



## Information for Immigrant Taxpayers

On April 7, 2025, the Internal Revenue Service (IRS) signed an agreement with the Department of Homeland Security (DHS) and Immigration and Customs Enforcement (ICE) to allow sharing of private taxpayer information.<sup>1</sup> Generally, the Internal Revenue Code prohibits the disclosure of taxpayer information with limited exceptions. This agreement is unprecedented and changes advice or information you may have previously received.

### Can the IRS share my information with DHS and ICE?

On April 7, 2025, the IRS, DHS and ICE executed a Memorandum of Understanding to create a framework for the sharing of information between these agencies. In August 2025, IRS provided addresses for more than 47,000 taxpayers to ICE with final orders of removal.

The IRS is prohibited from sharing taxpayer return information unless it falls under one of **the limited exceptions** of the taxpayer privacy laws.<sup>2</sup> There are now three lawsuits attempting to stop the IRS from sharing taxpayer return information with DHS and ICE and they are all pending.<sup>3</sup>

On February 5, 2026, a United States District Judge in Massachusetts ordered the IRS and SSA to stop sharing taxpayer data with DHS and ICE and barred ICE from using the information already provided by the IRS. This is the second federal judge to temporarily block the information sharing between the IRS and ICE.

### How do I know if I have been ordered removed?

Finding out if you have a prior removal order can be challenging. But you can try to check by using the immigration court's online system, which is available here: <https://acis.eoir.justice.gov/en/>. First, you'll need your "A Number"(which is a 9-digit number typically located on immigration-related documents). When you enter your A Number on the website, it will show you information about your past court hearings, if any. This includes whether a judge allowed you to stay or ordered deportation.

<sup>1</sup> "Memorandum of Understanding Between The U.S. Department of the Treasury, Internal Revenue Service And The U.S. Department of Homeland Security, U.S. Immigration and Customs Enforcement, For the Exchange of Information For Nontax Criminal Enforcement," *Centro de Trabajadores Unidos, et al., v. Scott Bessent, et al.*, 25-CV-00677 (DDC), Ex. A, Declaration of Kathleen Evey Walters.

<sup>2</sup> 26 U.S.C. § 6103

<sup>3</sup> *Ctr. for Taxpayer Rights v. Internal Revenue Serv.*, No. 1:25-cv-00457 (D.D.C. filed Feb. 17, 2025); *Centro de Trabajadores Unidos v. Bessent*, No. 25-cv-0677 (DLF), 2025 WL 1380420 (D.D.C. May 12, 2025); *Centro de Trabajadores Unidos v. Bessent*, No. 25-cv-0677 (DLF), 2025 WL 1380420 (D.D.C. May 12, 2025).

## How do I know if the IRS shared my information with ICE?

Currently there is no way for individuals to check whether their information was included in the data IRS shared with ICE. The lawsuits aim to clarify what data was shared and to strengthen privacy protections going forward.

## Who is required to file taxes?

Most individuals who work in the United States have to file a tax return to report their income. There are specific income amounts that require filing which depend on your age and filing status (individual, head of household, married filing jointly, married filing separately, qualifying surviving spouse), and other factors. **You should consult with a tax professional** to determine whether you are required to file taxes.

## What is an ITIN?

An ITIN is a 9-digit number the IRS issues if you need a U.S. taxpayer identification number for federal tax purposes, but you aren't eligible for a Social Security number (SSN).

## Does use of an ITIN put me at risk of the IRS sharing my information with ICE?

Maybe. The Memorandum between ICE and the IRS does not appear to target people using ITINs in particular, but ICE can now request taxpayer information, including address, about particular taxpayers, whether they filed using an ITIN or a SSN. The information sharing is currently blocked for now but ICE has requested taxpayer data for 1.28 million people from the IRS.

If you have already filed taxes from a current address, the incremental risk from filing again is minimal; DHS has other tools to find addresses.

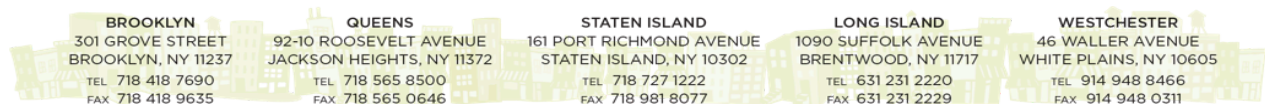
## Should I file taxes if I have an ITIN?

**You should consult with a tax professional** to determine whether you are required to file taxes.

## Can I file taxes on my own?

**You can file taxes on your own but we do not recommend it. You should consult with a tax professional** to determine whether you are required to file taxes and prepare them. You can file for FREE with an IRS-certified VITA/TCE volunteer preparer. VITA is a free, IRS-sponsored program to help low and middle-income workers have their federal and State personal income taxes prepared and filed electronically at no cost. VITA also ensures that eligible workers receive all the tax credits to which they are entitled.

- New York City has free tax preparation services available, visit <https://www.nyc.gov/site/dca/consumers/file-your-taxes.page> for more information.
- Every county in New York State has at least one VITA site. Visit the IRS VITA site locator at <https://irs.treasury.gov/freetaxprep/>.



### What if I need more time to file my taxes?

If you need more time to consult with a tax expert, you may request an extension by April 15, 2026, the April tax filing due date. An extension gives you until October 15, 2026 to file without penalties. Make sure you pay any tax you owe by the April filing date. The extension is only for filing your return. See <https://www.irs.gov/filing/get-an-extension-to-file-your-tax-return> for more information. You are permitted to use an address for an agent on this form.

**\*\* You should consult with a tax expert for tax advice. \*\***

Join Make the Road NY to help fight all attacks on the immigrant community and to receive important updates and resources. You can also visit our website at [weprotectusny.org](http://weprotectusny.org) for helpful information.

