



June 5, 2025

Honorable Andrea Joy Campbell
Massachusetts Attorney General
One Ashburton Place
Boston, MA 02118

Re: A petition to challenge the impending use of confidential IRS data for immigration enforcement

Dear Attorney General Campbell,

On behalf of the many immigrant families living in Massachusetts, the undersigned urge you and other Attorneys General to consider bringing a lawsuit against the Internal Revenue Service (IRS). The goal of the suit is to prevent the agency from implementing a recent [Memorandum of Understanding](#) (MOU) which would allow Immigration and Customs Enforcement (ICE) for the first time to use confidential taxpayer information as immigrant locator tools.

Unlike individual plaintiffs who would put themselves at risk of deportation, Attorneys General have standing to bring their own challenges based on the [lost revenue](#) resulting from vulnerable immigrants [dropping out](#) of the tax system.

Background

DHS wants access to immigrant tax data in order to expedite the mass deportation mandate under Executive Order 14161 from the President. The broad scope of the data sought is apparent from the first paragraph of the MOU which references the EO:

WHEREAS by Executive Order (EO) No. 14161, Protecting the United States from Foreign Terrorists and Other National Security and Public Safety Threats, 90 Fed. Reg. 8451 (Jan. 20, 2025), the President directed the Secretary of State, in coordination with *the Attorney General, the Secretary of Homeland Security, and the Director of National Intelligence, to take immediate steps to identify, exclude, or remove aliens illegally present in the United States;*

The administration believes that DHS access to the personal data of immigrant taxpayers is permissible under an exception to the tax-privacy statute that allows for the investigation and trial-preparation of [federal criminal statutes](#). 26 U.S.C. § 6103(i)(2). There is no exception for civil immigration enforcement. There do not appear to be safeguards to ensure that the information shared would only be used for actual criminal investigations. While most information-sharing requires judicial oversight, the (i)(2) exception allows access to a subset of IRS data without going to a court. It is feared that the information extracted from IRS records

will inevitably be utilized for civil immigration enforcement, a clear violation of taxpayer privacy rules. These strict privacy protections were enacted in response to [Nixonian abuses](#) and the present contemplated mass transfer of taxpayer information is utterly unprecedented. High level IRS officials including an acting Commissioner have [resigned](#) over concerns that the MOU violates taxpayer privacy rules.

A lawsuit by the Attorney(s) General would challenge the administration's efforts to break down one of the strongest firewalls for government data: the privacy afforded to tax information. *See* 26 U.S.C. § 6103 (tax-privacy statute). Starting with people who have final orders of removal and subject to criminal investigations, the administration seeks to build information pipelines from tax-related agencies—such as IRS and SSA—to ICE. A pending lawsuit¹ in the D.C. Circuit has an uncertain future and we are looking to your office to take up the baton before it is too late.

The administration has stated its intent to seek information for as many as [seven million people](#) using this pipeline, alongside its articulated desire to create a [“mega API”](#) for IRS data. While DHS argues that it primarily targets those with final deportation orders (which have rarely resulted in criminal prosecutions) it is unlikely that ICE will truly undertake the time and expense to pursue criminal proceedings for so many people. Furthermore, those of us who have represented immigrant taxpayers before the IRS do not believe the agency has the competency to verify another agency's criminal investigations particularly given the high volume of investigations that DHS would have to undertake.

The reported agreement has caused panic and confusion in the immigrant community among the many taxpayers who have relied on the IRS to keep their tax data private. The IRS encourages all taxpayers to comply with their tax filing obligations regardless of their immigration status, issues Individual Taxpayer Identification Numbers (ITINs) to those ineligible for social security numbers to facilitate compliance and has assured taxpayers –up to now- that their information is protected. ITINs were never intended to be tools for immigration enforcement. Indeed, immigrant ITIN filers pay [more than their share](#) of income taxes in Massachusetts and undocumented workers contribute payroll taxes even though they may never be able to access the Social Security or Medicare benefits they pay for with each paycheck.

Immigrant families have been traumatized. They are afraid to attend immigration hearings, go to work, send their kids to school, or even attend community gatherings such as church services.

¹ [Centro de Trabajadores Unidos, et al. v. Bessent, et al., 1:25-cv-00677](#) (D.D.C.) This case was filed by [Public Citizen](#) before the Treasury-DHS Memorandum of Understanding, based on reporting of imminent disclosure of the information of tax filers using Individual Taxpayer Identification Numbers (ITINs). As part of the litigation, the MOU, partially redacted, was made public confirming that a much wider target group of taxpayers is at risk. On May 12 the [Court denied the Plaintiff's request for preliminary injunction](#).

Now will they be putting themselves and/or family members at risk by filing their tax returns? A recent [study](#) from the Institute on Taxation and Economic Policy (ITEP) found that undocumented immigrants in Massachusetts contribute \$650 million in state and local taxes. Immigrant workers are critical to our state economy and this breach in taxpayer privacy threatens to disrupt our taxpaying workforce. If the agreement is executed, immigrants will go further underground and we will see [“downstream consequences”](#) to our state revenues. Our tax system is built on voluntary compliance. ITEP has raised the alarm that [tax revenues](#) will decrease if the IRS is weaponized against immigrants and their tax information is used against them. [We all lose](#) when taxpayer privacy is weakened and inevitably results in the erosion of trust in the tax system.

We know you are already doing a great deal to alert and educate the residents of Massachusetts including immigrants, but a legal suit on behalf of vulnerable immigrant taxpayers seems necessary to prevent this imminent abuse of the law.

We look forward to discussing any questions you may have. Thank you for reading this and for all that the AG's Office is doing during these very uncertain times.

Sincerely,

Agencia ALPHA

Asian American Civic Association

Asian Taskforce Against Domestic Violence (ATASK)

The Boston Foundation

Boston Immigration Justice Accompaniment Network (BIJAN)

Black Ministerial Alliance of Greater Boston (BMA TenPoint)

Boston Tax Help Coalition, Office of Workforce Development, City of Boston

Brazilian Workers Center

Brazilian Women's Group

Brockton Workers Alliance

Cambridge Economic Opportunity Committee (CEOC)

Center for New Americans

Centro Presente

Children's Health Watch

Chinese Progressive Association

Coalition for Social Justice Action

Community Action Agency of Somerville (CAAS)

Community Economic Development Center- New Bedford (CEDC)

Community Labor United

Dominican Development Center

English for New Bostonians

Greater Boston Labor Council

Greater Boston Legal Services

Haitian Community Partners Foundation

Health Law Advocates

Healthy Families Tax Credit Coalition

Horizons for Homeless Children

Immigrant Family Services Institute (IFSI)

Immigrant Service Providers Group/Health, Somerville

International Institute of New England

Jewish Alliance for Law and Social Action (JALSA)

Jewish Vocational Services (JVS)

Justice at Work

Justice Center of Southeast Massachusetts

Kids in Need of Defense (KIND)

La Colaborativa

Lawrence Community Works

Legal Key Partnership for Health and Justice

Lynn Rapid Response Network

Lynn Worker's Center

Massachusetts Advocates for Children

Massachusetts AFL-CIO

Massachusetts Association for Community Action (MASSCAP)

Massachusetts Association of Community Development Corporations

Massachusetts Coalition of Domestic Workers

Massachusetts Budget and Policy Center (MassBudget)

Massachusetts Immigrant and Refugee Advocacy Coalition (MIRA)

Massachusetts Immigrant Collaborative (MIC)

Massachusetts Law Reform Institute (MLRI)

Massachusetts Coalition for Occupational Safety and Health (MassCOSH)

MetroWest Worker Center/Centro del Trabajador

Neighbor to Neighbor Massachusetts

Northeast Justice Center

Northshore Community Development Coalition

Office of State Representative Russell Holmes

Office of State Senator Liz Miranda

Open Door Immigration Services

Pathway for Immigrant Workers

Progressive Massachusetts

Project Citizenship

RESULTS-Massachusetts

Rosie's Place

Safety Net Project, Wilmer Hale Legal Services Center, Harvard Law School

SEIU Local 509

Strategies for Children

The House of the Seven Gables Settlement Association

The Neighbourhood Developers (TND)

Unitarian Universalist Massachusetts Action Network (UUMassAction)

United Auto Workers (UAW) Local 2322

The Welcome Project

Watertown Citizens for Peace, Justice and the Environment

Women's Bar Association of Massachusetts

Women's Institute for Leadership Development (WILD)