

Case No. 1:25-cv-457-CKK

EXHIBIT A

From: De Mello Andrew A[/O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=49582B7B674C427A9A62455EFPii]

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Subject: DHS MOU Information

Greetings,

I was recently informed that DHS staff attorneys requested additional information from the IRS. Specifically, DHS staff attorneys requested an identification of statutorily required information necessary before the IRS would be able to share data. I understand DHS staff attorneys made this request on Friday. Staff in IRS worked on it during Monday and it arrived in my box around midnight. It did not contain a list of proposed recipients. In an interest in responding promptly, I'm sending it to you and I trust you can convey this to the appropriate DHS staff.

Several missing items are required in order for the Internal Revenue Service (IRS) to process any request in accordance with 26 U.S.C. § 6103 (IRC), as outlined by the Memorandum of Understanding (MOU) dated April 7, 2025, executed between the Department of Homeland Security (DHS) and the Department of Treasury. To briefly summarize, Section 6 of the MOU sets forth the required items of information when submitting requests for address information from the IRS. While many of the required items of information were present, the following items of information were missing:

- A written request from the head of Federal agency when submitting each request. This required item of information is set forth in Section 6(B) of the MOU, which states that each request must be made consistent with IRC § 6103(i)(2)(A). This section of the IRC requires a written request from the head of a Federal agency. The information submitted by ICE did not contain any written request;
- The specific reason or reasons why disclosure is, or may be, relevant to the nontax criminal investigation or proceeding. This item of information is set forth in Section 6(C)(5) of the MOU and is derived from section 6103(i)(2)(B)(iv) of the IRC. The information submitted by ICE did not contain this item;
- Identity information for the ICE officers and employees personally and directly engaged in the nontax criminal investigation that may result in criminal charges against the individual under the specifically designated Federal criminal statute ICE has identified. This item of information is set forth in section 6(C)(6) of the MOU and is derived from section 6103(i)(2)(A) of the IRC. The information

submitted by ICE did not contain this item; and

- Attestation for each request – stating the requested address information will only be used by officers and employees of ICE solely for the preparation for judicial or administrative proceedings, or investigation that may lead to such proceedings, pertaining to the enforcement of 8 U.S.C Section 1253(a)(1), other specifically designated Federal criminal statute, or any subsequent criminal proceedings. This item of information is set forth in section 6(D) of the MOU and is derived from section 6103(i)(2)(A) of the IRC. The information submitted by ICE did not contain this item.