

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

CENTER FOR TAXPAYER RIGHTS, *et al.*,

Plaintiffs,

v.

INTERNAL REVENUE SERVICE, *et al.*,

Defendants.

Civil Action No. 1:25-cv-457-CKK

NOTICE OF SUPPLEMENTAL AUTHORITY

Defendants hereby provide notice to the Court that on February 24, 2026, the U.S. Court of Appeals for the D.C. Circuit issued an opinion holding that plaintiffs were unlikely to succeed on the merits of their claims; the D.C. Circuit stated that the IRS–ICE Memorandum of Understanding that is a subject in this case is unreviewable under the APA and that it is neither contrary to law—because § 6103(i)(2) “authorizes IRS to disclose address information, to specific government officials, for use in nontax criminal investigations, and only in response to a valid request”—nor arbitrary and capricious—because “the ‘best reading’ of the statute” means no agency action can countermand the court’s judgment. *See Centro de Trabajadores Unidos v. Bessent*, No. 25-5181, --- F.4th ----, 2026 WL 503310 (D.C. Cir. Feb. 24, 2026). The opinion is attached as Exhibit A.

Dated: February 26, 2026

Respectfully submitted,

BRETT A. SHUMATE
Assistant Attorney General

ELIZABETH J. SHAPIRO
Deputy Director, Federal Programs Branch

J. Stephen Tagert

J. Stephen Tagert
Trial Attorney
United States Department of Justice
Civil Division, Federal Programs Branch
1100 L St. N.W.
Washington, DC 20005
Tel: (202) 305-5486
stephen.tagert@usdoj.gov

Counsel for Defendants