

Document Number	Begin Bates	End Bates	Title
Memorandum of Understanding			
1	TD_0000001	TD_0000002	Email: RE: As discussed
2	TD_0000003	TD_0000005	Email: FW: ICE Request for Taxpayer Addresses
3	TD_0000006	TD_0000008	Attachment to email FW: ICE Request for Taxpayer Addresses: 6103 - statutory excerpts
4	TD_0000009	TD_0000010	Email: FW: DOGE ICE Information Request
5	TD_0000011	TD_0000011	Email: FW: Follow Up
6	TD_0000012	TD_0000015	Attachment to email FW: Follow Up: IRS ICE Follow Up Questions
7	TD_0000016	TD_0000016	Email: Notice of SB Action
8	TD_0000017	TD_0000033	Action Memorandum: DHS-IRS Information Sharing MOU
9	TD_0000034	TD_0000048	MOU
Implementation Agreement			
10	TD_0000049	TD_0000050	Email: RE: Counsel contacts
11	TD_0000051	TD_0000051	Meeting/Teleconference Invitation: Implementation MOU Discussion
12	TD_0000052	TD_0000055	Implementation Agreement for MOU
Data Exchange Request			
13	TD_0000056	TD_0000071	<i>Centro de Trabajadores Unidos et al. v. Bessent</i> , 25-cv-677-DLF (D.D.C.) - Order on Preliminary Injunction Motion
14	TD_0000072	TD_0000078	Email: RE: [EXT] IRS - ICE data exchange
15	TD_0000079	TD_0000082	Attachment to email RE: [EXT] IRS - ICE data exchange: SLFT Adhoc - User Guide for SFTP Connection Setup
16	TD_0000083	TD_0000089	Email: RE: Update
17	TD_0000090	TD_0000090	Meeting/Teleconference Invitation: Telcon w DHSA
18	TD_0000091	TD_0000092	Email: RE: Telcon w DHSA (follow-up from yesterday)
19	TD_0000093	TD_0000093	Email: DHS Update
20	TD_0000094	TD_0000094	Meeting/Teleconference Invitation: Telcon w DHSA (follow-up from yesterday)
21	TD_0000095	TD_0000095	Meeting/Teleconference Invitation: Discussion
22	TD_0000096	TD_0000096	Meeting/Teleconference Invitation: Telcon w DHSA (follow-up from Tuesday & Wednesday)
23	TD_0000097	TD_0000102	Portion of ICE datafile received on June 25, 2025: earm_full_delta_schema_v2_irsoutput_20250806.csv
24	TD_0000103	TD_0000107	Email: FW: Letter from ICE
25	TD_0000108	TD_0000111	Email: FW: Letter from ICE
26	TD_0000112	TD_0000113	Attachment to email FW: Letter from ICE: AD1 Memo to IRS Commission Request for Information, dated June 27, 2025

27	TD_0000114	TD_0000118	Email: RE: Letter from ICE
28	TD_0000119	TD_0000119	Email: DHS Data Analysis
29	TD_0000120	TD_0000121	Meeting/Teleconference Invitation: Data Exchange
30	TD_0000122	TD_0000122	Meeting/Teleconference Invitation: DHS MOU Implementation
31	TD_0000123	TD_0000124	Meeting/Teleconference Invitation: DHS MOU
32	TD_0000125	TD_0000128	DHS-ICE Data Exchange Overview
33	TD_0000129	TD_0000130	DHS-ICE Data Exchange Draft QC
34	TD_0000131	TD_0000131	Email: IRS-DHS ICE Update (Information only)
35	TD_0000132	TD_0000134	Email: REQUEST: Meeting to update and request approval for the DHS/IRS data sharing
36	TD_0000135	TD_0000135	Email: DHS Notes for Briefing
37	TD_0000136	TD_0000140	Attachment to email DHS Notes for Briefing : DHS-ICE Data Exchange Overview
38	TD_0000141	TD_0000142	Meeting/Teleconference Invitation: URGENT: DHS x IRS Data Sharing Approval
39	TD_0000143	TD_0000144	Letter from IRS to DHS re: IRS-DHS Memorandum of Understanding - Production of Address Information, dated August 7, 2025
40	TD_0000145	TD_0000147	Email: RE: Next Steps: MOU
Authorities			
41	TD_0000148	TD_0000202	26 U.S.C. § 6103 Confidentiality and disclosure of returns and return information
42	TD_0000203	TD_0000205	8 U.S.C. § 1253 Penalties related to removal
43	TD_0000206	TD_0000207	26 U.S.C. § 7213A Unauthorized inspection of returns or return information
44	TD_0000208	TD_0000210	26 U.S.C. § 7213 Unauthorized disclosure of information
45	TD_0000211	TD_0000213	26 U.S.C. § 7431 Civil damages for unauthorized inspection or disclosure of returns and return information
46	TD_0000214	TD_0000227	26 U.S.C. § 7803 Commissioner of Internal Revenue; other officials
47	TD_0000228	TD_0000232	26 C.F.R. § 301.6103(i)-1 Disclosure of returns and return information (including taxpayer return information) to and by officers and employees of DOJ or another Federal agency for use in Federal grand jury proceeding, or preparation for proceeding or investigation, involving enforcement of Federal criminal statute not involving tax administration
48	TD_0000233	TD_0000448	IRS Publication 1075 - Tax Information Security Guidelines
49	TD_0000449	TD_0000452	6 U.S.C. § 112 Secretary; functions
50	TD_0000453	TD_0000463	8 U.S.C. § 1103 Powers and duties of the Secretary, the Under Secretary, and the Attorney General
51	TD_0000464	TD_0000503	44 U.S.C. § 3551, Subchapter II (the Federal Information Security Management Act), Purposes
52	TD_0000504	TD_0000505	28 U.S.C. § 1346 United States as defendant

53	TD_0000506	TD_0000508	Executive Order 14161, January 20, 2025
54	TD_0000509	TD_0000527	Federal Information Security Modernization Act of 2014
55	TD_0000528	TD_0001019	NIST Special Publication 800-53 - Security and Privacy Controls for Information Systems and Organizations
56	TD_0001020	TD_0001066	OMB M-17-12 Memorandum for Heads of Executive Departments and Agencies
57	TD_0001067	TD_0001076	82 FR 43556
58	TD_0001077	TD_0001156	80 FR 54064
59	TD_0001157	TD_0001162	85 FR 74362
60	TD_0001163	TD_0001170	89 FR 55638
61	TD_0001171	TD_0001218	Anti Deficiency Act, 31 U.S.C. §§ 1341-1519
62	TD_0001219	TD_0001222	26 C.F.R. § 301.6103(p)(4)-1 Procedures relating to safeguards for returns or return information
63	TD_0001223	TD_0001226	26 C.F.R. § 301.6103(p)(7)-1 Procedures for administrative review of a determination that an authorized recipient has failed to safeguard returns or return information
64	TD_0001227	TD_0001311	Circular No. A-130 - Managing Information as a Strategic Resource
65	TD_0001312	TD_0001456	IRS The General Records Schedules