawsuits. It outlines the primary type of information being sought: current addresses. These intend to be used to identify immigrants who have stayed past their final removal dates, at which point it can become a felony offense.
The memorandum also sets up the procedure for this information sharing in which ICE will give the IRS information on the taxpayer, such as their full name, known addresses, fingerprint ID, and other identifying characteristics, as well as the criminal code they are under investigation for. After verifying that the investigation does fit within the non-tax crime exception, the IRS will share what information they are allowed.

Current Usage

Before the injunction was granted on November 21, over a million individuals' information had been requested, with a large portion being granted. The number of criminal suits that have been filed with this information is unknown at this time. There were also further plans to streamline the process of requesting information.

Legal Challenges

There have been a multitude of lawsuits challenging the sharing of this information. Popular arguments include the potential future misuse of this information for noncriminal immigration enforcement and IRS' abrupt policy reversal. Until recently, these lawsuits have been unsuccessful, but on November 21, 2025, an injunction was granted by the U.S. District Court for the District of Columbia on behalf of the Center for Taxpayer Rights, which argued that the information sharing failed to meet the requirements of the non-tax crime exception to §6103—particularly regarding which personnel had access to the information—as ICE asserted that a single individual was personally involved in over one million investigations.