INTERNAL COMPLIANCE RESOURCE

Form I-9 Internal Self-Audit Checklist

2026 Edition — Updated for ICE March 2026 Enforcement Changes

Electronic I-9 Solution | Form I-9 Software | I-9 Compliance Software

⚠ **IMPORTANT — March 2026 Enforcement Update:** On March 16, 2026, ICE revised its Form I-9 Inspection fact sheet, reclassifying more than ten categories of previously correctable errors as substantive violations subject to immediate fines. This eliminates the prior 10-business-day correction window. This checklist reflects those updated standards.

SECTION Introduction & Purpose

This internal audit checklist helps U.S. employers identify and correct Form I-9 compliance issues before an official government inspection. Under the Immigration Reform and Control Act (IRCA) of 1986, codified at 8 U.S.C. § 1324a, all U.S. employers must verify the identity and employment authorization of every individual hired to work in the United States after November 6, 1986.

SECTION 2026 Enforcement Landscape

ENFORCEMENT METRIC	CURRENT STATUS (2026)	SOURCE
Notice of Inspection (NOI) Rate	At least 10x the rate of 2024 in first half of 2025; pace expected to continue through 2026	ICE
Paperwork Violation Fines	$288 to $2,861 per Form I-9 (inflation-adjusted, effective January 2, 2025)	Federal Register, Jan. 2, 2025 (8 CFR § 274a.10)
Knowingly Hiring Violations	$716–$5,724 (1st offense) up to $9,586–$28,619 (3rd+ offense) per worker	8 CFR § 274a.10(b)(2)
Anti-Discrimination Violations	$288 to $2,861 per violation (citizenship status, national origin)	8 U.S.C. § 1324b
IRS–ICE Data Sharing	MOU signed April 7, 2025; ICE has access to 1.28M employer tax records flagged for potential violations	ICE/IRS MOU, April 2025
New Substantive Violations	Electronic I-9 system failures (audit trails, e-signatures, security) now carry immediate fines with no cure period	ICE Fact Sheet, March 16, 2026
ICE Officer Expansion	10,000 new officers funded via OBBBA (signed July 4, 2025) — largest personnel increase in agency history	OBBBA / DHS

> ★ **Good-Faith Tip:** Demonstrating good faith — such as using an electronic I-9 solution with documented training and a history of internal audits — can result in reduced penalties under 8 CFR § 274a.10(b)(2).

SECTION Risk Level Key

Critical
Substantive violations — immediate penalty, no correction window (ICE March 2026). Penalty: $288–$2,861 per form, immediately.

High
Common audit findings; may become substantive if uncorrected during inspection. Up to $2,861 per form if uncorrected.

Moderate
Administrative/technical errors; generally correctable within 10 business days. Correctable; potential fine if uncured.

Low
Best practice recommendations to demonstrate good faith. No direct penalty; strengthens defense.

SECTION Current Form Version

FORM EDITION	EXPIRATION DATE	VALID TO USE?	NOTES
01/20/2025	05/31/2027	✓ YES	Required for all new hires; electronic I-9 software must update by 07/31/2026
08/01/2023	05/31/2027 (extended)	✓ YES	Valid through its printed expiration date
Any earlier edition	Expired	✗ NO	Using an expired edition is now a substantive violation (ICE March 2026)

Source: USCIS, uscis.gov/i-9

SECTION 1 Audit Scope & Document Inventory

Authority: 8 U.S.C. § 1324a(b) — employers must retain Form I-9 for all employees hired after November 6, 1986, and produce records within 3 business days of an ICE Notice of Inspection.

✓	CHECKPOINT	RISK	WHY IT MATTERS
☐	Form I-9 is on file for every active employee hired after November 6, 1986 (including U.S. citizens)	CRITICAL	Missing forms are the most common and costliest audit finding. Each is a separate substantive violation.
☐	No employee is missing a Form I-9	CRITICAL	A company with 50 missing forms faces up to $143,050 in potential fines.
☐	Forms for terminated employees retained per 3-year/1-year rule: retain for 3 years from hire date OR 1 year from termination, whichever is LATER	CRITICAL	Premature destruction is a substantive violation. ICE can inspect records for recently terminated employees.
☐	Expired retention records securely destroyed per written destruction policy	MODERATE	Retaining records past required period increases breach risk and litigation exposure.
☐	Form I-9 records stored separately from employee personnel files	HIGH	Mixing I-9 with personnel files can expose citizenship/immigration status in unrelated HR proceedings, creating discrimination liability.
☐	All forms producible within 3 business days of an ICE NOI (8 U.S.C. § 1324a(b)(3))	CRITICAL	Failure to produce on time is itself a violation. Electronic I-9 solutions with instant retrieval eliminate this risk.
☐	Current USCIS Form I-9 edition (01/20/2025, expiring 05/31/2027) used for all new hires	CRITICAL	Using an outdated edition is a substantive violation under ICE's March 2026 reclassification.
☐	Written I-9 retention and destruction policy exists and is followed	HIGH	Written policies demonstrate good faith and help reduce penalties if violations are found.

SECTION 2 Section 1 — Employee Information & Attestation Review

Authority: USCIS Form I-9 Instructions (01/20/2025); 8 CFR § 274a.2(b)(1)(i). Note: As of the 01/20/2025 edition, Box 4 uses the term “An alien authorized to work” to align with INA statutory language.

✓	CHECKPOINT	RISK	WHY IT MATTERS
☐	Employee completed Section 1 no later than first day of employment (not before accepting a job offer)	CRITICAL	Completing before offer or after Day 1 are both violations. Timing is tracked by ICE auditors.
☐	Employee personally signed Section 1 (HR/employer must NOT sign on employee's behalf)	CRITICAL	Employee attestation under penalty of perjury must be the employee's own. Employer-signed forms are substantive violations.
☐	Employee dated Section 1 at time of signing	CRITICAL	ICE March 2026 reclassified missing date as substantive — no longer correctable during an inspection.
☐	Employee's full legal name entered	HIGH	Incomplete name is a common audit finding; becomes substantive if uncorrected during an inspection.
☐	Physical street address entered (P.O. Box not acceptable per USCIS instructions)	HIGH	P.O. Box entries are a technical violation; USCIS requires a physical address for identity verification.
☐	Date of birth entered	CRITICAL	ICE March 2026 reclassified missing date of birth as substantive — no longer eligible for cure.
☐	Exactly one citizenship/immigration status box selected	CRITICAL	No selection or multiple selections directly question employment authorization — substantive violation.
☐	Alien Registration Number (A-Number/USCIS Number), I-94 Number, or foreign passport + country of issuance entered when Box 4 selected	CRITICAL	Missing ID numbers in Box 4 is substantive per ICE March 2026. Retained document copies do NOT cure this.
☐	Supplement A (Preparer/Translator Certification) completed and retained when any preparer or translator assisted	HIGH	Failure to complete Supplement A when assistance was provided is a substantive violation per ICE March 2026.
☐	SSN entered when employer is enrolled in E-Verify	CRITICAL	E-Verify matching requires a valid, correct SSN. Incorrect SSN is now a substantive violation per ICE March 2026.

SECTION 3 Section 2 — Employer Review & Verification

Authority: USCIS Form I-9 Instructions (01/20/2025); 8 CFR § 274a.2(b)(1)(ii). Employers must physically examine original, unexpired documents — photocopies are not acceptable except for certified copies of birth certificates.

✓	CHECKPOINT	RISK	WHY IT MATTERS
☐	Section 2 completed within 3 business days of employee's first day of employment	CRITICAL	Late completion is a top ICE audit finding. “Business days” exclude weekends and federal holidays.
☐	Employer or authorized representative personally signed Section 2	CRITICAL	Missing employer signature is substantive. Employer attests under penalty of perjury that documents were examined.
☐	Section 2 dated at time of completion	CRITICAL	ICE March 2026 reclassified missing date as substantive, eliminating the prior cure period.
☐	Employee's first day of employment entered correctly	HIGH	Missing/incorrect start date is a common finding and is used to verify Section 2 was completed on time.
☐	Document title recorded accurately for each document examined	CRITICAL	Inaccurate or missing document title is substantive. Retained copies do NOT cure missing Section 2 data (ICE March 2026).
☐	Issuing authority recorded accurately	HIGH	Missing issuing authority is technical but becomes substantive if uncorrected during inspection.
☐	Document number recorded accurately	CRITICAL	Missing/incorrect document number is substantive. Retained copies do not substitute for proper form completion.
☐	Expiration date recorded accurately when present on document	HIGH	Must be recorded to track reverification requirements. Missing dates are a common audit finding.
☐	Either one valid List A document OR one List B plus one List C document used	CRITICAL	Accepting an improper document combination (e.g., two List B documents) is a substantive violation.
☐	Original, unexpired documents physically examined (photocopies not acceptable)	CRITICAL	Accepting copies or skipping in-person examination without DHS-authorized remote procedures is substantive.
☐	Documents were unexpired on the date of examination	CRITICAL	Accepting expired documents defeats the purpose of employment authorization verification.
☐	Employer representative's complete name and title printed at top of page 2	CRITICAL	ICE March 2026 reclassified missing employer name at top of page 2 as a substantive violation.

SECTION 4 Remote Verification — DHS Alternative Procedures

Authority: DHS Alternative Procedure (August 2023); ICE Fact Sheet March 16, 2026. Applies ONLY to employers enrolled in and in good standing with E-Verify.

⚠ Only employers who are active, good-standing E-Verify participants at the time of each remote verification are eligible to use DHS alternative procedures. Employers who lose E-Verify eligibility must immediately return to in-person examination. — DHS / USCIS I-9 Central

✓	CHECKPOINT	RISK	WHY IT MATTERS
☐	Employer was an active, good-standing E-Verify participant at the time each remote verification was conducted	CRITICAL	Using remote procedures without active E-Verify enrolment is substantive per ICE March 2026 — and applies retroactively per hire.
☐	Live video interaction completed with employee; employee displayed same documents previously transmitted	HIGH	The live video step is required and cannot be skipped. Document display during the call must be documented.
☐	Required documentation reviewed remotely (employee transmitted copies before video interaction)	HIGH	Remote examination must follow the DHS two-step process: document transmission, then live video interaction.
☐	Alternative procedure checkbox selected in Section 2 (or Supplement B for reverification)	CRITICAL	Failure to check this box is now substantive per ICE March 2026 — no cure period available.
☐	Supporting documentation (copies, video interaction notes) retained per company policy	MODERATE	Not required by USCIS but demonstrates good faith during an ICE inspection.
☐	Procedures documented in writing and responsible employees trained	HIGH	Written procedures and training records are evidence of good faith compliance.

SECTION 5 Supplement B — Reverification & Rehire

Authority: USCIS Form I-9 Instructions (01/20/2025); 8 CFR § 274a.2.

⚠ Critical: Reverification is PROHIBITED for U.S. citizens, noncitizen nationals, and lawful permanent residents (LPRs) who present Form I-551 — including expired I-551s. Reverifying these categories is an anti-discrimination violation.

✓	CHECKPOINT	RISK	WHY IT MATTERS
☐	A tickler system or electronic I-9 solution tracks expiring work authorization for timely reverification	HIGH	Missing reverification deadlines is a top audit finding. I-9 compliance software with automated expiration tracking eliminates manual errors.
☐	Reverification completed before the employee's work authorization expired	CRITICAL	Continuing to employ a worker whose authorization has expired without reverification is a substantive violation.
☐	Supplement B completed correctly when reverification or rehire is required	CRITICAL	Supplement B must be used (not a new Form I-9) for reverification and for rehires within 3 years, unless the original is lost.
☐	Rehires within 3 years of original I-9 date processed using Supplement B	HIGH	Using a new Form I-9 for a qualifying rehire instead of Supplement B creates inconsistent records.
☐	NO reverification conducted for U.S. citizens	CRITICAL	Reverifying U.S. citizens is an anti-discrimination violation under 8 U.S.C. § 1324b, regardless of intent.
☐	NO reverification conducted for noncitizen nationals	CRITICAL	Same prohibition as U.S. citizens — reverification is prohibited and constitutes a discriminatory practice.
☐	NO reverification conducted for lawful permanent residents who presented Form I-551 (including expired I-551s)	CRITICAL	LPRs are permanently authorized to work; the I-551 establishes permanent status regardless of card expiration.
☐	Employer does NOT reject documents based on a future expiration date	CRITICAL	Rejecting a valid EAD because it has a future expiration date is both an I-9 error and an anti-discrimination violation.

SECTION 6 Electronic Form I-9 & Electronic I-9 Solution Review

Authority: 8 CFR § 274a.2(e)–(i); ICE Fact Sheet March 16, 2026. As of March 2026, deficiencies in electronic I-9 system audit trails, electronic signatures, and security documentation are substantive violations with immediate fines — no cure period.

⚠ ICE's March 2026 fact sheet explicitly states: “Failure to meet the standards for the electronic completion, retention, documentation, security, reproduction, electronic signature(s)… as set forth in 8 C.F.R. § 274a.2(e), (f), (g), (h), and (i)” is now a substantive violation. This applies to all form I-9 software platforms, including modules embedded in HCM systems.

✓	CHECKPOINT	RISK	WHY IT MATTERS
☐	Electronic signatures comply with 8 CFR § 274a.2(e): system confirms attestation read, signature attached to form, affixed at transaction time, identity record preserved, printed confirmation available on request	CRITICAL	Noncompliant e-signatures are substantive per ICE March 2026. The USCIS PDF fillable form does NOT meet these standards — a true electronic I-9 solution is required.
☐	Tamper-evident audit trail per 8 CFR § 274a.2(g): every creation, completion, modification, and correction logged with date, user identity, and action	CRITICAL	Audit trail deficiencies are substantive per ICE March 2026. Most HCM platforms (Workday, SAP, ADP, UKG) do not natively meet this standard.
☐	System maintains complete version history of all changes to each I-9 record	HIGH	Without version history, employers cannot show what a form looked like at a given point — critical for defending against backdating allegations.
☐	All I-9 records retrievable and reproducible (including paper copies) within 3 business days; audit trails provided to inspectors (8 CFR § 274a.2(e)(8))	CRITICAL	Failure to produce within 3 days is substantive. System must provide ICE with access to hardware, software, and personnel as needed.
☐	Backup and recovery procedures documented, tested, and functional (8 CFR § 274a.2(e)(6))	MODERATE	System failures that destroy I-9 records are violations. Documented backup procedures demonstrate reasonable controls.
☐	Reasonable access controls and security protect data from unauthorized access or alteration (8 CFR § 274a.2(f))	HIGH	Unauthorized alteration of electronic I-9 records violates 8 U.S.C. § 1324a(b)(3). Security documentation must be available to ICE.
☐	Documented quality assurance program regularly evaluates the electronic system (8 CFR § 274a.2(f)(3))	HIGH	A QA program is a regulatory requirement — not optional — and serves as evidence of good faith compliance.
☐	Business process documentation maintained and available to government agencies on request (8 CFR § 274a.2(e)(1))	HIGH	Employers must maintain documentation of the processes that created, modified, and retained electronic I-9s.
☐	If system was migrated or changed, audit trail data transferred completely and prior system documentation retained	CRITICAL	Migrating systems without transferring complete audit trails destroys the compliance record. The prior system may need to be maintained for years.

KEY QUESTIONS TO ASK YOUR ELECTRONIC I-9 SOLUTION VENDOR

- Does your system maintain a tamper-evident audit trail per 8 CFR § 274a.2(g)?
- Can your system produce all I-9 records and audit trails within 3 business days?
- Does your system include a documented quality assurance program?
- How does your system prevent unauthorized alteration of completed I-9s?
- Do your electronic signatures comply with 8 CFR § 274a.2(e) through (i)?
- Can we export complete I-9 data including audit trails if we change vendors?

SECTION 7 E-Verify Compliance Review

Authority: E-Verify Program, dhs.gov/e-verify. E-Verify is mandatory for federal contractors and employers in certain states. It is also required for all employers using DHS alternative remote verification procedures. Cases must be initiated within 3 business days of the employee's hire date.

✓	CHECKPOINT	RISK	WHY IT MATTERS
☐	E-Verify case created within 3 business days of employee's first day of employment	CRITICAL	Creating a case after the 3-day deadline is a program violation and may trigger E-Verify account suspension.
☐	Tentative Nonconfirmation (TNC) procedures followed correctly: employee notified promptly, given opportunity to contest, not terminated before Final Nonconfirmation	CRITICAL	Taking adverse action before a Final Nonconfirmation is a serious violation with legal and anti-discrimination liability.
☐	E-Verify case status documented and retained with Form I-9 record	HIGH	Documentation of case closure is required for audit readiness and should be accessible alongside the corresponding I-9.
☐	Case closure documented for every case	HIGH	Unclosed cases indicate improper handling of TNC or DHS referral situations.
☐	E-Verify records retained and producible for inspection	HIGH	E-Verify records may be requested during an ICE inspection to verify enrollment status and case management.
☐	Employer remains in good standing with E-Verify if using DHS remote verification procedures	CRITICAL	Loss of E-Verify eligibility while continuing remote procedures creates retroactive substantive violations for every remote I-9 completed during the lapse.

SECTION 8 Correction Procedures Review

Authority: USCIS Handbook for Employers M-274; ICE Fact Sheet March 2026. Section 1 errors may only be corrected by the employee. Section 2 / Supplement B errors may only be corrected by an employer representative.

✓	CHECKPOINT	RISK	WHY IT MATTERS
☐	No backdated signatures anywhere in the I-9 record	CRITICAL	Backdating is fraud. It converts an administrative error into criminal exposure and is one of ICE's highest-priority findings.
☐	Section 1 corrections made only by the employee	CRITICAL	Only the employee may attest to Section 1 accuracy. Employer-made corrections are substantive violations.
☐	Section 2 and Supplement B corrections made only by an employer representative	CRITICAL	Symmetrically, only the employer representative may correct Section 2. Employee-made corrections are substantive violations.
☐	Errors corrected using single-line strike-through, leaving original information legible	HIGH	The original must remain visible. ICE must be able to confirm corrections are legitimate, not concealment.
☐	Correct information entered adjacent to (not on top of) the original entry	HIGH	Writing over original entries may be treated as an attempt to conceal an error.
☐	All corrections initialed and dated with the CURRENT date (not backdated)	HIGH	Initials and current date establish accountability and demonstrate the correction was made in good faith.
☐	No white-out, correction fluid, erasure, or obscuring method used anywhere on any I-9 form	HIGH	Using white-out is an immediate red flag for ICE auditors and may trigger further investigation.

✓	CHECKPOINT	RISK	WHY IT MATTERS
☐	Where corrections are extensive, a memo to file documents the nature and reason for corrections	MODERATE	A contemporaneous memo demonstrating good faith remediation can reduce penalties during an ICE inspection.

CORRECT VS. INCORRECT CORRECTION METHODS

✗ Incorrect — Never Do This	✓ Correct — Always Do This
✗ Use white-out or correction fluid	✓ Draw a single line through incorrect information (keep it legible)
✗ Erase or scratch out information	✓ Enter correct information adjacent to the original
✗ Write over or obscure the original entry	✓ Initial the correction
✗ Backdate the correction date	✓ Enter the CURRENT date (not the original form date)
✗ Allow the wrong party to make the correction	✓ Have the correct party (employee or employer) make the correction

SECTION 9 Anti-Discrimination Compliance Review

Authority: 8 U.S.C. § 1324b, enforced by DOJ Immigrant and Employee Rights Section (IER). Violations carry fines of $288–$2,861 per violation, separate from and in addition to I-9 paperwork fines.

✓	CHECKPOINT	RISK	WHY IT MATTERS
☐	All employees permitted to choose which acceptable documents to present from the Lists of Acceptable Documents	CRITICAL	Requiring specific documents (e.g., demanding a U.S. passport from a citizen) is document abuse and a civil rights violation.
☐	No employees treated differently based on citizenship status, national origin, or immigration status during I-9 process	CRITICAL	Disparate treatment triggers anti-discrimination investigations under 8 U.S.C. § 1324b, separate from paperwork violations.
☐	Employer does not request documentation to verify information entered in Section 1	CRITICAL	Section 1 is employee self-attestation. Demanding verification of Section 1 data is prohibited under USCIS instructions.
☐	Employer does not reject valid, unexpired documents based on a future expiration date	CRITICAL	Rejecting an EAD because it will expire later is both an I-9 error and a potential anti-discrimination violation.
☐	I-9 process consistently applied to all new hires — not selectively based on appearance, name, or accent	HIGH	Selective enforcement patterns are evidence of national origin discrimination, even if unintentional.

SECTION 10 Common ICE Audit Violations — Quick Reference

VIOLATION	CLASSIFICATION (POST MARCH 2026)	COMMON CAUSE
Missing Form I-9	SUBSTANTIVE — immediate fine	No onboarding checklist; lost records
Missing employee signature in Section 1	SUBSTANTIVE — immediate fine	HR completing form on employee's behalf
Missing employer signature in Section 2	SUBSTANTIVE — immediate fine	Delegated to unauthorized staff
Missing employment start date in Section 2	SUBSTANTIVE — immediate fine (reclassified March 2026)	Date field overlooked
Section 2 completed late (after Day 3)	SUBSTANTIVE — immediate fine	No automated deadline tracking in place
Missing document number in Section 2	SUBSTANTIVE — immediate fine (reclassified March 2026)	Copies retained but form left blank
Missing or incorrect date of birth in Section 1	SUBSTANTIVE — immediate fine (reclassified March 2026)	Previously treated as minor technical error
Expired work authorization not reverified	SUBSTANTIVE — continuing violation	No expiration tracking; manual process failure
Improper document combination	SUBSTANTIVE — immediate fine	Unfamiliarity with Lists A/B/C
Missing Supplement B when reverification required	SUBSTANTIVE — immediate fine	New I-9 used instead of Supplement B
Electronic I-9 system without compliant audit trail	SUBSTANTIVE — immediate fine (reclassified March 2026)	HCM module not designed to 8 CFR § 274a.2 standards
Remote verification without checking alternative procedure box	SUBSTANTIVE — immediate fine (reclassified March 2026)	Box overlooked; form I-9 software not updated
Backdated corrections	SUBSTANTIVE — possible criminal exposure	Attempt to fix errors without understanding current-date requirement
Inability to produce records within 3 business days	SUBSTANTIVE — immediate fine	No electronic I-9 solution; disorganized paper files

SECTION 11 Policy, Training & Governance Review

Authority: Good faith compliance is one of the five statutory factors ICE uses to reduce penalties under 8 CFR § 274a.10(b)(2). Employers with no written policies, no training records, and no audit history receive no mitigation credit.

✓	CHECKPOINT	RISK	WHY IT MATTERS
☐	Written Form I-9 compliance procedures documented, current, and distributed to all responsible staff	HIGH	Written policies are evidence of good faith. Their absence is noted by ICE when calculating penalties.
☐	All HR staff complete I-9 training before completing any forms; training is documented	HIGH	Training records demonstrate good faith. ICE auditors ask about training programs during standard inspections.
☐	Annual internal I-9 audit conducted and results documented	MODERATE	Annual audits demonstrate ongoing good faith and allow errors to be corrected before ICE inspection.
☐	I-9 policies reviewed and updated annually to reflect USCIS and ICE guidance changes	MODERATE	2026 brought multiple significant changes. Outdated policies are evidence of negligence.
☐	Remote hiring procedures documented in writing for employees using DHS alternative procedures	HIGH	Written remote I-9 procedures are required evidence of a compliant alternative procedure program.
☐	E-Verify procedures documented where applicable, including TNC handling procedures	HIGH	Documented TNC procedures protect against anti-discrimination claims if an employee contests a nonconfirmation.
☐	Merger, acquisition, or workforce integration I-9 compliance risks assessed and legacy forms reviewed	HIGH	Acquirers assume I-9 liability for acquired workforces. Failure to audit post-acquisition is a known compliance gap.
☐	Internal escalation procedures established for identifying and resolving I-9 issues	MODERATE	Clear escalation paths ensure issues are addressed promptly and documented, reducing penalty exposure.

SECTION Retention Quick Reference

Retain Form I-9 for the LATER of: (A) 3 years from the employee's first day of employment OR (B) 1 year from the date employment ends. Source: USCIS Form I-9 Instructions (01/20/2025); 8 CFR § 274a.2

SCENARIO	RETENTION RULE	EARLIEST SAFE DESTRUCTION
Employee hired Jan 1, 2023; still employed	Retain while employed; 3-year clock runs from hire	Not until at least Jan 1, 2026, and only after termination
Hired Jan 1, 2020; terminated Dec 31, 2021	Later of Jan 1, 2023 (3 yrs from hire) or Dec 31, 2022 (1 yr from term)	Jan 1, 2023 — already eligible for destruction
Hired Jan 1, 2024; terminated Feb 1, 2024	Later of Jan 1, 2027 (3 yrs from hire) or Feb 1, 2025 (1 yr from term)	Jan 1, 2027 — 3-year rule controls

SECTION

Sources & References

SOURCE	DESCRIPTION	URL
USCIS Form I-9 (Edition 01/20/2025)	Current Form I-9, valid through 05/31/2027	uscis.gov/i-9
USCIS I-9 Central	Employer guidance, acceptable documents, TPS updates	uscis.gov/i-9-central
USCIS Form I-9 Instructions (01/20/2025)	Official completion instructions	uscis.gov (PDF)
USCIS Handbook for Employers (M-274)	Comprehensive guidance including electronic I-9 storage	uscis.gov/i-9-central/form-i-9-resources/handbook-for-employers-m-274
ICE Form I-9 Inspection Fact Sheet (March 16, 2026)	Updated substantive violation classifications; elimination of cure window	ice.gov/factsheets/i9-inspection
8 CFR § 274a.2	DHS regulations for I-9 completion, retention, electronic systems, and e-signatures	ecfr.gov
8 U.S.C. § 1324a	INA — employer verification requirements and civil/criminal penalties	law.cornell.edu/uscode/text/8/1324a
8 U.S.C. § 1324b	INA anti-discrimination provisions enforced by DOJ IER	law.cornell.edu/uscode/text/8/1324b
Federal Register, January 2, 2025	Civil monetary penalty inflation adjustment — current I-9 penalty amounts	federalregister.gov
E-Verify Program (DHS)	Employment eligibility verification; required for remote I-9 users	e-verify.gov
DOJ Immigrant and Employee Rights Section (IER)	Anti-discrimination enforcement for I-9 process	justice.gov/ier