

# United States Senate

WASHINGTON, DC 20510

March 14, 2025

The Honorable Melanie Krause  
Acting Commissioner  
Internal Revenue Service  
1111 Constitution Avenue NW  
Washington, D.C. 20224

The Honorable Andrew De Mello  
Acting IRS Chief Counsel  
Internal Revenue Service  
1111 Constitution Avenue NW  
Washington, D.C. 20224

The Honorable Kristi Noem  
Secretary of Homeland Security  
U.S. Department of Homeland Security  
3801 Nebraska Avenue NW  
Washington, DC 20528

Dear Acting Commissioner Krause, Acting Chief Counsel De Mello, and Secretary Noem:

We write about alarming reports that the Department of Homeland Security (DHS) has asked for unprecedented access to private taxpayer data from the Internal Revenue Service (IRS). Elon Musk and his associates at the so-called Department of Government Efficiency (DOGE) have also reportedly sought to cross-reference taxpayer data with sensitive personal data held by other agencies that provide public benefits.<sup>1</sup>

We applaud the IRS's rightful rejection of these broad requests for taxpayer return information, in accordance with Section 6103 of the Internal Revenue Code, but are deeply concerned about recent comments and actions that left the door open for future requests. We are particularly concerned about the abrupt replacement of William Paul as Acting IRS Chief Counsel. According to at least one news report, his reassignment was due to the fact that "allies of Musk viewed him as being uncooperative."<sup>2</sup> This raises serious concerns that IRS leadership is removing career civil servants who push back against illegal orders to violate privacy laws.

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<sup>1</sup> Jacob Bogage, et. al., *DHS asks IRS for addresses of people believed to be in U.S. illegally* (Feb. 28, 2025), <https://www.washingtonpost.com/business/2025/02/28/immigration-enforcement-trump-administration-irs/>; Jacob Bogage, et. al., *What in the DOGE is happening at the IRS?* (Mar. 3, 2025), <https://www.washingtonpost.com/politics/2025/03/03/what-doge-is-happening-irs/>;

<sup>2</sup> Erin Slowey, *Trump Ally Tapped as Acting IRS Top Lawyer in Leadership Shakeup* (Mar. 13, 2025) <https://news.bloombergtax.com/daily-tax-report/trump-ally-tapped-as-acting-irs-top-lawyer-in-leadership-shakeup>

Taxpayer data held by the IRS is, by design, subject to some of the strongest privacy protections under federal law. Congress passed these protections in the 1970s after President Nixon weaponized the IRS against his political enemies.<sup>3</sup> These legal protections for taxpayer data apply to all taxpayers and are an essential foundation for our tax system, which requires the voluntary submission of information to the government.

The Senate committee report that accompanied the revision of section 6103 as part of the Tax Reform Act of 1976 states:

*Questions have been raised and substantial controversy created as to whether the present extent of actual and potential disclosure of return and return information to other Federal and State agencies for nontax purposes breaches a reasonable expectation of privacy on the part of the American citizen with respect to such information. This, in turn, has raised the question of whether the public's reaction to this possible abuse of privacy would seriously impair the effectiveness of our country's very successful voluntary assessment system which is the mainstay of the Federal tax system.*<sup>4</sup>

It is obvious that people will be far less likely to report sensitive personal information to the government, including details about how much money they have earned and how, if they believe that the IRS will disclose that information in violation of law.

According to recent press reports, DHS has specifically requested the IRS turn over home addresses, phone numbers, and email addresses of over 700,000 people in an apparent attempt to weaponize the tax system against those suspected of being undocumented immigrants.<sup>5</sup> This request follows DOGE's request to enter into an "omnibus" agreement with other federal agencies that would allow a broad swath of federal officials to cross-reference benefits rolls with taxpayer data.<sup>6</sup> Such unauthorized disclosures of taxpayer data would be a crime.

In addition to violating tax privacy laws, the wholesale sharing of tax return information with DHS or DOGE, as described in the press, would also penalize individuals for complying with federal tax law and undermine the IRS's core mission of tax collection by reducing voluntary tax compliance. According to official government data, millions of taxpayers who do not have a

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<sup>3</sup> IRS Office of Chief Counsel, *Disclosure & Privacy Law Reference Guide*, Pub. 4639 (Rev. Oct. 2012), <https://www.irs.gov/pub/irs-pdf/p4639.pdf>

<sup>4</sup> Report of the Committee on Finance on H.R. 10612, Tax Reform Act of 1976, S. Rep. 94-938, June 10, 1976 at p. 315.

<sup>5</sup> Jacob Bogage and Jeff Stein, *DOGE presses to check federal benefits payments against IRS tax records* (Mar. 1, 2025), <https://www.washingtonpost.com/business/2025/03/01/doge-irs-tax-records-benefits/>

<sup>6</sup> Jacob Bogage, et. al., *DHS asks IRS for addresses of people believed to be in U.S. illegally* (Feb. 28, 2025), <https://www.washingtonpost.com/business/2025/02/28/immigration-enforcement-trump-administration-irs/>; Jacob Bogage, et. al., *What in the DOGE is happening at the IRS?* (Mar. 3, 2025), <https://www.washingtonpost.com/politics/2025/03/03/what-doge-is-happening-irs/>

social security number file their taxes with the IRS each year using an individual taxpayer identification number (ITIN),<sup>7</sup> including many undocumented individuals. Such voluntary tax compliance depends on trust that the IRS will keep taxpayer data confidential.

DHS has also reportedly demanded that highly skilled IRS auditors and criminal investigators target small businesses across America who are suspected of hiring unauthorized workers, even if the taxes at stake are minimal.<sup>8</sup> The IRS simply does not have the resources to investigate such small operators — particularly given the recently announced purges of personnel — and limited agency resources are far better spent investigating large-scale tax avoidance and evasion to maximize revenue for the federal government. As a result, more serious crimes will go unpunished, and the deficit will increase.

We demand more information about existing or contemplated agreements between the IRS and DHS or other agencies regarding tax information sharing.

1. Please provide DHS's written request for return information about ITIN holders or undocumented taxpayers, as reported in the press and discussed above, and include the following:
  - a. the IRS's response to this request and the legal basis for its response;
  - b. any statements received describing the intended use of the information;
  - c. any parties, officers, or agencies to whom the requester intended to redisclose any or all of the information.
2. Please provide any other requests the IRS received from any agency in the executive branch (including DHS, DOGE, and the Office of Personnel Management) during this administration for return information or access to IRS systems containing such information, which was not subject to judicial review or routinely granted during the last administration.
3. Please also provide any request received from the President or the Executive Office of the President (EOP) during this administration, including the Office of Management and Budget, DOGE, and Elon Musk.
4. In each instance described in #2 or #3, please explain how the requestor proposed to use the information requested, the IRS's response to the request, and the legal basis for the IRS's response.
5. On a monthly basis until the end of this administration, please provide a copy of any new request that would fall into any of these categories and the IRS's response.

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<sup>7</sup> NTA Blog: *Most Taxpayers Needing a New ITIN are Prohibited from Filing Electronically, Causing Unnecessary Refund Delays* (April 13, 2021), <https://www.taxpayeradvocate.irs.gov/news/nta-blog-most-taxpayers-needing-a-new-itin-are-prohibited-from-filing-electronically-causing-unnecessary-refund-delays/>

<sup>8</sup> Jacob Bogage, et. al., *DHS asks IRS for addresses of people believed to be in U.S. illegally* (Feb. 28, 2025), <https://www.washingtonpost.com/business/2025/02/28/immigration-enforcement-trump-administration-irs/>; Jacob Bogage, et. al., *What in the DOGE is happening at the IRS?* (Mar. 3, 2025), <https://www.washingtonpost.com/politics/2025/03/03/what-doge-is-happening-irs/>

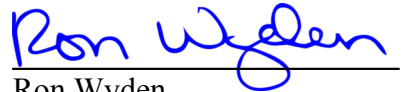
- Please provide the reasoning for the reassignment or removal of Mr. Paul from the Acting Chief Counsel role.

We respectfully request a response by March 21, 2025.

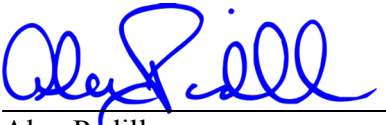
Sincerely,



Catherine Cortez Masto  
United States Senator



Ron Wyden  
United States Senator



Alex Padilla  
United States Senator



Chris Van Hollen  
United States Senator



Jeffrey A. Merkley  
United States Senator



Elizabeth Warren  
United States Senator



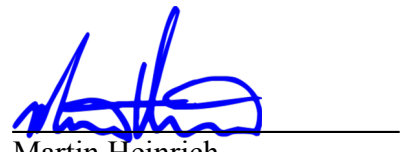
Sheldon Whitehouse  
United States Senator



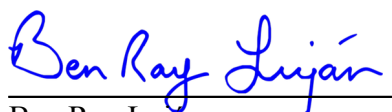
Jacky Rosen  
United States Senator



Adam B. Schiff  
United States Senator



Martin Heinrich  
United States Senator



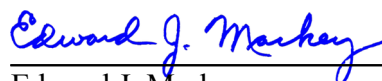
Ben Ray Lujan  
United States Senator



Richard J. Durbin  
United States Senator



Bernard Sanders  
United States Senator



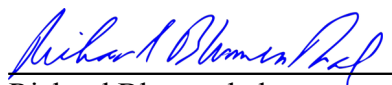
Edward J. Markey  
United States Senator



Raphael Warnock  
United States Senator



Peter Welch  
United States Senator



Richard Blumenthal  
United States Senator