

Centralization by Exception (U.S.) vs. Centralization by Design (Russia):

Tax Privacy, § 6103, and the IRS–ICE MOU

By Marianna Bezhanyan

**Undergraduate Research Fellow, UCLA Center for the Study of International Migration.
B.A. Candidate, Design | Media Arts & International Migration Studies,
University of California, Los Angeles (UCLA)**

**Research conducted under the guidance of Professor Hiroshi Motomura,
UCLA School of Law**

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Part I

INTRODUCTION

1.1 Abstract

The research evaluates how tax identification systems and data exchange between agencies affect immigration control operations in Russia and the United States. The United States depends on tax return confidentiality under 26 U.S.C. § 6103¹ to achieve voluntary tax compliance. The April 7, 2025 IRS–ICE Memorandum of Understanding² demonstrates centralization through exception by allowing address-only disclosures for criminal removal cases yet it weakens confidentiality protections and creates uncertainty for ITIN filers and potentially establishes new standards for inter-agency data sharing without legislative approval. The Russian government established centralization (or high level of centrality) as its core operational principle.³ The Gosuslugi platform connects individual taxpayer numbers (ИНН) to prepaid patent taxes and interior-ministry biometric systems through statutory requirements which merge tax compliance with immigration status control.⁴ The two enforcement systems demonstrate how legal frameworks determine immigration results because U.S. exceptions lead to incremental centralization but Russia combines tax and migration and surveillance functions from the beginning.

¹ 26 U.S.C. § 6103 (return confidentiality).

² *Memorandum of Understanding Between the U.S. Department of the Treasury, Internal Revenue Service, and the U.S. Department of Homeland Security, Immigration and Customs Enforcement, for the Disclosure of Returns and Return Information for Nontax Criminal Investigations* (Apr. 7, 2025), available at [CourtListener] (Exhibit A, Case No. 1:25-cv-00677 (D.D.C. filed May 13, 2025), Doc. 68-1).

³ Gritsenko, Daria & Zhrebtsov, Mikhail, *E-Government in Russia: Plans, Reality, and Future Outlook*, in *The Palgrave Handbook of Digital Russia Studies* 33-51 (2020).

⁴ Belyi, V.A., et al., “E-Government Services Introduction Effects in the COVID-19 Context in Russia,” CEUR Workshop Proceedings, Vol. 3066, 2021.

1.2 Background

Immigrants who enter the United States without work authorization face a challenging decision about whether to report income they earned illegally. The undocumented community has consistently answered this question with a moral instinct that leads them to pay taxes. The payment of taxes by undocumented immigrants serves as a symbolic gesture to demonstrate their contribution to society and potentially improve their future prospects. The practice of paying taxes with an ITIN has traditionally been viewed as a way for immigrants to “show good moral character”⁵⁶.

The IRS and DHS established a memorandum of understanding (MOU) in April 2025 which enables ICE to obtain particular taxpayer return information from the IRS for non-tax criminal investigations that include willful failure to depart after receiving a final removal order. The MOU restricts bulk data sharing of ITIN filers and includes multiple security measures and penalty provisions yet it reduces the absolute protection of the firewall that many people believed existed.⁷

Russian governance operates through integration by default because tax IDs (IHH) and migration records and security files are constantly linked through Gosuslugi and interior-ministry database systems. The system which handles tax filing also enables users to register their children for school and access medical records and receive draft notices and immigration services⁸.

⁵ National Immigration Law Center, *ITIN: A Powerful Tool for Immigrant Taxpayers*, Q&A (2015), at pages noting moral character requirement, available at <https://www.nilc.org/wp-content/uploads/2015/11/ITIN-facts-Q-and-A.pdf>

⁶ Nneka C. Obiokoye, *Taxation of Undocumented Immigrants: The Uneasy Connection Between Regulating the Undocumented Immigrant and Fostering Illegal Activity*, 2 Bus. Entrepreneurship & Tax L. Rev. 359, 370–73 (2018) (discussing signaling, moral character, and tax compliance)

⁷ IRS–ICE MOU, *supra* note 2.

⁸ Gritsenko & Zharebtsov, *supra* note 3

The research aims to determine if the United States is transitioning toward actual centralization through de facto means. The process of immigration enforcement infrastructure integration with tax data which previously maintained its own insulation creates what effects? The organizational structure between centralized and fragmented bureaucracies determines how immigrants experience risks and obtain protection and make their choices.

The research defines operational centralization as its core assessment method. The assessment of centralization depends on four main criteria:

- (1) the default rule (firewall versus integration in law)⁹
- (2) auditability (how access is logged and overseen) ¹⁰
- (3) user expectations (whether taxpayers and migrants are told to expect confidentiality or integration)¹¹
- (4) functional coupling (whether fiscal compliance directly determines legal presence or work authorization). ¹²

The four assessment criteria, designed after scholarship on the topics of centralisation and tax enforcement within the context of undocumented immigrants, serve as a starting point for studying U.S.-Russia system differences before the paper applies them to verify centralization through exceptions in the United States versus Russia's design-based centralization approach.

The research concentrates on the United States because its tax and immigration systems connect through specific exceptions and agency partnerships. The Russian case

⁹ Ann Cavoukian, *Privacy by Design: The 7 Foundational Principles* at 3, Information & Privacy Commissioner, Ontario, Canada (2009)

¹⁰ Ann Cavoukian, *Privacy by Design: The 7 Foundational Principles* at 3, Information & Privacy Commissioner, Ontario, Canada (2009)

¹¹ *Fiscal Citizenship and Taxpayer Privacy*, by Feng Zhang, 117 Colum. L. Rev. 579, 606-09 (2017)

¹² Nneka C. Obiokoye, *Taxation of Undocumented Immigrants: The Uneasy Connection Between Regulating the Undocumented Immigrant and Fostering Illegal Activity*, 2 Bus. Entrepreneurship & Tax L. Rev. 359, 370-75 (2018)

serves as an unbalanced comparison to demonstrate how centralization functions when it is incorporated through legislative design. The analysis of Russian centralization methods enables researchers to predict future U.S. risks and reveals additional details about how centralization expands into different life domains including work and education and housing.

1.3 Research Questions and Methods

The main research inquiry of this Article investigates whether the April 7, 2025 IRS–ICE Memorandum of Understanding (MOU)¹³ strengthens the centralization of U.S. immigration control. The analysis addresses four specific sub-questions to determine the answer to the main inquiry: (1) The MOU maintains the criminal exception of § 6103 tax confidentiality¹⁴ or does it alter the baseline of tax confidentiality? (2) The logging system and named-subject restrictions and Publication 1075 safeguards¹⁵ effectively limit data access while determining who can request data and who receives authorization for data access. (3) The MOU creates a negative impact on ITIN-based voluntary compliance and public trust even though its scope remains limited. (4) The access to “last known address” information leads to enhanced removal operations but does it establish a Russia-style connection between tax compliance and immigration status? The initial research assumption indicated that the MOU would establish significant data centralization in U.S. immigration enforcement but the study confirms only symbolic changes without structural integration.

Comparative lens: The research applies Russia as a comparative case to validate the four centralization criteria which were established for the U.S. analysis through default rule assessment and auditability evaluation and user expectation analysis and functional coupling assessment. The complete legal–technical unification occurs through the integration of

¹³ IRS–ICE MOU, *supra* note 2.

¹⁴ 26 U.S.C. § 6103 (return confidentiality).

¹⁵ Internal Revenue Serv., U.S. Dep’t of the Treasury, *Publication 1075: Tax Information Security Guidelines for Federal, State and Local Agencies* (rev. 2021), <https://www.irs.gov/pub/irs-pdf/p1075.pdf>.

INN–патент–MVD systems which operate through Gosuslugi and biometric registries¹⁶. The research evaluates how the MOU affects default rules and auditability and user expectations and functional coupling between tax compliance and immigration status through a study of U.S. IRS–ICE MOU¹⁷ practices and Russia's integrated stack system. The comparative frame serves as an analytical instrument which bases its assessment of U.S. political structure development through comparisons with Russia's highly centralized system.

Methods and Evidence: The research combines a legal-institutional approach through (a) an examination of 26 U.S.C. § 6103¹⁸, § 7803¹⁹, 8 U.S.C. § 1253(a)(1)²⁰ and the MOU text and IRS safeguard rules²¹ and (b) a data flow analysis between IRS–ICE and DHS (SAVE²²/IDENT-HART²³/A-File²⁴) and Russia's INN–патент–MVD system and (c) an institutional comparison based on four centralization criteria (default rule, auditability, user expectations, functional coupling) between the U.S. and Russia systems and (d) agency manuals and court documents and amicus briefs and media investigations and FOIA requests for implementation agreements and training materials and request templates and monthly counts and audit logs. The analysis faces two main limitations because FOIA requests may experience delays and Russian administrative information lacks full transparency but these

¹⁶ Sherzod Eraliev & Rustamjon Urinboyev, *Precarious Times for Central Asian Migrants in Russia*, 119 *Current History* 258, 260 (2020) https://portal.research.lu.se/files/83936845/CURH119819_02_Urinboyev.pdf

¹⁷ IRS–ICE MOU, *supra* note 2.

¹⁸ 26 U.S.C. § 6103 (2024) (providing that returns and return information are confidential except as otherwise authorized by statute), available at <https://www.law.cornell.edu/uscode/text/26/6103>.

¹⁹ 26 U.S.C. § 7803(a)(3) (2024) (Taxpayer Bill of Rights, including the “Right to Confidentiality”), available at <https://www.law.cornell.edu/uscode/text/26/7803>

²⁰ 8 U.S.C. § 1253(a)(1) (2024) (criminalizing willful failure to depart after a final order of removal), available at <https://www.law.cornell.edu/uscode/text/8/1253>

²¹ Internal Revenue Serv., U.S. Dep’t of the Treasury, *Publication 1075: Tax Information Security Guidelines for Federal, State and Local Agencies* (rev. 2021), <https://www.irs.gov/pub/irs-pdf/p1075.pdf>

²² U.S. Dep’t of Homeland Sec., U.S. Citizenship & Immigration Servs., *Systematic Alien Verification for Entitlements (SAVE) Program Guide* (rev. 2023), <https://www.uscis.gov/save>

²³ U.S. Dep’t of Homeland Sec., Office of Biometric Identity Mgmt., *IDENT/HART Biometric Systems Overview* (2023), <https://www.dhs.gov/obim>

²⁴ U.S. Dep’t of Homeland Sec., U.S. Citizenship & Immigration Servs., *Alien File, Index, and National File Tracking System of Records*, 82 *Fed. Reg.* 43,556 (Sept. 18, 2017) (system of records notice describing the A-File database).

issues become less significant when researchers use statutes and decrees and practitioner guidance and verify information through multiple independent sources.

Part II

THE FIREWALL

2.1 Congress and the IRS: Building the Wall

For most of the 20th century, the IRS worked under a simple idea: people will pay their taxes only if they trust that the information they give stays private. The agency practice of this rule existed before the 1970s rather than being a legal requirement.²⁵ The IRS received occasional requests from presidential administrations to provide files to both the FBI and Justice Department and political campaigns. The IRS disclosed information to the FBI during the McCarthy era and civil-rights investigations which took place between 1950 and 1960.

This changed after the Watergate scandal in the early 1970s. Investigations revealed that the Nixon administration had tried to use the IRS to target political enemies (TIGTA 1997²⁶). In response, Congress rewrote the law in 1976. It passed amendments that became 26 U.S.C. § 6103, which makes tax return information confidential by default.²⁷ The purpose was to rebuild trust and protect voluntary compliance with the tax system.

The same reasoning that applies to immigration control also applies to immigration regulation. Congress worried that using tax or application information for deportations would discourage people from applying for legal status. The system established rigid “firewalls” as a result²⁸.

²⁵ Feng Zhang, *Fiscal Citizenship and Taxpayer Privacy*, Emory Univ. Sch. of Law Faculty Publications (2025), at 7–10 <https://scholarlycommons.law.emory.edu/cgi/viewcontent.cgi?article=1292&context=faculty-articles>.

²⁶ Treasury Inspector Gen. for Tax Admin. (TIGTA), *Review of Internal Revenue Service Operations During the 1960s and 1970s* (1997) (describing IRS misuse and political targeting uncovered during Watergate).

²⁷ Tax Reform Act of 1976, Pub. L. No. 94-455, 90 Stat. 1520 (codifying confidentiality of tax returns in 26 U.S.C. § 6103).

²⁸ *Admissibility of Alien Amnesty Application Information in Prosecutions of Third Parties*, 17 Op. O.L.C. 173, 175 (1993) (quoting H.R. Rep. No. 99-682, pt. 1, at 73 (1986), reprinted in 1986 U.S.C.C.A.N. 5649, 5677 <https://www.justice.gov/file/147306/dl>. Department of Justice

- (1) IRCA 1986 (legalization program): 8 U.S.C. § 1255a(c)(4)(B)²⁹ states that legalization application information “may not be used for immigration enforcement,” except in limited cases like fraud.
- (2) Special agricultural workers: 8 U.S.C. § 1160(b)(6)³⁰ provides the same protection for farmworker applicants.
- (3) Victim protections (VAWA / T / U visas): 8 U.S.C. § 1367³¹ makes it a crime or civil violation for officials to misuse victim information for enforcement purposes.

The United States ITINs serve as identification for undocumented immigrants and foreign workers who earn income in the country. Immigrants who do not have work authorization continue to file their income tax returns using ITINs because they want to stay in tax compliance³². The IRS reinforced this separation in the ITIN program (1996). In outreach materials and the ITIN program handbook, it promised immigrant communities that tax filings would not be shared with immigration enforcement³³.

“But the erosion of taxpayer trust is an even more serious matter than the erosion of taxpayer service, because with the provision of adequate funding, declines in taxpayer service can be reversed. Not so with declines in trust. Once lost, trust takes a very long time to be regained. For a taxpayer whose trust has been shaken, each IRS failure to meet basic expectations (e.g., answer the phone, listen carefully, consider the specific facts and circumstances, provide alternatives, take the extra step to help) confirms the belief that the IRS is not to be trusted.” National Taxpayer Advocate, 2014 Annual Report to Congress 108–12 (2014)

²⁹ 8 U.S.C. § 1255a(c)(4)(B) (2024) <https://www.law.cornell.edu/uscode/text/8/1255a>

³⁰ 8 U.S.C. § 1160(b)(6) (2024) <https://www.law.cornell.edu/uscode/text/8/1160>

³¹ 8 U.S.C. § 1367 (2024)

³² Internal Revenue Serv., *Publication 1915: Understanding Your IRS Individual Taxpayer Identification Number (ITIN)* (1996)

³³ National Taxpayer Advocate, 2014 Annual Report to Congress 108–12 (2014) <https://www.taxpayeradvocate.irs.gov/reports/2014-annual-report-to-congress/full-report/>.

In short, Congress and the IRS built the firewall to protect the tax system itself. They decided that collecting revenue and keeping public trust were more important than using tax records as an immigration tool.

2.2 — A Tradition of Semi-Lax Immigration Enforcement

The current U.S. system of law enforcement became visible through its division between immigration control duties and tax collection responsibilities. For decades, immigration law has existed on paper in a much stricter form than it was ever applied in practice. The term "immigration outside the law" is what scholars use to describe this phenomenon³⁴.

‘The direct versus indirect spectrum also applies to state and local efforts to neutralize or to remain neutral regarding federal immigration enforcement, just as the spectrum helps in analyzing state and local pro-enforcement efforts’ Hiroshi Motomura, *Immigration Outside the Law*, Chapter 2 (Oxford Univ. Press 2014)

The 20th century allowed unauthorized immigrants to work in agricultural fields and construction sites and service industries while federal law enforcement took minimal action against them. Congress passed employer-sanctions in the Immigration Reform and Control Act of 1986 (IRCA), but in practice these rules were weakly enforced. Employers kept using unauthorized workers as they received wide-ranging freedom from enforcement agencies³⁵.

This tradition of selective enforcement shows up in the courts as well. The Supreme Court made a decision in *Arizona v. United States* (2012) that immigration enforcement belongs to federal authorities although the executive branch retains power to decide which

³⁴ Hiroshi Motomura, *Immigration Outside the Law* 3–9 (Oxford Univ. Press 2014)

³⁵ Kitty Calavita, *Inside the State: The Bracero Program, Immigration, and the I.N.S.* 3–6, 210–12 (Routledge 1992)

immigrants should be deported and which can stay in the United States³⁶. The practice of discretion allows undocumented workers to stay in the country provided they pay their taxes and contribute to the economy³⁷.

The government established tax enforcement as an independent process which indicated that tax filing would not trigger immigration penalties. The system allowed millions of undocumented workers to file taxes while keeping their immigration status undocumented thus establishing an unauthorized settlement in U.S. immigration policies.

The firewall operated within a system that lacked proper immigration law enforcement because of intentional actions and the tax-immigration separation maintained this situation.

2.3 When Systems Collide: Hoffman Plastic and Enforcement Tradeoffs

The separation between tax and immigration systems has never been absolute. The two systems occasionally intersect which requires courts to determine which legal framework should take precedence. *The Hoffman Plastic Compounds Inc. v. NLRB* (2002)³⁸ case demonstrates this exact scenario.

The workers who were undocumented lost their jobs after they attempted to form a union. The National Labor Relations Board (NLRB) determined that the employer violated labor laws so it issued an order for payment to the workers. The Supreme Court made a decision that went against the majority. The Court handed down a 5-4 decision which denied

³⁶ *Arizona v. United States*, 567 U.S. 387, 396–97 (2012)

³⁷ Hiroshi Motomura, *Immigration Outside the Law* (Oxford Univ. Press 2014)

³⁸ *Hoffman Plastic Compounds, Inc. v. NLRB*, 535 U.S. 137 (2002), available at <https://tile.loc.gov/storage-services/service/ll/usrep/usrep535/usrep535137/usrep535137.pdf>

undocumented workers their right to backpay because they did not have legal permission to work³⁹.

The decision required a direct choice between two enforcement goals which included following labor laws and following immigration laws. The majority of people supported immigration law because they believed granting benefits to undocumented workers would lead to more illegal work. The dissenting opinion of Justice Breyer and his colleagues supported the opposite position because they believed that refusing to provide remedies would encourage employers to take advantage of undocumented workers thus weakening labor protections.

The situation demonstrates that when two legal systems encounter each other one system will prevail over the other. Just as labor law enforcement was sacrificed to immigration enforcement in *Hoffman Plastic*, tax privacy can also give way if immigration enforcement is allowed to claim priority. The tradeoff principle enables us to understand why the 2025 IRS–ICE MOU stands as an important exception.^{40 41}

2.4 Congress’s Framework vs. Executive Drift

Congress designed a legal framework that keeps tax information walled off from immigration enforcement. The core rule is 26 U.S.C. § 6103, passed after Watergate in 1976, which makes tax return information confidential unless Congress itself creates a narrow exception.⁴² The U.S. Congress established immigration law confidentiality through two

³⁹ *Hoffman Plastic Compounds, Inc. v. National Labor Relations Board*, 535 U.S. 137 (2002), *Oyez*, <https://www.oyez.org/cases/2001/00-1595>

⁴⁰ *Hoffman Plastic Compounds, Inc. v. NLRB*, 535 U.S. 137 (2002), <https://supreme.justia.com/cases/federal/us/535/137/>.

⁴¹ Catherine Fisk & Michael J. Wishnie, *The Story of Hoffman Plastic Compounds, Inc. v. NLRB: Labor Rights Without Remedies for Undocumented Immigrants*, in *Labor Law Stories* 399 (Foundation Press 2005), available at https://scholarship.law.duke.edu/faculty_scholarship/1243/.

⁴² Tax Reform Act of 1976, Pub. L. No. 94-455, 90 Stat. 1520 (codified as amended in scattered sections of 26 U.S.C.), <https://www.congress.gov/bill/94th-congress/house-bill/10612>

separate legal provisions (8 U.S.C. §§ 1255a(c)(4)(B)⁴³, 1160(b)(6))⁴⁴ and through provisions that protect victims of violence and trafficking (8 U.S.C. § 1367)⁴⁵. The laws exist to safeguard information revealed under trust agreements from being used for deportation purposes^{46 47}. Recent executive practice, however, has chipped away at this framework.

Instead of Congress creating new exceptions, agencies have leaned on the “criminal” aperture in § 6103(i)(2)⁴⁸, which allows the IRS to share information in certain non-tax criminal cases. The 2025 IRS–ICE Memorandum of Understanding (MOU) gives legal power to prosecute “failure to depart” cases under 8 U.S.C. § 1253(a)(1)⁴⁹ which allows disclosure. This appears to be a limited scope based on the written information. The law faces opposition because its supporters claim it goes past congressional goals and could lead to widespread enforcement instead of being used as a specific tool^{50 51}.

The pattern reveals that Congress established robust barriers yet executive agencies possess the ability to expand minor weaknesses in the system. The implementation of criminal exceptions results in more information exchange between entities yet produces negative effects on their trust relationship. This dynamic is further explored through examining the IRS–ICE MOU itself.

⁴³ 8 U.S.C. § 1255a(c)(4)(B) (2022), <https://www.law.cornell.edu/uscode/text/8/1255a>

⁴⁴ 8 U.S.C. § 1160(b)(6) (2022), <https://www.law.cornell.edu/uscode/text/8/1160>

⁴⁵ 8 U.S.C. § 1367 (2022), <https://www.law.cornell.edu/uscode/text/8/1367>

⁴⁶ Staff of the Joint Comm. on Tax’n, 94th Cong., *General Explanation of the Tax Reform Act of 1976* (Comm. Print 1976), available at <https://www.jct.gov/publications/1976/jcs-33-76/>

⁴⁷ Nat’l Taxpayer Advocate, 2014 Annual Report to Congress (2014), available at <https://www.taxpayeradvocate.irs.gov/reports/2014-annual-report-to-congress/>

⁴⁸ 26 U.S.C. § 6103(i)(2) (2022), <https://www.law.cornell.edu/uscode/text/26/6103>

⁴⁹ 8 U.S.C. § 1253(a)(1) (2022), <https://www.law.cornell.edu/uscode/text/8/1253>

⁵⁰ Elec. Frontier Found., *IRS–ICE Immigrant Data Sharing Agreement Betrays Data Privacy and Taxpayers’ Trust* (Apr. 25, 2025),

<https://www.eff.org/deeplinks/2025/04/irs-ice-immigrant-data-sharing-agreement-betrays-data-privacy-and-taxpayers-trust>

⁵¹ Fox Rothschild LLP, *The IRS–ICE Tax Data Sharing Agreement: Practical Considerations* (Apr. 2025), <https://www.foxrothschild.com/publications/the-irs-ice-tax-data-sharing-agreement-practical-considerations>

Part III

THE 2025 IRS–ICE MOU

3.1 What the MOU Actually Does

Context and shift: The United States government implemented new immigration regulations during the beginning of 2025. The new policy establishes that the main focus is to deport people who threaten national security and border security and public safety. Executive Order 14161⁵² serves as an example of this transformation because the President signed it on January 20, 2025. The order marked a return to the broader enforcement posture of the first Trump administration, reversing the narrower prioritization framework that had been in place under President Biden. The new policy required ICE and CBP to focus on criminal offenses and visa overstay and non-compliance with removal orders as their main priorities and gave field officers more operational freedom.

The news media dedicates extensive coverage to ICE raids and their procedures because immigration enforcement activities have become more aggressive. A massive raid at a Hyundai plant in Georgia in September 2025—arresting up to 475 individuals, reportedly including people with valid visas⁵³—amplified fears of overreach. The Los Angeles operation which sent 4,000 National Guard troops and 700 Marines to support ICE work became the target of judicial disapproval and public unrest⁵⁴.

⁵² *Protecting the United States from Foreign Terrorists and Other National Security and Public Safety Threats*, Exec. Order No. 14161, 90 Fed. Reg. 5925 (Jan. 30, 2025), <https://www.federalregister.gov/documents/2025/01/30/2025-02009/protecting-the-united-states-from-foreign-terrorists-and-other-national-security-and-public-safety>

⁵³ Associated Press, *Hundreds of Workers Detained in ICE Raid at Hyundai–LG Battery Plant in Georgia* (Sept. 4, 2025), <https://apnews.com/article/9394482c195664d7cc3db67ae998ac05>

⁵⁴ Reuters, *U.S. Judge Blocks Trump Administration’s Use of Troops in Los Angeles Immigration Crackdown* (Sept. 2, 2025), <https://www.reuters.com/legal/government/us-judge-blocks-trump-administrations-use-troops-la-2025-09-02/>

The Supreme Court issued its decision in September 2025 to remove the racial and linguistic and employment-based stop restrictions that a lower court had imposed on ICE operations in Los Angeles⁵⁵. The 6–3 decision established legal approval for immigration enforcement profiling of Latino people and non–English speakers and specific workers which triggered extensive criticism from civil rights organizations^{56 57}.

Within this fraught legal and political environment, news of the IRS working with ICE takes on heightened symbolic force. The partnership becomes restricted at a time when ICE gains more authority as courts allow racial profiling and the United States experiences an increase in surveillance activities.

Memorandum of Understanding between IRS and ICE: It is against this backdrop that the IRS–ICE Memorandum of Understanding (MOU), signed between IRS and DHS on April 7, 2025, assumes significance. This agreement allows ICE to request taxpayer address information from the IRS. However, the use of this information is limited: it can only be requested in connection with criminal investigations and not for general immigration enforcement. The primary focus is on situations where people stay in the United States after receiving their final removal order under 8 U.S.C. §1253(a)(1).

The law protects tax records from disclosure through 26 U.S.C. §6103 which makes them confidential by default. The law includes specific provisions that serve as exceptions to its general rules. The law under §6103(i)(2) allows law enforcement agencies to obtain tax

⁵⁵ *Noem v. Vasquez Perdomo*, No. 25A169, 606 U.S. ____ (2025); see *Supreme Court allows federal officers to more freely make immigration stops in LA*, SCOTUSblog (Sept. 8, 2025), <https://www.scotusblog.com/2025/09/supreme-court-allows-federal-officers-to-more-freely-make-immigration-stops-in-los-angeles/>

⁵⁶ *How the Supreme Court's Latest Decision Clears the Way for Racial Profiling During Immigration Raids*, American Immigration Council (Sept. 9, 2025), <https://www.americanimmigrationcouncil.org/blog/supreme-courts-decision-racial-profiling-immigration-raids/>

⁵⁷ *US Supreme Court lifts restrictions on LA immigration stops set after agents swept up US citizens*, AP News (Sept. 8, 2025), <https://apnews.com/article/57cc1f85ceafda0f11052b326c8b7173>

information when they need it for their criminal investigations. The new agreement makes it easier for ICE to rely on this exception.

The critics believe that this development breaks the firewall which was intended to keep tax administration separate from immigration enforcement⁵⁸. The agreement changes how the exception operates in practice although the law itself has not been altered⁵⁹. The move has sparked worries among many people about diminishing privacy safeguards and negative impacts on immigrant groups⁶⁰.

What the MOU authorizes (and what it does not): The MOU has a limited range of applications. It allows ICE to ask the IRS only for the “last known address” of a person who is already named in the request and is tied to a non-tax criminal law, usually §1253(a)(1)⁶¹. The law targets people who received a final removal order and stayed in the United States after their departure became mandatory. Even though the person moved, they may still be filing taxes with either a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN). In these cases, the address that DHS has may no longer be correct, but the IRS might have a newer address⁶². The ICE would perform the removal operation from this specified address.

ICE needs to provide the following information for every request: the person's name along with identifying details and the relevant tax years and specific statute and removal order date and number and the purpose for needing the address. The IRS will provide either

⁵⁸ Tax Policy Center, *The New ICE-IRS Data Sharing Agreement Has Three Problems* (Apr. 21, 2025), <https://www.taxpolicycenter.org/taxvox/new-ice-irs-data-sharing-agreement-has-three-problems>

⁵⁹ Elec. Frontier Found., *IRS-ICE Immigrant Data Sharing Agreement Betrays Data Privacy and Taxpayers’ Trust* (Apr. 25, 2025), <https://www.eff.org/deeplinks/2025/04/irs-ice-immigrant-data-sharing-agreement-betrays-data-privacy-and-taxpayers-trust>

⁶⁰ Amanda J. Johnson, *IRS-ICE Agreement Weakening Privacy Protections Poses Risks for All Taxpayers*, Center on Budget and Policy Priorities (Apr. 21, 2025), <https://www.cbpp.org/blog/irs-ice-agreement-weakening-privacy-protections-poses-risks-for-all-taxpayers>

⁶¹ Congressional Research Service, *D.C. Circuit Considers IRS-ICE Information -Sharing Agreement*, Legal Sidebar LSB11359 (Sept. 4, 2025), <https://crsreports.congress.gov/product/pdf/LSB/LSB11359>

⁶² IRS-ICE MOU, *supra* note 2.

the recorded address which exists in their database system or a notification showing that no matching information exists in their database. The MOU prohibits users from sending requests which target numerous people simultaneously through requests for all ITIN filers who live in particular cities. It is written only for individual, case-by-case requests linked to a criminal investigation.

Importantly, the agreement is about addresses. It does not include income, wages, or other tax return line items. The agreement restricts the disclosure to address information while news organizations reported it as a tax data coverage expansion. The rules of §6103(i) also apply, which means the information can only be shared further with people who are “personally and directly” working on that same case⁶³.

Legal authorities cited: The MOU itself cites: 26 U.S.C. §6103(i)(2)⁶⁴ (non-tax criminal disclosures), 26 U.S.C. §7803(a)(2) (Commissioner’s authority to administer the Code)⁶⁵, 8 U.S.C. §1253(a)(1)⁶⁶, and DHS organic authorities (8 U.S.C. §1103⁶⁷; 6 U.S.C. §112(b)(2))⁶⁸. The agencies reference the January 2025 EO 14161⁶⁹ policy framework to explain how the agreement fits into their current enforcement strategies⁷⁰.

Safeguards and handling rules: The MOU adopts all security measures from IRS Publication 1075 which include two protection barriers for federal tax information (FTI) and access restrictions and logging functions and annual confidentiality/training acknowledgments and Safeguard Security Reports and contractor oversight and IRS audit

⁶³ IRS–ICE MOU, *supra* note 2.

⁶⁴ 26 U.S.C. § 6103(i)(2) (2022), <https://www.law.cornell.edu/uscode/text/26/6103>

⁶⁵ 26 U.S.C. § 7803(a)(2) (2022), <https://www.law.cornell.edu/uscode/text/26/7803>

⁶⁶ 8 U.S.C. § 1253(a)(1) (2022), <https://www.law.cornell.edu/uscode/text/8/1253>

⁶⁷ 8 U.S.C. § 1103 (2022), <https://www.law.cornell.edu/uscode/text/8/1103>

⁶⁸ 6 U.S.C. § 112(b)(2) (2022), <https://www.law.cornell.edu/uscode/text/6/112>

⁶⁹ Exec. Order No. 14,161, *supra* note 52.

⁷⁰ IRS–ICE MOU, *supra* note 2.

rights⁷¹. The policy contains two main requirements from OMB M-17-12⁷² which mandate IRS Safeguards to receive reports about suspected unauthorized inspections/disclosures within 24 hours and requires notification of taxpayers when disciplinary actions are implemented. FTI document handlers need to understand that unauthorized access to this information leads to criminal penalties and civil fines under 26 U.S.C. §7213⁷³ (felony for unauthorized disclosure) and §7213A⁷⁴ (misdemeanor for unauthorized inspection) and §7431⁷⁵ (civil damages).

The MOU follows the request procedures of §6103(i)(2)⁷⁶ which the DOJ applies to non-tax criminal investigations by requiring a specific subject name and the applicable non-tax criminal statute and evidence of connection to the investigation. Rediscovery is limited to personnel “personally and directly engaged” in the case, with narrow carve-outs (e.g., experts, court reporters) as in the regulations.

The MOU establishes a condition that data transfer will start only after both parties sign an unpublished implementation agreement which will determine all technical aspects and data transmission routes. As of May 2025, no publicly reported disclosures under the MOU had been confirmed in the wake of its signing⁷⁷. Meanwhile, litigation has already emerged challenging the legality, scope, and transparency of the agreement⁷⁸.

⁷¹ IRS, *Publication 1075 Tax Information Security Guidelines* (Sept. 2016), <https://www.irs.gov/pub/irs-pdf/p1075.pdf>; IRS, *Safeguards Program*, <https://www.irs.gov/privacy-disclosure/safeguards-program>

⁷² OMB, *Memorandum M-17-12, Preparing for and Responding to a Breach of Personally Identifiable Information (PII)* (Jan. 3, 2017), https://obamawhitehouse.archives.gov/sites/default/files/omb/memoranda/2017/m-17-12_0.pdf

⁷³ 26 U.S.C. § 7213 (2022), <https://www.law.cornell.edu/uscode/text/26/7213>

⁷⁴ 26 U.S.C. § 7213A (2022), <https://www.law.cornell.edu/uscode/text/26/7213A>

⁷⁵ 26 U.S.C. § 7431 (2022), <https://www.law.cornell.edu/uscode/text/26/7431>

⁷⁶ 26 U.S.C. § 6103(i)(2) (2022), <https://www.law.cornell.edu/uscode/text/26/6103>

⁷⁷ ProPublica, *The IRS Is Building a Vast System to Share Millions of Taxpayers' Data With ICE* (July 15, 2025) https://www.propublica.org/article/trump-irs-share-tax-records-ice-dhs-deportations?utm_source=chatgpt.com

⁷⁸ *Center for Taxpayer Rights v. IRS*, No. 1:25-cv-00457-CKK (D.D.C.) https://tax.thomsonreuters.com/news/irs-has-no-tax-data-sharing-policy-government-tells-court/?utm_source=chatgpt.com

3.2 Stakeholder Reactions (litigation, advocacy, revenue effects)

Legal battle: On May 12, 2025, ⁷⁹U.S. District Judge Dabney Friedrich denied the plaintiffs' request for a preliminary injunction that would have stopped the IRS–ICE agreement. The agreement takes effect right away even though the case continues in an ongoing state. The Department of Homeland Security (DHS) announced victory for American citizens and logical thinking through their press release announcement. The MOU functions as a vital component of DHS immigration enforcement collaboration between agencies to achieve public safety objectives. The agency plans to use IRS address information for three main purposes: finding people with outstanding deportation orders and enforcing criminal immigration statutes and conducting investigations into public benefit abuse. ⁸⁰ Judge Friedrich determined that the Internal Revenue Code presented the primary legal challenge regarding the MOU. She ruled that it did not. The plaintiffs who received representation from Public Citizen Litigation Group and Raise the Floor Alliance submitted their appeal to the U.S. Court of Appeals for the D.C. Circuit on May 21, 2025. The court has not reached a decision in this matter⁸¹.

In July 2025, the Electronic Frontier Foundation (EFF) filed an amicus curiae brief in the appeal, urging the D.C. Circuit to reverse the district court's denial of a preliminary injunction. The IRS–ICE MOU violates the fundamental purpose of 26 U.S.C. § 6103(i)(2) because Congress expanded taxpayer information confidentiality through this provision after

⁷⁹American Immigration Council, District Court Greenlights ICE–IRS Agreement, Blurring Lines Between Civil Immigration Enforcement and Criminal Investigations (May 22, 2025), <https://www.americanimmigrationcouncil.org/blog/ice-irs-data-sharing-agreement-court>.

⁸⁰Department of Homeland Security, DHS Lands Legal Victory in IRS Data Sharing Case: 'Win for the American People and for Common Sense' (May 13, 2025), <https://www.dhs.gov/news/2025/05/13/dhs-lands-legal-victory-irs-data-sharing-case-win-american-people-and-common-sense>.

⁸¹American Immigration Council, District Court Greenlights ICE–IRS Agreement, Blurring Lines Between Civil Immigration Enforcement and Criminal Investigations (May 22, 2025), <https://www.americanimmigrationcouncil.org/blog/ice-irs-data-sharing-agreement-court>.

Watergate while establishing specific restrictions for interagency data exchanges. According to EFF, the government’s broad reading of “any investigation which may result in” a criminal proceeding effectively swallows the rule of confidentiality and is arbitrary and capricious under the Administrative Procedure Act. The brief established that releasing more than 700,000 to 7 million tax records at once would generate system errors between IRS and ICE databases which would lead to incorrect enforcement activities against American citizens and lawful residents while breaking Privacy Act safeguards⁸².

The D.C. Circuit Court will decide about the legal binding nature of the IRS–ICE Memorandum of Understanding (MOU) and will also decide how courts should interpret 26 U.S.C. § 6103 when agencies share information. The plaintiffs together with the Electronic Frontier Foundation (EFF) as their amicus brief supporter advocate for a restricted interpretation of § 6103(i)(2). Their position follows the historical development of the law since Watergate when Congress established enhanced privacy protections for personal tax information. If the court agrees with this argument, it would confirm that the phrase “any investigation which may result in” a criminal case must be applied narrowly. The proposed law would prevent public agencies from employing this term to validate major data exchange operations. The court would establish a firm boundary which restricts executive power to move immigration enforcement data into centralized tax information systems.

If the D.C. Circuit instead rules in favor of the Department of Homeland Security (DHS), the outcome would support a much broader reading of the law. It would then set a legal precedent allowing different agencies to access IRS data more freely under the current exceptions in the statute. The government would establish new MOUs and automated systems

⁸² Electronic Frontier Foundation, *Amicus Curiae Brief, Trabajadores v. Bessent*, No. 25-5181 (D.C. Cir. filed July 6, 2025), available at https://fedscoop.com/wp-content/uploads/sites/5/2025/07/trabajadores_v._bessent_-_eff_amicus_-_final_draft_2025-07-06.pdf; see also “EFF to U.S. Court of Appeals: Protect Taxpayer Privacy,” EFF DeepLinks (Jul. 8, 2025), <https://www.eff.org/deeplinks/2025/07/eff-us-court-appeals-protect-taxpayer-privacy>; FedScoop, “IRS’s data-sharing deal with ICE will lead to ‘dangerous’ mistakes, digital rights group argues” (Jul. 11, 2025)

to transfer tax information directly into immigration databases as a result of this decision. The court's decision will create legal guidelines for upcoming cases about interagency data sharing because it defines when criminal investigations become too broad.

A loss of trust and revenue: The MOU receives criticism because it disrupts the traditional relationship between immigrant communities and the IRS which had always protected their information confidentiality. As the American Immigration Council observed, “Immigrant communities report heightened fear and confusion around interacting with the IRS. The reported fear has caused people to stop filing their taxes which weakens the voluntary tax compliance system according to anecdotal evidence⁸³. The National Immigration Forum predicts that undocumented immigrants will avoid tax filing because of data-sharing concerns which will result in billions of dollars in lost revenue. The organization states undocumented taxpayers pay \$90 billion annually to federal and state and local governments for programs they cannot benefit from. A one percentage point decline in tax compliance rates leads to a \$40 billion revenue deficit for the federal government⁸⁴.”

The organization points to DHS discussions about using the MOU to find “up to seven million undocumented immigrants” which exceeds the number of people with final removal (8, 2025), and lead to major disruptions in established communities and labor markets⁸⁵. The agreement encounters opposition because it creates fresh privacy rules for tax

⁸³American Immigration Council, District Court Greenlights ICE–IRS Agreement, Blurring Lines Between Civil Immigration Enforcement and Criminal Investigations (May 22, 2025), <https://www.americanimmigrationcouncil.org/blog/ice-irs-data-sharing-agreement-court>.

⁸⁴Electronic Frontier Foundation, IRS–ICE Immigrant Data Sharing Agreement Betrays Data Privacy and Taxpayers' Trust (Apr. 25, 2025), <https://www.eff.org/deeplinks/2025/04/irs-ice-immigrant-data-sharing-agreement-betrays-data-privacy-and-taxpayers-trust>.

⁸⁵Electronic Frontier Foundation, IRS–ICE Immigrant Data Sharing Agreement Betrays Data Privacy and Taxpayers' Trust (Apr. 25, 2025), <https://www.eff.org/deeplinks/2025/04/irs-ice-immigrant-data-sharing-agreement-betrays-data-privacy-Fox-Rothschild-LLP>, The IRS–ICE Tax Data Sharing Agreement: Practical Considerations (Apr. 2025), <https://www.foxrothschild.com/publications/the-irs-ice-tax-data-sharing-agreement-practical-considerations-and-taxpayers-trust>.

data which undermines public trust in the IRS while potentially causing compliant taxpayers to face improper tax enforcement because of data discrepancies.

The legal experts have pointed out that the MOU could lead to a decrease in voluntary tax compliance and create problems with the legal process. Fox Rothschild LLP notes that the agreement “marks a departure” from decades of IRS policy that immigration enforcement alone does not justify tax data disclosures, and aligns the IRS “for the first time” with DHS in operational enforcement⁸⁶. The authors speculate that immigration authorities can access tax data without court oversight through 8 U.S.C. § 1253(a)(1) which would also increase the chances of using incorrect or conflicting information for enforcement purposes. The authors predict that these new requirements will produce a chilling effect on ITIN filers which would harm the voluntary nature of the U.S. tax system while creating constitutional problems under the Fourth and Fifth Amendments.

3.3 Centralization of Sensitive Government Data

Data-sharing concerns: The April 7, 2025 IRS–ICE MOU triggered both wider federal data-sharing goals and the development of permanent data-sharing systems. The Washington Post reports that DHS officials have indicated their intention to move from individual case searches to seeking assistance for finding “7 million individuals” which would transform the IRS into a national immigration enforcement address verification system⁸⁷. At present, approximately 1.4 to 1.5 million noncitizens are under final removal

⁸⁶ Fox Rothschild LLP, *The IRS-ICE Tax Data Sharing Agreement: Practical Considerations*, Brian C. Bernhardt & Mark D. Harley (Jul. 14, 2025), <https://www.foxrothschild.com/publications/the-irs-ice-tax-data-sharing-agreement-practical-considerations>; see also *American Immigration Council, Amicus Brief: IRS–ICE MOU Breaks with Longstanding IRS Policy* (Aug. 19, 2025), <https://www.americanimmigrationcouncil.org/amicus-brief/amicus-brief-irs-tax-info-sharing-ice>

⁸⁷ Washington Post, *DHS Officials Ask IRS to Use Tax Data to Locate Up to 7 Million Immigrants* (Apr. 5, 2025), <https://www.washingtonpost.com/business/2025/04/05/irs-tax-data-immigration-enforcement/>; Economic Policy Institute, *ICE and IRS Reach Agreement to Share Taxpayer Information of Suspected Undocumented Immigrants* (Apr. 11, 2025),

orders, and the MOU's reliance on 26 U.S.C. § 6103(i)(2) is legally tethered to that narrow group in the context of criminal failure-to-depart prosecutions. The proposed expansion of address lookups to include 7 million non-criminal immigrants with pending petitions or unresolved cases would establish a new category because it would convert a specific criminal enforcement system into a wide-ranging immigration monitoring system. The proposed expansion exceeds congressional legal limits and would eliminate the firewall that protects voluntary tax compliance which would create constitutional and legal issues about separation of powers and due process⁸⁸.

On the other hand, in the same reporting, when DHS tested the process by asking the IRS to verify addresses for 40,000 suspected undocumented individuals, the IRS was able to match fewer than 3 percent⁸⁹. The IRS faces multiple challenges in its current system yet ProPublica discovered that the agency plans to create a specific computer system which will enable deportation officers to access confidential tax information in real time⁹⁰. The Electronic Frontier Foundation (EFF) warns that these advancements result in dangerous levels of interagency data-sharing which could create a national surveillance system that immigration authorities can use for purposes outside their original authority. The MOU's limited legal power under 26 U.S.C. § 6103(i)(2) has developed into an expanded data consolidation system which affects immigration enforcement and multiple areas of governance.

<https://www.epi.org/policywatch/ice-and-irs-reach-agreement-to-share-taxpayer-information-of-suspected-undocumented-immigrants/>

⁸⁸ProPublica, *The IRS Is Building a Vast System to Share Millions of Taxpayers' Data With ICE* (July 15, 2025), <https://www.propublica.org/article/trump-irs-share-tax-records-ice-dhs-deportations>; Electronic Frontier Foundation, *IRS–ICE Immigrant Data Sharing Agreement Betrays Data Privacy and Taxpayers' Trust* (Apr. 25, 2025), <https://www.eff.org/deeplinks/2025/04/irs-ice-immigrant-data-sharing-agreement-betrays-data-privacy-and-taxpayers-trust>.

⁸⁹ Guardian, *IRS Commissioner's Removal Reportedly Over Clash on Undocumented Immigrant Data* (Aug. 9, 2025), <https://www.theguardian.com/us-news/2025/aug/09/billy-long-irs-removal-immigrant-data-trump>

⁹⁰ William Turton, Christopher Bing & Avi Asher-Schapiro, *The IRS Is Building a Vast System to Share Millions of Taxpayers' Data With ICE*, ProPublica (July 15, 2025), <https://www.propublica.org/article/trump-irs-share-tax-records-ice-dhs-deportations>

3.4 Legislative Baseline and Separation of Powers

The following sections are based on the arguments brought up by the plaintiff in the case against DHS.

Congress's brief argues that tax privacy is treated as almost untouchable ("sacrosanct"). The law (26 U.S.C. § 6103) establishes that all tax return information remains confidential until Congress chooses to make an exception. The brief stresses that it is Congress, not the IRS or DHS, that has the power to create new exceptions. Over the years, Congress has looked at but rejected proposals to allow tax data to be shared for immigration enforcement. For example, in 2006 it considered bills (S. 2611 and S. 2454, the Nelson amendment) but ultimately decided against them, especially after the Joint Committee on Taxation warned that using tax data for immigration purposes could discourage people from filing taxes honestly and would threaten privacy^{91 92}.

This history shows why the amici are worried about separation of powers. For decades, the IRS told taxpayers their information would not be shared with immigration authorities. The proposed DHS access to IRS data violates the established promise because it would transfer executive branch control over this power which Congress has kept under its authority.

⁹¹ Amicus Curiae Brief for 93 Members of Congress, Centro de Trabajadores Unidos por Justicia y Libertad v. DHS, No. 23-50659 (D.C. Cir. 2025), at 24-25 (explaining that the ITIN program was created to separate tax filing from immigration status and that the Right to Confidentiality codified in 26 U.S.C. § 7803 requires the IRS to protect personal information; noting that the IRS and TIGTA assured taxpayers that tax information would not be shared with immigration authorities),

<https://www.americanimmigrationcouncil.org/amicus-brief/amicus-brief-irs-tax-info-sharing-ice>.

⁹² See, e.g., Comprehensive Immigration Reform Act of 2006, S. 2611, 109th Cong. (2006); Securing America's Borders Act, S. 2454, 109th Cong. (2006) (including the Nelson Amendment). See also Joint Comm. on Tax'n, 109th Cong., *Disclosure Report for Public Inspection Pursuant to Internal Revenue Code Section 6103(p)(3)(C): For Calendar Year 2005* (JCS-2-06), at 36-37 (2006), <https://www.jct.gov/publications/2006/jcs-2-06/>

3.5 Reliance and Trust in the ITIN Ecosystem

Both the Congress members and the VITA/community briefs explain that the ITIN program (Individual Taxpayer Identification Number) was created to keep taxes and immigration status separate.⁹³ The IRS used their VITA (Volunteer Income Tax Assistance) outreach programs to promote ITIN usage while maintaining complete privacy of all collected information⁹⁴.

Former National Taxpayer Advocate Nina Olson says that Congress wrote the “Right to Confidentiality” into the Taxpayer Bill of Rights (26 U.S.C. § 7803)⁹⁵. People will only submit their taxes willingly when they feel confident about the security of their personal details so personal information protection functions as a basic right. The briefs point out that the IRS, the Treasury, and even its watchdog agency (TIGTA) have told the public that the IRS does not share information to deport unauthorized workers⁹⁶. The new agreement (MOU) violates this promise by creating doubt about the protection of user information.

3.6 Risks of Integrated Systems: Past Incidents and Analogies

Court filings explain that the IRS–ICE agreement is part of a bigger problem that happens when governments put too much personal information into one place. They give examples:

⁹³ See, e.g., National Immigration Law Center, *Amicus Brief of VITA and Community Organizations in Support of Plaintiffs, Trabajadores Unidos v. Bessent*, No. 25-5181 (D.C. Cir. filed July 2025), at 6–8 (explaining ITIN’s creation to separate tax filing from immigration status).

⁹⁴ Internal Revenue Serv., *Volunteer Income Tax Assistance (VITA) Grant Program Overview* (rev. 2023), <https://www.irs.gov/individuals/irs-vita-grant-program>

⁹⁵ Nina E. Olson, *Written Statement Before the H. Comm. on Ways & Means: IRS Restructuring and the Taxpayer Bill of Rights* (Apr. 9, 2014), https://www.irs.gov/pub/tas/nta_testimony_housepprops_oversight_022614.pdf

⁹⁶ Treasury Inspector Gen. for Tax Admin., *Review of IRS Policies on Disclosure of Tax Information to Immigration Enforcement* (2017), <https://www.treasury.gov/tigta/auditreports/2017reports/201730042fr.pdf>

- (1) In the SSA–ICE “no match” program, the government used big databases to compare names. Many legal workers were wrongly marked as “not allowed to work.”⁹⁷
- (2) In another case, the FBI used Census data, which was collected for counting people, not for law enforcement. This upset the public and showed why work collected for one reason should not be used for another⁹⁸.

These examples show that when different databases are combined, mistakes become more serious and people are more likely to face unfair or discriminatory treatment.

⁹⁷ U.S. Gen. Accounting Office, *Immigration Enforcement: Weaknesses Hinder Employment Verification and Worksite Enforcement Efforts* (GAO-02-274, Aug. 2002), at 11–13, <https://www.gao.gov/products/gao-02-274>

⁹⁸ Margo Anderson & William Seltzer, *Federal Statistical Confidentiality and Business Data: Twentieth Century Challenges and Continuing Issues*, 3 J. Privacy & Confidentiality 7, 17–18 (2011)

Part IV

RUSSIA: CENTRALISATION BY DESIGN

The political system of Russia functions with total centralization because state control operates as its fundamental core instead of developing through natural processes. The development of Russia's e-government system followed a deliberate top-down strategy which established Gosuslugi and its associated back-office systems to integrate public administration and service delivery through a unified platform according to scholars. The “government-as-a-platform” model establishes a single point of control which holds both operational and structural authority over the entire federal system thus preventing regional autonomy and local development. The political science discipline shows that regional autonomy continues to decline because the government created vertical control systems which now dominate both citizens and regional governors. The Russian government operates as an integrated system which unites all data under state control through its design for centralization⁹⁹.

4.1 Tax ID and Immigration Status

The Russian government requires all taxpayers to obtain an ИНН (Individual Taxpayer Number) for registering and making authorized income tax payments. The ITIN system in the United States enables unauthorized workers to file their taxes and make payments but Russian tax law does not provide such an alternative. For most labor migrants from CIS countries, legal employment depends on obtaining a патент (work patent). The patent needs to receive scheduled advance payments of personal income taxes through a

⁹⁹ See Evgeny Styryn, Karen Mossberger & Andrey Zhulin, *Government as a Platform: Intergovernmental Participation for Public Services in the Russian Federation*, 39 *Government Info. Quarterly* 101627 (2022); see also Daria Gritsenko & Mikhail Zharebtsov, *E-Government in Russia: Plans, Reality, and Future Outlook*, in *The Palgrave Handbook of Digital Russia Studies* (2020); cf. András Tóth-Czifra, “The Kremlin’s Balancing Act: The War’s Impact On Regional Power Dynamics,” FPRI (Feb. 27, 2025); Vadim Shtepa, “Militarization of Regional Policy Leads to Decline of Federalism in Russia,” *Eurasia Daily Monitor* (Apr. 28, 2025).

prepayment system. The patent becomes invalid when a payment is missed which results in the loss of the migrant worker's legal right to work.¹⁰⁰

Getting an ИИИ as a foreign national: Obtaining an ИИИ is generally straightforward for those who can demonstrate a lawful basis to remain in Russia. According to Federal Tax Service guidance, a foreign national must submit Form 2-2-Учет along with identity documents and proof of the right to reside (such as migration registration) to be entered into the tax roll and issued an ИИИ. The “proof of stay” requirement serves as the main requirement in all Regional FTS notices. The online application process exists but the actual document issuance requires both local presence and immigration status documentation. The system connects tax identification directly to immigration status when it creates the identification document.

Digitized payment rails: The Russian government has integrated patent taxes and renewals into their e-government system for digital payment processing. Migrants can use Gosuslugi to start or continue paying for their work patents. The first month's payment is required from them before they start making regular monthly payments. A missed payment will result in the patent becoming invalid. This rule is explained in both official government websites and guides for migrants.

The patent remains valid only when the holder makes regular fixed monthly payments of personal income tax (PIT). The payment of taxes on time functions as the main factor which determines both the legal status of migrants and their authorization to work in the country.¹⁰¹

¹⁰⁰ OECD, Information on Tax Identification Numbers – Russia (2019), at 2-12 (explaining that an ИИИ [Individual Taxpayer Number] is a unique number required for all taxpayers in Russia); Global Forum on Migration and Development, ‘Russia: labour patents for foreign workers’ (GFMD), lines 134-143 (describing Russia’s labour patent system requiring.

¹⁰¹ Global Forum on Migration and Development (GFMD), “Russia: labour patents for foreign workers,” lines 134-143 .

Categories without clear legal codification: The Russian government has introduced advanced digital control systems yet migration categories continue to lack proper legal definitions. Federal law lacks a statutory definition of “миграция/мигрант” (migration/migrant) which requires regulators to use programmatic documents and executive decrees instead of a complete immigration code^{102 103}. The administrative process of migrant status determination relies on multiple connected databases and registries instead of using a single unified codified system.

4.2 Internal Control Databases & Cross-Border Cooperation

The Russian migrant control system operates through two major databases which create enduring digital records of all people's immigration status.

- (1) АС ЦБД УИГ “Мигрант” — Automated Centralized Database for the Registration of Foreign Citizens (“Migrant” system)¹⁰⁴.

This is a central database created by the Ministry of Internal Affairs (MVD). It stores information about almost every foreign national in Russia. The system maintains records of invitations and registrations with local police as well as work permits and residence permits and any detected violations. The legal rules for creating and running this system were first set out in MVD Order No. 518, issued on July 3, 2006¹⁰⁵. The

¹⁰² Daria Gritsenko & Mikhail Zharebtsov, *E-Government in Russia: Plans, Reality, and Future Outlook*, in *The Palgrave Handbook of Digital Russia Studies* 421–38 (2020)

¹⁰³ Federal Law No. 115-FZ of July 25, 2002, *On the Legal Status of Foreign Citizens in the Russian Federation* (as amended), unofficial English translation via Refworld, <https://www.refworld.org/legal/legislation/natlegbod/2002/en/21410>

¹⁰⁴ Приказ МВД РФ от 03.07.2006 N 518, «Об утверждении Инструкции по формированию, ведению и использованию Центрального банка данных по учету иностранных граждан и лиц без гражданства, временно пребывающих и временно или постоянно проживающих в Российской Федерации» (в ред., действующей с 03.07.2006), Контур.Норматив, <https://normativ.kontur.ru/document?documentId=119499&moduleId=1>

¹⁰⁵ КонсультантПлюс, “Центральный банк данных по учету иностранных граждан” (extract from Order No. 518 listing recorded categories: invitations, registration, permits, violations), https://www.consultant.ru/document/cons_doc_LAW_56039/a0ae0d93110a7159bf195ed95fee42db7d3d50ac/

system operates as a nationwide database which MVD local offices access to verify foreigner status according to lawyers and migration specialists. The practice impacts all migrant groups who seek documentation or face immigration checks during police operations¹⁰⁶.

(2) АДИС-МВД (Papillon ADIS/ABIS) — Automated Fingerprint Identification System of the Ministry of Internal Affairs (ADIS), later expanded into the Automated Biometric Identification System (ABIS)¹⁰⁷.

The system began as a police fingerprint database until it evolved into a complete biometric system. It no longer includes just fingerprints, but also palm prints and facial images. Local police offices link their computer systems to a central hub which enables them to perform fast biometric record uploads and searches. When a foreign citizen applies for a work permit, residence permit, or another type of migration document, they usually have to give their biometrics. These biometric records are then stored inside the ADIS system and linked to the person's file in the MVD database¹⁰⁸. The authorities have the ability to link standard personal information (such as names and addresses and visa types) with biometric information (including fingerprints and photographs). The system enables authorities to identify and monitor people who attempt to evade document verification during inspections.

Tax–migration coupling via the patent: The патент directly links a person's right to stay and work in Russia with paying taxes in advance. Under Article 227.1 of the Russian Tax

¹⁰⁶ “Что такое база ЦБД УИГ и как она работает?”, МА-СПБ блог (2022),

<https://ma-spb.ru/blog/sudebnaia-i-administrativnaia-praktika/chto-takoe-baza-tsbd-uig-i-kak-ona-rabotaet>

¹⁰⁷ See Papillon, “АДИС Папилон — система мультибиометрической идентификации” (Papillon product description), <https://www.papillon.ru/products/programs/adis/>

¹⁰⁸ See also Secuteck, “АДИС. Сертификация биометрических сканеров отпечатков/ладоней” (ADIS scanner certification, fingerprint/palmprint verification), <https://www.secuteck.ru/articles/adis-sertifikaciya-biometricheskih-skanerov-otpechatkov-palcev>

Code, holders of a патент must make fixed monthly advance payments of personal income tax. The patent will become invalid if payment is not made on schedule.

Because the payment information goes through both the Ministry of Internal Affairs (MVD) and the Gosuslugi online system, missing a payment can show up in different parts of the government. The document can be found in regular administrative files as well as during enforcement inspections. Nonpayment creates two major problems because it results in financial difficulties and triggers reviews about immigration rule compliance.

The new registry: On December 30, 2024, Presidential Decree No. 1126 made temporary rules to help some foreign citizens fix their status. The new law established more detailed control measures which became part of the “режим высылки” (expulsion regime)¹⁰⁹. Later, on April 28, 2025, Decree No. 272 changed and extended these rules¹¹⁰. The organization pushed back the deadline to September 10 2025. This new decree also started checks using the national реестр контролируемых лиц (registry of monitored individuals), which is connecte¹¹¹d to different Ministry of Internal Affairs (MVD) systems.

Changes were also made to Federal Law No. 115-FZ. A new Article 31.2 was added. This article explains what the registry is and gives rules for people who are placed on the list. People who appear on the list need to choose between departing Russia or resolving their immigration status before the specified date. Being on the list can also block access to

¹⁰⁹ Указ Президента РФ от 30.12.2024 № 1126, «О временных мерах по урегулированию правового положения отдельных категорий иностранных граждан и лиц без гражданства в Российской Федерации в связи с применением режима высылки», официальная публикация: Право.gov.ru (Dec. 30, 2024)

¹¹⁰ CIS Legislation Database, *Presidential Decree No. 1126* (as amended 04/28/2025), <https://cis-legislation.com/document.fwx?rgn=164365>

¹¹¹ Federal Law No. 115-FZ (25.07.2002), as amended 07/31/2025, Art. 31.2 “Реестр контролируемых лиц” (in force 09/01/2025): КонсультантПлюс codex page with note that individuals must depart or regularize by 10.09.2025 under Decree 1126, https://www.consultant.ru/document/cons_doc_LAW_37868/1c720e98b3d69e67537743977f2c923d8c27d66a/

different permits, and the person becomes visible in police databases across the whole country.

In February 2025, senior officials gave public statements. The authorities announced undocumented immigrants who failed to obtain legal status would need to join the registry system¹¹². These people would then be the first targets for enforcement. The real result of all these changes is the creation of a standard “watchlist” inside the MVD system. If someone is on this watchlist, it becomes very hard or impossible for them to get legal work or new permits until their legal status is solved¹¹³.

4.3 What this architecture enables

The system requires legal status to obtain an ИИИ while work patents remain valid only for those who make tax payments in advance and the MVD systems link identity information with biometric data and legal status to merge tax and migration control functions. Not paying taxes (missing patent fees) quickly turns into a status problem; status problems (expired registration, denial of documents, or being placed in the registry) then block a person from working or paying taxes in the legal system. In practice, migrants are kept under the state’s watch when they follow the rules, and fully pushed out of formal systems when they do not, and this design closes off gray areas instead of allowing them¹¹⁴.

¹¹² Meduza, ‘Tools of Pressure, Isolation, and Repression’: Russia’s New Migrant Registry Strips ‘Illegal’ Immigrants of Rights — and It’s Easy to Land on It by Mistake (May 13, 2025), <https://meduza.io/en/feature/2025/05/13/tools-of-pressure-isolation-and-repression>

¹¹³ Confidence Group, *In Russia, the Registry of Controlled Persons Has Started Working* (Feb. 2025), <https://eng.confidencegroup.ru/info/news/v-rossii-nachal-rabotat-reestr-kontroliruemykh-lits>

¹¹⁴ Olga Chudinovskikh & Mikhail Denisenko, *Labour Migration on the Post-Soviet Territory*, in *Migration from the Newly Independent States: Societies and Political Orders in Transition* 55-82 (Springer Nature Switzerland AG 2020), <https://publications.hse.ru/pubs/share/direct/382855203.pdf>

Moreover, Gosuslugi is connected to almost every government service in Russia, ranging from education and medical records to the electronic military draft system. Currently, individuals who avoid the draft are cut off from Gosuslugi services: they cannot sell property, file for divorce, enroll in a university, and more¹¹⁵. This means that because the immigration system is so closely tied to other services and is operated through Gosuslugi, Russian authorities have the power not only to enforce deportation but also to make the life of an immigrant who has lost legal status nearly impossible.

4.4 Purported Benefits & State Rationale

Russian officials maintain that their centralized system provides convenience to both state authorities and migrant populations. They highlight four main “benefits”:

(1) Efficiency through one portal:

The Gosuslugi service provides citizens with a unified access point to perform tasks such as patent fee payment and stay registration and legal status verification. The system aims to save time and decrease paperwork according to Reuters (2023)¹¹⁶ and Carnegie Endowment (2023)¹¹⁷.

¹¹⁵ Meduza, *Russian State Duma Passes Bill to Legalize Electronic Military Summonses in Effort to Curb Draft Evasion* (Apr. 11, 2023), <https://meduza.io/en/news/2023/04/11/russia-legalizes-electronic-military-summuneses-in-crackdown-on-draft-evasion>.

¹¹⁶ Reuters, *How Russia plans to use technology to crack down on draft dodgers* (Apr. 11, 2023), <https://www.reuters.com/world/europe/how-russia-plans-use-technology-crack-down-draft-dodgers-2023-04-11/>

¹¹⁷ Carnegie Endowment for Int'l Peace, *Digital Authoritarianism in Russia* (2023), <https://carnegieendowment.org/events/2023/04/digital-authoritarianism-a-growing-threat?lang=en>

(2) Fraud prevention and quick checks:

The linkage between ИНН tax number and migration records and biometric data makes it more difficult for people to submit fake documents or duplicate applications according to Federal Tax Service guidance and MVD Order No. 518, 2006¹¹⁸.

(3) Faster enforcement and mass messaging:

The MVD “registry of controlled persons” system enables police to check instantly whether any person has an expired immigration status across the entire country. At the same time, Gosuslugi can be used to send out draft notices or legal deadlines in bulk¹¹⁹

Payment discipline: The work patent system forces migrants to pay monthly income tax in advance. The government describes this as simple: if you pay on time, your right to work continues; if not, it ends¹²⁰.

The officials use X-Road from Estonia and Singpass/MyInfo from Singapore and Aadhaar from India as examples to demonstrate how centralization enables fast data exchange and builds trust and reduces costs^{121 122 123}. The Russian system operates with

¹¹⁸ Ministry of Internal Affairs of the Russian Federation, *Order No. 518 of July 3, 2006, on the Approval of the Instruction for the Formation, Maintenance, and Use of the Central Database of Foreign Citizens (AC ЦБД УИГ «Мигрант»)*, КонсультантПлюс / Normativ.

¹¹⁹ *The Monitor's View*, “A Digital Iron Curtain in Russia,” Christian Sci. Monitor (June 27, 2025), <https://www.csmonitor.com/Commentary/the-monitors-view/2025/0627/A-digital-iron-curtain-in-Russia>

¹²⁰ *Nalogovyyi Kodeks RF* [Tax Code of the Russian Federation], art. 227.1 (requiring fixed monthly advance personal income tax payments for patent validity); Federal Law No. 115-FZ of July 25, 2002, art. 13.3(5), https://www.consultant.ru/document/cons_doc_LAW_37868/

¹²¹ Report: *Rebooting Trust Management in X-Road* (Dec. 14, 2022), Nordic Institute for Interoperability Solutions, Estonia — working link: <https://www.niis.org/niis-publications/2022/12/14/rebooting-trust-management-in-x-road>;

¹²² Singpass Factsheet (Oct. 12, 2022), GovTech Singapore — working link: <https://www.developer.tech.gov.sg/assets/files/singpass-factsheet-121022.pdf>

¹²³ World Bank, *Identification for Development (ID4D) 2019 Annual Report* — working link: <https://documents1.worldbank.org/curated/en/566431581578116247/pdf/Identification-for-Development-ID4D-2019-Annual-Report.pdf>

distinct characteristics that set it apart from other systems in terms of its reach and its ability to enforce control. The Russian digital identity system combines multiple functions including tax management and migration control and biometric data storage and military service requirements under state oversight whereas Estonia and Singapore use their systems mainly for service delivery.

The system delivers these benefits but they introduce particular security threats. A single database error causes major system failures that result in service interruptions and job losses for people who need these services. And the same tools that allow fast notifications can also be used for coercion or punishment, such as blocking access to schools or hospitals if someone is flagged.

Part V

COMPARATIVE ANALYSIS

5.1 Centralization

The U.S. and Russian systems are built on opposite logics. The United States has established legal barriers between immigration and tax enforcement through laws because of voluntary tax compliance and congressional decisions and historical practices of targeted enforcement. The Russian institutional framework functions through integration by default because Gosuslugi operates as a central platform which links tax IDs to migration records and biometric databases.

The paper defines centralization through four criteria which include default rule and auditability and user expectations and functional coupling. This section does not attempt a fully parallel analysis of the two countries. The book uses Russia to show how centralization works through legal systems and institutional structures before evaluating the 2025 IRS–ICE MOU based on these criteria.

Users can perform restricted address searches through the established procedures for criminal information sharing under this agreement. It does not alter the U.S. default rule of confidentiality under §6103, nor does it fuse systems in the way Gosuslugi does. The system uses existing IRS security measures and logging protocols which restrict access more than Russia's untraceable biometric databases. In terms of user expectations, however, the MOU has an outsized symbolic effect: ITIN filers who were long told their data would never be shared now face real uncertainty.

The MOU serves as a formal agreement that marks the beginning of the process yet it does not create actual organizational modifications. The legal framework does not create

centralization but its communication systems produce significant effects on immigrant communities and between different agencies.

MOU measured against the criteria of centralisation: The MOU enables ICE to perform restricted criminal removal operations through address verification but it lacks the unified enforcement structure that Russia has through its centralized system.

(1) Default Rule:

The United States maintains confidentiality as its statutory baseline for tax return information under § 6103 which¹²⁴ protects this information unless specific exceptions apply. The 2025 IRS–ICE MOU keeps its original default status as the executive branch applies interpretation to expand the definition of “criminal.” The Russian legal system bases its operations on built-in integration which serves as its core principle. The INN residence registration and patent tax system function as a single system during the issuance process and Gosuslugi provides automatic information sharing between ministries.

The legal and administrative framework of Russia establishes integration as its fundamental principle from the beginning. The INN residence registration and patent tax system operate as a unified system to issue patents and Gosuslugi enables automatic data sharing between ministries.

The assessment applies only when the implementation stays within the defined boundaries of criminal removal or address lookups for specific cases¹²⁵. The higher

¹²⁴Amicus Brief of 93 Members of Congress, *Centro de Trabajadores Unidos por Justicia v. Bessent*, .Amicus Brief of 93 Members of Congress, *Csticia v. Bessent*, D.C. Cir. No. 25-5134 (filed 2025), at 18-20 (arguing that U.S. law has long maintained strict legal barriers between tax enforcement and immigration enforcement, citing 26 U.S.C. §6103 and the Tax Reform Act of 1976).Reform Act of 1976).

¹²⁵American Immigration Council, *District Court Greenlights ICE-IRS Agreement, Blurring Lines Between Civil Immigration Enforcement and Criminal Investigations* (May 22, 2025), <https://www.americanimmigrationcouncil.org/blog/ice-irs-data-sharing-agreement-court>; Elec. Frontier

numbers floated in litigation and public reporting, suggesting potential access to millions of records, would represent a very different trajectory. The agreement would transform from a limited exception to a fundamental change in the default rule of confidentiality when applied to non-¹²⁶criminal immigrants and those with pending petitions.

- (2) **Auditability:** The United States needs to execute particular procedures for disclosing information under the MOU. The system requires all requests to identify a specific person while maintaining records for IRS audit protection purposes. The IRS and ICE maintain confidentiality protocols which determine which agents can request this information yet these agents must follow criminal and civil penalty rules for improper use. The system maintains records of all transactions which serve as evidence during legal proceedings and congressional investigations. The records' protection scope and level remains unknown because FOIA requests about training materials and internal access procedures have not received any responses.

The Russian biometric and migration registries function without revealing their operational details to the public. The absence of effective remedies and independent audit systems in one database allows errors to spread across different domains which include tax records and status information and employment data and service delivery systems.

(3) **User Expectations:**

Foundation, IRS-ICE Immigrant Data Sharing Agreement Betrays Data Privacy and Taxpayers' Trust (Apr. 25, 2025), <https://www.eff.org/deeplinks/2025/04/irs-ice-immigrant-data-sharing-agreement-betrays-data-privacy-and-taxpayers-trust>.

¹²⁶Elec. Frontier Foundation, EFF to US Court of Appeals: Protect Taxpayer Privacy (July 8, 2025), <https://www.eff.org/deeplinks/2025/07/eff-us-court-appeals-protect-taxpayer-privacy>; American Immigration Council, District Court Greenlights ICE-IRS Agreement, Blurring Lines Between Civil Immigration Enforcement and Criminal Investigations (May 22, 2025), <https://www.americanimmigrationcouncil.org/blog/ice-irs-data-sharing-agreement-court>.

The United States conducted ITIN outreach for many years by informing people that their tax information would remain protected from immigration enforcement. The MOU creates an unstable system which reduces public compliance with voluntary rules and damages their confidence in the system. The problem impacts those who have obtained their last removal orders. The current immigration agenda of the administration continues to expand through multiple new memoranda and inter-agency agreements and procedural changes which make immigrants concerned that the current limited exception will evolve into standard operating procedure. The MOU includes additional restrictions that surpass what media outlets have disclosed but its relationship with ICE makes people doubt its actual limitations. The majority of immigrants will not review the MOU text because they only receive news about the IRS and ICE partnership which creates distrust and fear.

Russian migrants consider integration as their regular practice. Tax compliance directly depends on legal presence and there is no requirement to maintain confidentiality.

(4) Functional Coupling:

Tax compliance in the United States holds symbolic value but it does not decide immigration status. An individual may pay taxes with an ITIN and still lack lawful presence, and the IRS–ICE MOU does little to change that reality¹²⁷ ¹²⁸. The proposed bill does not substantially enhance ICE's immigration law enforcement functions or its

¹²⁷ Amicus Brief of 93 Members of Congress, *Centro de Trabajadores Unidos por Justicia v. Bessent*, D.C. Cir. No. 25-5134 (filed 2025), at 18-20

¹²⁸ Elec. Frontier Foundation, *IRS-ICE Immigrant Data Sharing Agreement Betrays Data Privacy and Taxpayers' Trust* (Apr. 25, 2025)

ability to execute removal orders¹²⁹. The section below explains in greater detail why the functional coupling introduced by the new MOU does not significantly alter existing immigration systems or procedures in the United States, and how the address problem it seeks to solve looks very different in a fully integrated centralized regime such as Russia's.

5.2 What the IRS–ICE MOU actually adds: comparison of address systems

Changes to functionality: The MOU lacks any meaningful functional value^{130 131}.

The United States maintains its current system where tax compliance does not affect immigration status but Russia bases its immigration policies on prepaid patent taxes^{132 133}. The agreement shows no evidence of improving ICE's power to execute removal orders. Individuals with final orders are unlikely to supply addresses through tax filings that differ from those already available in their immigration records; in many cases, the IRS data will simply replicate information ICE already has. With the memorandum now public, the likelihood that future filings will provide novel or reliable addresses is even lower. The agreement therefore changes the symbolic boundary between tax confidentiality and enforcement more than it changes enforcement outcomes.

¹²⁹ American Immigration Council, *District Court Greenlights ICE-IRS Agreement, Blurring Lines Between Civil Immigration Enforcement and Criminal Investigations* (May 22, 2025), <https://www.americanimmigrationcouncil.org/blog/ice-irs-data-sharing-agreement-court>

¹³⁰ American Immigration Council, *District Court Greenlights ICE-IRS Agreement, Blurring Lines Between Civil Immigration Enforcement and Criminal Investigations* (May 22, 2025), <https://www.americanimmigrationcouncil.org/blog/ice-irs-data-sharing-agreement-court>

¹³¹ Cindy Cohn & Aaron Mackey, *IRS-ICE Immigrant Data Sharing Agreement Betrays Data Privacy and Taxpayers' Trust*, Elec. Frontier Found. (Apr. 25, 2025), <https://www.eff.org/deeplinks/2025/04/irs-ice-immigrant-data-sharing-agreement-betrays-data-privacy-and-taxpayers-trust>

¹³² 26 U.S.C. § 6103; 8 U.S.C. §§ 1255a(c)(4)(B), 1160(b)(6), 1367; Nat'l Taxpayer Advocate, *2024 Annual Report to Congress* (2024), <https://www.taxpayeradvocate.irs.gov/reports/2024-annual-report-to-congress/>

¹³³ Global Forum on Migration & Dev., *Russia: Labour Patents for Foreign Workers* (2019), <https://gfmnd.org/pfp/policytools/gfmd-russia-labour-patents>

Critics who argue the MOU is not itself “data centralization”¹³⁴ are not entirely wrong. The public expressed widespread concern about the first implementation of the law because they believed it would reveal all tax information to the public¹³⁵. The IRS–ICE MOU functions as part of various congressional initiatives which aim to defend voluntary tax compliance. The Hoffman Plastic court decision¹³⁶ showed that when different enforcement systems interact they usually let one system dominate by giving up the other system's authority. The executive branch uses section 6103(i)(2) criminal authority to create permanent interagency cooperation between agencies¹³⁷. The actual danger stems from the fact that any small amount of information disclosure can create a dangerous precedent for using these tools as standard enforcement methods¹³⁸.

Contrast with the Russian address system: In reality, the agreement falls far short of Russia-style integration. Russian law requires all residents to obtain residential registration (прописка) because landlords and property owners need to register their tenants with local authorities to maintain legal residency in their dwellings¹³⁹. The registered address serves as an automatic connection to taxation services and school enrollment and healthcare benefits and military draft registration. The U.S. immigration system requires less formal proof of

¹³⁴ Tax Law Ctr. at N.Y.U. Law, *IRS-DHS Agreement to Share Taxpayer Information Would Create Significant Risks to All Taxpayers* (Apr. 4, 2025), <https://taxlawcenter.org/blog/irs-dhs-agreement-to-share-taxpayer-information-would-create-significant-risks-to-all-taxpayers>

¹³⁵ Elec. Frontier Foundation, *IRS-ICE Immigrant Data Sharing Agreement Betrays Data Privacy and Taxpayers' Trust* (Apr. 25, 2025)

¹³⁶ *Hoffman Plastic Compounds, Inc. v. NLRB*, 535 U.S. 137, 151–52 (2002).

¹³⁷ 26 U.S.C. § 6103(i)(2); IRS, *Publication 1075: Tax Information Security Guidelines* (rev. 2021), <https://www.irs.gov/privacy-disclosure/publication-1075-tax-information-security-guidelines>

¹³⁸ Am. Immigr. Council, *supra* note 1; Cindy Cohn & Aaron Mackey, *IRS-ICE Immigrant Data Sharing Agreement Betrays Data Privacy and Taxpayers' Trust*, Elec. Frontier Found. (Apr. 25, 2025), <https://www.eff.org/deeplinks/2025/04/irs-ice-immigrant-data-sharing-agreement-betrays-data-privacy-and-taxpayers-trust>

¹³⁹ Ministry of Internal Affairs (MVD), Order No. 518 (2006); Gosuslugi [Госуслуги], *Registration at Place of Residence* (2024)

address because it accepts utility bills and friends or family members who will receive mail for the immigrant¹⁴⁰.

The enforcement value of address verification is therefore not comparable. The registered address in Russia functions as a single legal base which controls both official searches and educational and social service eligibility^{141 142}. The United States maintains different address systems which do not create strong connections between locations and legal rights or duties.

Dimension	U.S. (MOU channel)	Russia (integrated)
Scope of data	Last-known address only; named subjects; no bulk by text	Full identity, biometrics, address/registration, payments
Process	Case-by-case §6103(i)(2); logs; redisclosure limits	Automated, routine, multi-registry synchronization
Error propagation	Medium: address mismatches; bounded by logs/APA review	High: cascade across tax/status/biometrics/services
User reliance	ITIN trust chilled but alternatives exist	Losing status locks out most formal services
Centralization vector	Cultural/operational normalization	Statutory/architectural default

5.3 Scope of Surveillance: comparison of FRT systems

¹⁴⁰ U.S. Citizenship & Immigr. Servs., *Policy Manual* pt. G, ch. 2 (2024), <https://www.uscis.gov/policy-manual>

¹⁴¹ Carnegie Endowment for Int'l Peace, *Digital Authoritarianism in Russia* (2023), <https://carnegieendowment.org/events/2023/04/digital-authoritarianism-a-growing-threat?lang=en>

¹⁴² *The Monitor's View*, "A Digital Iron Curtain in Russia," *Christian Sci. Monitor* (June 27, 2025), <https://www.csmonitor.com/Commentary/the-monitors-view/2025/0627/A-digital-iron-curtain-in-Russia>

A system like Russia's makes an agreement such as the IRS–ICE MOU unnecessary. The authorities already possess information about the location of the person they seek to locate¹⁴³. Residence registration (прописка), the tax ID and work patent system, and biometric registries like the MVD's ADIS database together create an infrastructure of near-total visibility¹⁴⁴. On top of this, Russian cities are experimenting with facial recognition technology (FRT) in daily life. The Moscow metro system uses Face Pay technology which enables passengers to enter the system through facial recognition¹⁴⁵. The "Safe City" system in St. Petersburg will introduce racial and national categorization of people through 8,000 cameras which will monitor migrant clusters and illegal labor activities¹⁴⁶. The authorities base their argument on population growth data from Petrostat which shows St. Petersburg received 70,500 new residents in 2024 while this number surpassed the previous year's total by seven times. The authorities maintain that such monitoring systems are necessary to maintain public safety. The surveillance system uses two separate methods to monitor migrant communities by maintaining constant observation while conducting specific surveillance operations.

The United States, by contrast, has no centralized registration and no cameras formally tasked with classifying people by race or nationality. ICE cannot automatically know where someone lives, which is why it negotiated the 2025 IRS–ICE MOU for narrow last-known address lookups under 26 U.S.C. § 6103(i)(2). The United States has multiple systems for biometric identification that operate independently from one another. The

¹⁴³ Cf. Am. Immigr. Council, *District Court Greenlights ICE-IRS Agreement, Blurring Lines Between Civil Immigration Enforcement and Criminal Investigations* (May 22, 2025), <https://www.americanimmigrationcouncil.org/blog/ice-irs-data-sharing-agreement-court>

¹⁴⁴ Ministry of Internal Affairs (MVD), Order No. 518 (2006) (residential registration requirements); Gosuslugi [Госуслуги], *Registration at Place of Residence* (2024)

¹⁴⁵ Russia Plans Nationwide Facial Recognition Payment System in 2025, *ID Tech* (Jan. 24, 2025), <https://idtechwire.com/russia-plans-nationwide-facial-recognition-payment-system-in-2025/>

¹⁴⁶ "St. Petersburg to Introduce Ethnicity-Recognition Software in CCTV Cameras," *The Moscow Times* (Feb. 20, 2025), <https://www.themoscowtimes.com/2025/02/20/st-petersburg-to-introduce-ethnicity-recognition-software-in-cctv-cameras-a88091>

Department of Homeland Security uses face recognition and face capture technology to verify travel at airports and land crossings and Global Entry portals while implementing civil rights safeguards through opt-out options and restrictions on enforcement activities and unbiased testing protocols¹⁴⁷.

At the same time, ICE has begun using Mobile Fortify, a smartphone app that allows agents to scan a person's face or fingerprints in the field and cross-check the data against DHS biometric databases¹⁴⁸. The tool faces criticism from civil liberties defenders who claim it produces incorrect results which could result in illegal detentions yet DHS maintains its face recognition systems operate under the most stringent oversight framework of all federal agencies. The application functions as an alternative to a state-wide identification system because it tracks people only after police stop them in specific locations but lacks the ability to monitor individuals throughout cities and public areas¹⁴⁹.

The IRS–ICE memorandum exists in the U.S. precisely because the system is fragmented. In a country with a fully centralized and targeted facial recognition network, like Russia's, the very idea of negotiating a separate agreement just to look up the address of someone already ordered removed would seem rudimentary and unnecessary.

5.4 Mobility and Discretion

The table below shows that the U.S. system leaves room for people to live “in between” categories. Immigrants who lack status can file tax returns but some undocumented immigrants choose to avoid the system while maintaining their employment and mobility.

¹⁴⁷ GAO, *Biometric Identity System: DHS Needs to Address Significant Shortcomings in Program Management and Privacy*, GAO-23-105959 (Sep. 12, 2023), <https://www.gao.gov/products/gao-23-105959>

¹⁴⁸ Markey, Edward J., et al., *Letter to ICE on Mobile Facial Recognition Tech* (Sept. 11, 2025), https://www.markey.senate.gov/imo/media/doc/letter_to_ice_on_mobile_facial_recognition_tech1.pdf

¹⁴⁹ ICE Launches New Facial Recognition App for Internal Immigration Enforcement, Immig. Pol'y Tracking Project (June 26, 2025), <https://immpolicytracking.org/policies/ice-launches-new-facial-recognition-app-to-identify-people/>

This is possible because missing a tax filing or not paying doesn't automatically trigger immigration enforcement. People can exercise their actual level of freedom based on what the agency currently focuses on and the political climate of their local region.¹⁵⁰

In Russia, there is almost no space like this. Any failure to make tax payments will result in losing both residency and employment authorization because the relationship between legal work and tax payments is fundamental¹⁵¹. The process of deportation results in the loss of access to official services including housing contracts and healthcare. The lack of documentation prevents migrants from demonstrating good faith through tax payments which American citizens can use to gain legal status. These individuals exist outside the entire system without any access to middle ground¹⁵².

Category	United States	Russia
Authorized to work but not paying taxes	About 16% of U.S. taxpayers underreport or fail to file, including immigrants — applied to ~35M authorized immigrants = ≈5.6M people ¹⁵³	0% of ~2M patent-holders (100% must prepay to keep status) ¹⁵⁴

¹⁵⁰ American Immigration Council, District Court Greenlights ICE-IRS Agreement, Blurring Lines Between Civil Immigration Enforcement and Criminal Investigations (May 22, 2025), <https://www.americanimmigrationcouncil.org/blog/ice-irs-data-sharing-agreement-court> (reporting that immigrants fear filing taxes and that missing tax payments does not automatically trigger immigration enforcement).

¹⁵¹ Labour migrants in Russia and their needs, AFEW Int'l, <https://afew.org/labour-migrants-in-russia-and-their-needs/>

¹⁵² "Russia: New migrant registration rules threaten tenuous livelihoods," *Eurasianet* (July 17, 2018), <https://eurasianet.org/russia-new-migrant-registration-rules-threaten-tenuous-livelihoods>

¹⁵³ IRS, *Federal Tax Gap Estimates for Tax Years 2014–2016* (2022), <https://www.irs.gov/newsroom/the-tax-gap>; DHS Office of Immigration Statistics, *Immigration Data and Statistics* (2023) (approx. 35M authorized immigrants).

¹⁵⁴ Global Forum on Migration and Development, *Russia: Labour Patents for Foreign Workers* (2019), <https://www.gfmd.org/pfp/ppd/2488>; VisitRF, *Work Patent 2025 Guide*, <https://visitrf.com/en/faq/work-patent-2025-guide/>

Unauthorized but paying	50–60% of ~11M undocumented = 5–6.5M people (via ITIN) ¹⁵⁵	0% – no option to pay taxes without patent
Unauthorized and not paying	40–50% of ~11M undocumented = 4.5–5.5M people	100% of ~0.6–0.7M unauthorized migrants ¹⁵⁶

5.5 Administrative Outcomes

The overall ratio of immigrants with work authorization to those without is fairly similar in both the U.S. and Russia — in each case, the group without authorization is about three times smaller. The centralized system of Russia does not function as a border control system to stop immigration. After reaching the destination point undocumented immigrants in the U.S. may access school enrollment and state-level benefits yet Russian undocumented immigrants encounter instant restrictions and accelerated removal from the patent system.

The deportation statistics provide us with better comprehension of the current situation.¹⁵⁷ The United States deported 271,000 people during 2024 which represented 0.5% of its total immigrant population of 53 million. Russia deported over 80,000 migrants, about 1% of its 7.6 million immigrant population. These figures suggest that centralized administrative systems facilitate more consistent detection of non-compliance and monitoring

¹⁵⁵ Institute on Taxation and Economic Policy (ITEP), *Undocumented Immigrants' State & Local Tax Contributions* (2017), <https://itep.org/undocumented-immigrants-state-local-tax-contributions/>. Pew Research Center, *U.S. Unauthorized Immigrant Population* (2023), <https://www.pewresearch.org/race-and-ethnicity/2025/08/21/u-s-unauthorized-immigrant-population-reached-a-record-14-million-in-2023/>

¹⁵⁶ Meduza, *Russia Deported More Than 80,000 Migrants in 2024* (Jan. 9, 2025), <https://meduza.io/en/news/2025/01/09/russia-deported-more-than-80-000-migrants-in-2024> (est. 600–700k unauthorized remain); Eurasianet, *Russia: New migrant registration rules threaten tenuous livelihoods* (July 17, 2018), <https://eurasianet.org/russia-new-migrant-registration-rules-threaten-tenuous-livelihoods>

¹⁵⁷ Reuters, U.S. immigration agency deported some 271,000 immigrants to 192 countries in fiscal year 2024 (Jan. 2025); BNE IntelliNews, *Russia's expulsions of migrants reportedly nearly double in 2024 to around 80,000* (Aug. 30, 2024).

of individuals subject to removal, even as political considerations and enforcement priorities continue to shape overall outcomes.

Country	Immigrant Population	Deportations in 2024	Deportation Rate (% of Immigrants)
United States	~51.9 million immigrants ¹⁵⁸	~271,000 deportations ¹⁵⁹	~0.5%
Russia	~Between ~7.6 million and ~11.6 million migrants/foreign-born (depending on definition and date) ¹⁶⁰	~80,000 deportations ¹⁶¹	Using 7.6 million: ~1.05%; using 11.6 million: ~0.69%

5.6 Speed of Processing

The promise of fast processing serves as a reason to centralize data but the actual speed of Russian immigration procedures depends on lower case volumes and simpler documentation requirements and court procedures.

The U.S. immigration process for a spouse of a U.S. citizen requires 1–2 years but faces delays because of extensive documentation requirements¹⁶². The USCIS demands proof of common residence along with documentation showing shared life together and joint tax filings and residential photos. The lack of necessary documentation results in a Request for Evidence (RFE) which causes processing delays of several months¹⁶³. Other family categories

¹⁵⁸ Pew Research Center, *Key Findings About U.S. Immigrants* (Aug. 21, 2025), <https://www.pewresearch.org/short-reads/2025/08/21/key-findings-about-us-immigrants>

¹⁵⁹ U.S. Immigration & Customs Enforcement, *FY 2024 Annual Report* (2024), <https://www.ice.gov/doclib/eoy/iceAnnualReportFY2024.pdf>

¹⁶⁰ United Nations Economic Commission for Europe (UNECE), *Measuring Labour Migration in the Russian Federation* (Apr. 2024), at 3–4, <https://unece.org/sites/default/files/2024-04/6.Admin%20WP9%20LOM%20Chudinovskikh%20ENG.pdf>

¹⁶¹ Meduza, *Russia Deported More Than 80,000 Migrants in 2024, Almost Twice as Many as the Year Before* (Jan. 9, 2025), <https://meduza.io/en/news/2025/01/09/russia-deported-more-than-80-000-migrants-in-2024-almost-twice-as-many-as-the-year-before>; see also IntelliNews, *Russia Deported Record Number of Migrants in 2024* (Jan. 10, 2025), <https://intellinews.com/russia-deported-record-number-of-migrants-in-2024-309922>

¹⁶² Manifest Law, *I-130 Processing Time in 2025: What to Know* (Jul. 9, 2025), <https://manifestlaw.com/blog/i-130-processing-time>

¹⁶³ U.S. Citizenship & Immigration Services, *Policy Manual, Vol. 6, Part B, Chapter 5: Adjudication of Family-Based Petitions* (Aug. 1, 2025), <https://www.uscis.gov/policy-manual/volume-6-part-b-chapter-5>

subject to visa caps can take 5–15+ years¹⁶⁴. The asylum system operates at a slower pace than the broader system because applicants must wait between 5 to 7 years for interviews and decisions¹⁶⁵. The immigration court process for applicants who filed their cases between 2017 and 2019 has not started yet while those who receive a Notice to Appear must wait an additional 2 to 4 years¹⁶⁶.

Russian citizens who want to bring foreign spouses into the country must obtain a Temporary Residence Permit (RVP) which requires a marriage certificate and proof of residence and income and health clearance and a brief language and civics assessment. By law, decisions must come in ≤ 6 months, and in practice they do. The asylum and refugee protection process takes 3–6 months to decide cases although the number of cases remains very small¹⁶⁷. The official refugee recognition process accepts less than 500 people annually¹⁶⁸ yet most applicants receive temporary asylum status which provides limited legal protection for short periods.

The system enables Russia to link records and process cases rapidly but the actual speed factor stems from its design which handles minimal cases with brief documentation and no extended judicial proceedings. The tradeoff is that Russian outcomes are much more restrictive: quick decisions, but limited rights and little chance of success¹⁶⁹.

¹⁶⁴ Visa Bulletin (current and archived “Dates for Filing” and “Final Action Dates” reflecting multi-year waits in family-preference categories), U.S. Department of State, <https://travel.state.gov/content/travel/en/legal/visa-law0/visa-bulletin.html>

¹⁶⁵ TRAC (Transactional Records Access Clearinghouse), *A Mounting Asylum Backlog and Growing Wait Times* (December 22, 2021), <https://tracreports.org/immigration/reports/672/>

¹⁶⁶ Asylum in the United States (backlogs at USCIS and EOIR; overall process “can take years”), American Immigration Council (May 1, 2025), at 6–9, https://www.americanimmigrationcouncil.org/wp-content/uploads/2025/05/asylum_in_the_united_states_may_2025.pdf

¹⁶⁷ Federal Law No. 115-FZ of July 25, 2002, *On the Legal Status of Foreign Citizens in the Russian Federation* (as amended), unofficial English translation via Refworld, <https://www.refworld.org/legal/legislation/natlegbod/2002/en/21410>

¹⁶⁸ UNHCR, *Global Trends: Forced Displacement in 2023* (June 2024), <https://www.unhcr.org/global-trends-report-2023>

¹⁶⁹ Human Rights Watch, *Russia: Asylum System Offers Little Protection* (2023), <https://www.hrw.org/news/2023/11/15/russia-asylum-system-offers-little-protection>

Even if the U.S. were to centralize all of its data, the process would likely remain slow and complex. The majority of immigration decisions need court approval but delays in the judicial process make it impossible to achieve meaningful results from increased access to tax and marriage documents^{170 171}.

5.7 Nuances

Partial Centralization in the United States: The United States operates as a formally decentralized system yet federal-state programs create more overlap between immigration enforcement and other areas than the IRS–ICE MOU does. The Secure Communities program (S-Comm) sends all booking fingerprints to FBI and DHS databases which allows ICE to request detainers based on immigration violations¹⁷². The enforcement of immigration laws shows significant differences between states because California implements SB54¹⁷³ to block local cooperation with immigration detainers and AB60¹⁷⁴ provides driver's licenses to undocumented residents yet Texas and Florida and Georgia use §287(g) agreements to enhance their cooperation with federal immigration authorities¹⁷⁵. The Systematic Alien Verification for Entitlements (SAVE) program functions as a centralized immigration status verification system for benefits and licenses although its implementation remains optional since California does not require SAVE verification for AB60 licenses but Arizona and Alabama use it for all applicants¹⁷⁶. The examples demonstrate that U.S.

¹⁷⁰ TRAC Immigration, *Immigration Court Backlog Tool* (accessed Sept. 21, 2025), <https://tracreports.org/phptools/immigration/backlog/>

¹⁷¹ American Immigration Council, *The U.S. Immigration System: Overview and Backlogs* (May 2025), <https://www.americanimmigrationcouncil.org/research/overview-us-immigration-system>

¹⁷² U.S. Immigration & Customs Enforcement, *Secure Communities* (last updated Mar. 20, 2024), <https://www.ice.gov/secure-communities>

¹⁷³ Cal. Gov't Code § 7284 et seq. (West 2017) (SB 54, “California Values Act,” limiting cooperation with federal immigration enforcement)

¹⁷⁴ Cal. Veh. Code § 12801.9 (West 2013)

¹⁷⁵ U.S. Immigration & Customs Enforcement, *Delegation of Immigration Authority Section 287(g) Immigration and Nationality Act* (updated Apr. 2025), <https://www.ice.gov/identifyand-arrest/287g>

¹⁷⁶ U.S. Citizenship & Immigration Services, *Systematic Alien Verification for Entitlements (SAVE) Program* (updated Aug. 2024), <https://www.uscis.gov/save>

integration exists as a federal program which operates under local restrictions leading to inconsistent results. The system depends on third-party programs and inter-agency MOUs to provide restricted entry points through fingerprinting and status verification instead of creating a unified database. The amount of shared data exists within specific boundaries which different parties dispute.

Partial Fragmentation in Russia: The Russian architectural framework exists as a centralized system yet it operates with fragmented elements in its actual implementation. The integration process between Gosuslugi services and MVD enforcement does not always result in efficient outcomes because of regional inequalities and bureaucratic corruption and service delivery discrepancies. The system faces a long-standing problem because migrants who let their patents expire can use bribery to get away from penalties and local officials perform manual corrections to avoid fines^{177 178}. The process of uploading biometric and registration data to the system is delayed by clerks who want to receive payment. The system needs manual data transfers even when corruption does not exist because patent payments made online need to be printed and brought to migration offices and regional staff need to fax records to Moscow for subsequent verification. The extended processing times result in two negative outcomes: they incorrectly identify migrants who follow the rules as being out of status and they create opportunities for non-compliant migrants to avoid detection¹⁷⁹. The practice of centralization transforms fragmented systems into three main problems which it labels as bottlenecks and discretionary enforcement and local manipulation.

¹⁷⁷ Human Rights Watch, *Russia: Migrant Workers Vulnerable to Abuse and Corruption* (Aug. 15, 2023), <https://www.hrw.org/news/2023/08/15/russia-migrant-workers-vulnerable-abuse-and-corruption>

¹⁷⁸ U.S. Dep't of State, *2023 Country Reports on Human Rights Practices: Russia* (Apr. 2024), <https://www.state.gov/reports/2023-country-reports-on-human-rights-practices/russia/>

¹⁷⁹ Sergey Abashin, *Central Asia Migrants in Russia: Informality, Exploitation, and Resistance*, 49 *Europe-Asia Studies* 123 (2022) <https://centralasiaprogram.org/event-summary/sergey-abashin-central-asian-migrants-in-russia-will-there-be-a-religious-radicalization/>

Heterogeneity of Centralization: The organizational system of Centralization continues to develop. The U.S. has created specific conditions under § 6103(i)(2) which can develop into established protocols to link immigration enforcement with other government operations. The Russian government maintains total central control through AI-based facial recognition systems which strengthen their existing unified monitoring systems¹⁸⁰. The two systems require time-based analysis because U.S. centralization moves through executive drift but Russia builds its system by enhancing its existing framework through technical advancements. The United States federal system generates additional obstacles for this particular case. The governance of immigration tends toward national consolidation but states now control voting rights and reproductive health and criminal justice and some states actively defy federal mandates. California passed SB54 in 2017¹⁸¹ and Illinois enacted the TRUST Act in 2017¹⁸² and New York implemented the Green Light Law in 2019¹⁸³ to establish sanctuary policies which restrict ICE detainer cooperation and §287(g) agreements. Texas through SB4 (2017) and Florida through SB1718 (2023)¹⁸⁴ have established laws which require state agencies to work with federal immigration enforcement. The multiple opposing forces create an environment which makes it difficult to determine a single path of centralization in the United States because different regions show different results.

¹⁸⁰ Human Rights Watch, *Russia: Broad Facial Recognition Use Undermines Rights* (Sept. 15, 2021), <https://www.hrw.org/news/2021/09/15/russia-broad-facial-recognition-use-undermines-rights>

¹⁸¹ Cal. Gov't Code § 7284 et seq. (West 2017)

¹⁸² 5 Ill. Comp. Stat. 805/15 (2017)

¹⁸³ N.Y. Veh. & Traf. Law § 201 et seq. (2019)

¹⁸⁴ The Florida Senate, *Senate Bill 1718 (2023)*, <https://www.flsenate.gov/Session/Bill/2023/1718>; see also Ogletree Deakins, *Florida Governor Signs Senate Bill 1718 Into Law* (May 2023), <https://ogletree.com/insights-resources/blog-posts/florida-governor-signs-senate-bill-1718-into-law/>

Part VI

CONCLUSION

Measured against the four criteria of centralization, the IRS–ICE MOU alters little, especially when set against Russia’s fully integrated model. The paper establishes at first that the MOU represents a fundamental change in data centralization but this conclusion becomes invalid when studying the policy through its actual provisions (assuming the discussed case-specific scope remains the only implementation area). The default rule maintains the confidentiality standards of §6103 because the MOU uses a particular criminal definition that does not alter the current statutory structure. The audit system tracks requests by named subjects while maintaining logs for IRS safeguard audits which operate differently from Russia's untraceable biometric and migration registry system. The ITIN filing process lost its confidentiality protection because the government no longer protects this information. The MOU fails to introduce substantial changes because tax compliance remains separate from immigration status determination and ICE already possesses duplicate information through “last known address” data.

The Russian system fulfills all requirements through its distinctive operational framework which connects INN–migration–biometrics integration via Gosuslugi while maintaining limited external oversight and standardizing user data sharing practices and making legal presence necessary for prepaid patent tax acquisition. The MOU defines current-day exceptions through specific rules instead of creating new fusion rules based on Russian standards. The firewall system gained permanent political and legal support through public disapproval and multiple court battles and congressional oversight. The United States supports the firewall system through public disapproval and congressional oversight and legal challenges. The firewall system receives extensive political and legal support in the United

States because of public resistance and congressional supervision and judicial proceedings.

The firewall system receives extensive political and legal backing in the United States because of public resistance and congressional oversight and judicial proceedings. The firewall system receives extensive political and legal backing in the United States because of public resistance and congressional oversight and judicial proceedings. The MOU creates symbolic changes instead of structural changes because it supports a limited number of criminal removal cases but it does not create a unified enforcement system like Russia's centralized system.