

Judge Indira Talwani: ELECTRONIC ORDER: Pending before the court is Plaintiffs' Motion for Relief under 5 U.S.C. §§ 705, 706 or, in the alternative, for Preliminary Injunction [27], which Defendants oppose, see Defs' Opp'n [39]. In a supplemental filing, Defendants assert that this court's "entry of preliminary relief [is] unnecessary" because, on November 21, 2025, "the United States District Court for the District of Columbia entered a preliminary injunction against the Internal Revenue Service ("IRS"); the Department of the Treasury; and [Treasury Secretary] Scott Bessent[.]" Defs.' Notice of Supp. Auth. 1-2 [44]. Pursuant to the D.C. District Court's Order, the IRS is now preliminarily enjoined "from disclosing any return information, including taxpayer return information, to the Department of Homeland Security ("DHS") or any of its component agencies pursuant to [26 U.S.C.] Section 6103(i)(2), except in strict compliance with the requirements of that Section, including that the recipients of the information be "officers and employees of [the receiving] agency who are personally and directly engaged in" a relevant nontax criminal investigation or proceeding and that the recipients will use the information "solely for" that criminal investigation or proceeding." *Ctr. for Taxpayer Rights v. Internal Revenue Serv.*, 2025 WL 3257096 *1 (D.D.C. Nov. 21, 2025) (footnotes omitted). The court takes judicial notice that, although those defendants have appealed the D.C. District Court's preliminary injunction to the United States Court of Appeals for the D.C. Circuit, see *Ctr. for Taxpayer Rights v. Internal Revenue Serv.*, No. 26-05006 (D.C. Cir. Jan. 13, 2026), the injunction remains in effect pending the outcome of the D.C. Circuit's decision. See *Ctr. for Taxpayer Rights v. Internal Revenue Serv.*, No. 1:25-cv-00457-CKK, ECF No. 65 (Jan. 21, 2026). Therefore, regarding Plaintiffs' request for preliminary relief as to Defendants IRS, the Department of the Treasury, and Secretary Bessent, Plaintiffs have not demonstrated the likelihood of irreparable harm required for a preliminary injunction while the litigation is pending. See *Esso Standard Oil Co. v. Monroig-Zayas*, 445 F.3d 13, 17-18 (1st Cir. 2006). As to these Defendants, the Motion [27] is DENIED without prejudice. Plaintiffs argue that injunctive relief is still necessary in this case because the remaining Defendants here are not parties to the D.C. District Court proceeding and are not bound by that court's injunction. See Pls.' Reply at 13 [43]. As to Plaintiffs' allegations regarding impermissible sharing of confidential tax information by Defendant Social Security Administration ("SSA") with Defendant U.S. Immigration and Customs Enforcement ("ICE"), the court finds that Plaintiffs have not demonstrated a substantial likelihood of success on the merits where the record is not sufficient to make a finding that sharing of tax information between SSA and ICE has or is likely to occur. Plaintiffs rely on a newspaper article that describes a February 2025 data transfer by SSA to ICE, see Compl. ¶ 98 [1], but the record is insufficient to support Plaintiffs' claim that the transferred information was confidential tax information (as opposed to other non-tax information held by SSA). Further, Defendants have submitted a declaration from an SSA official, attesting that no sharing of tax information has yet taken place, despite the data-sharing agreement laid out in the August 2025 letter sent by SSA to ICE. See Compl., Ex. D [[1-4]]; Defs.' Opp'n, Myers Decl., Ex. B ¶ 4 [[39-2]]. Accordingly, Plaintiffs' Motion [27] is also DENIED without prejudice as to Defendants SSA and SSA Commissioner Frank Bisignano. Regarding ICE's alleged use and threatened use of confidential tax information in contravention of 26 U.S.C. § 6103's requirements, Plaintiffs' Motion [27] seeking to enjoin Defendants ICE, DHS, Secretary of DHS Kristi Noem, and Acting Director of ICE Todd M. Lyons remains under advisement. (SEC) (Entered: 01/27/2026)

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