

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

CENTER FOR TAXPAYER RIGHTS, *et al.*,

Plaintiffs,

v.

INTERNAL REVENUE SERVICE, *et al.*,

Defendants.

Case No. 1:25-cv-00457-CKK

DEFENDANTS' RESPONSE TO COURT ORDER

Defendants submit this filing to provide the information requested by the Court in its September 5, 2025 Minute Order.

1. The Court ordered Defendants to provide “the name and title of the individual at IRS who received ICE’s June 27, 2025 data request.” The IRS received the data request in the form of a letter dated June 27, 2025 from ICE Acting Director Todd M. Lyons, addressed to then—IRS Commissioner Billy Long. A copy of that letter is attached to this filing as Exhibit 1. The Treasury Department received the letter in the first instance and provided it to the IRS. The request also consisted of a datafile, referenced in the letter, that ICE provided to the IRS two days earlier, on June 25, 2025, via a secure dropbox system commonly referred to as Kiteworks. Kiteworks is the digital equivalent of a secure mailroom.

2. The Court also ordered Defendants to provide “the name and title of the individual whom ICE identified as the ‘officer[] or employee[] . . . personally and directly engaged in’ the relevant criminal investigations at issue in its June 27 request to the IRS.” The datafile that ICE provided on June 25, 2025 listed Jesse J. Williams as the “IRS-POC” for each request. The June

27 letter from Acting Director Lyons confirmed that Mr. Williams was the person personally and directly engaged in the preparation for any criminal proceeding or criminal investigation. Mr. Williams is the Assistant Director of the ICE Enforcement and Removal Operations (“ERO”) Field Operations.

3. Finally, the Court ordered Defendants to provide “the name and title of the individual who received the IRS’s August 7 disclosure on behalf of ICE.” The IRS responded to ICE’s request with the understanding that it would be delivered to Assistant Director Williams. The IRS responded to ICE’s request on August 7, 2025 by providing a datafile via a digital folder provided in Kiteworks. The IRS understands that four ICE employees possessed the necessary permissions to retrieve the Kiteworks folder on Assistant Director Williams’s behalf: two ICE Government Contractor Systems Architects; the ICE Homeland Security Investigations (“HSI”) Acting Special Assistant to Assistant Director Williams; and an ICE HSI Criminal Analyst.¹ The IRS further responded through a letter to ICE Acting Director Lyons. A copy of that letter is attached as Exhibit 2.

Dated: September 18, 2025

Respectfully submitted,

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¹ Defendants understood from the Court’s statements at the September 5, 2025 hearing that names of specific individuals may not be necessary in responding to the Court’s questions. Given the high-profile nature of this proceeding, and to protect government employees from potential harassment, Defendants have not included in this filing the names of the ICE employees with permissions to retrieve the digital folder in Kiteworks. If the Court requires the names of those employees, Defendants will provide them, but Defendants would respectfully request the Court’s permission to file that information under seal.

/s/ Bradley P. Humphreys

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