

# House Republicans do the Bidding of Big Tax Prep

Republicans Trying to End Direct File Received \$1.8 Million in Contributions From the Direct File Opposition and Their Proxies

## Introduction and Key Findings

In May 2023, the Internal Revenue Service (IRS) announced it would begin to allow some American taxpayers to file their taxes for free directly through a newly developed electronic filing (e-filing) system run by the IRS.<sup>1</sup> The pilot program, known as “Direct File,” was a direct outgrowth of a government report on the feasibility of IRS e-filing software funded by a provision in the Inflation Reduction Act (IRA), passed by Democrats in 2022.<sup>2</sup>

Direct File proved to be an overwhelming success for taxpayers.<sup>3</sup> In its first year, it helped more than 140,000 tax filers combined in the 12 pilot states file taxes for free. The program saved people time and money. Many users reported it took them less than 30 minutes to file their taxes, and the Treasury Department estimates Direct File saved taxpayers \$5.6 million in tax preparation fees. After the success of the pilot program, the IRS announced the program would be permanent and would now be open to all states that choose to participate.<sup>4</sup> At the time of this writing, 25 states have chosen to participate.<sup>5</sup>

One would think that a successful program with the potential to save Americans billions<sup>6</sup> of dollars would be something very few elected leaders could find fault with. But some Republican members of the House have done just that.

On December 10, 2024, 29 U.S. Republican Representatives (hereinafter, Republican signers) sent a letter to incoming President-elect Trump, among others, asking his administration to eliminate Direct File on “day-one” of his new administration. The government doesn’t need Direct File, the Representatives wrote, because among other

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<sup>1</sup> News Release, *IRS Submits Direct File Report to Congress; Treasury Department Directs Pilot to Evaluate Key Issues*, INTERNAL REVENUE SERVICE (May 16, 2023), <https://citizen.short.gy/eUoNI2>.

<sup>2</sup> H.R.5376 - Inflation Reduction Act of 2022, CONGRESS.GOV, <https://citizen.short.gy/OeIUplc>.

<sup>3</sup> Anand Colby, *The IRS’s Direct File: A Permanent Step in the Right Direction*, PUBLIC CITIZEN (July 9, 2024), <https://citizen.short.gy/HJriU8>.

<sup>4</sup> News Release, *IRS makes Direct File a Permanent Option to File Federal Tax Returns; Expanded Access for More Taxpayers Planned for the 2025 Filing Season*, INTERNAL REVENUE SERVICE (May 30, 2024), <https://citizen.short.gy/447MPV>.

<sup>5</sup> *Direct File*, INTERNAL REVENUE SERVICE, <https://directfile.irs.gov/state>. Current states: Alaska, Arizona, California, Connecticut, Florida, Idaho, Illinois, Kansas, Maine, Maryland, Massachusetts, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Oregon, Pennsylvania, South Dakota, Tennessee, Texas, Washington state, Wisconsin, and Wyoming.

<sup>6</sup> Gabriel Zucker and Bharat Ramamurti, *The Impact of Direct File—by the Numbers*, ECONOMIC SECURITY PROJECT (March 11, 2024), <https://citizen.short.gy/l6115a>.

things, there is a “pre-existing public-private partnership between the IRS and many tax preparation and filing software companies—Free File.”<sup>7</sup> What the letter does not say, is that “free” options marketed by tax preparation companies are hard to access by design and have been found to have misled consumers into paying when the service should have been free.<sup>8</sup> The Free File Alliance – the public-private partnership referenced in the letter – no longer includes Intuit and H&R Block,<sup>9</sup> companies that control more than 90 percent of the market (most of which belongs to Intuit).<sup>10</sup>

But both companies provide revealing examples of what happens when we rely on corporate America to administer a “free” tax program. In 2024, the Federal Trade Commission (FTC) accused H&R Block of deleting customer data to steer eligible filers away from free file and into paid plans.<sup>11</sup> Also in 2024, an investigation led by Senate Democrats found evidence that numerous tax preparation companies were improperly – and potentially illegally – sharing customer data.<sup>12</sup> In 2022, Intuit settled with 30 states for \$141 million over allegations it had “unfairly charged” low-income taxpayers by making them pay for free tax-filing software.<sup>13</sup> For 20 years, Intuit “has waged a sophisticated, sometimes covert war” against any government run free filing system, according to ProPublica.<sup>14</sup> That war continues today.

This analysis aims to shed light on why some elected officials might be keen on ending a popular and successful government program: intense lobbying from the industry – led by Intuit – along with millions in campaign contributions from the industry and its proxies.

Our analysis starts with three entities – Intuit, H&R Block and the American Coalition for Taxpayer Rights, a tax preparation industry trade group that counts both Intuit and H&R Block as members.<sup>15</sup> All three are opposed to the IRS’ Direct File program<sup>16</sup> and have

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<sup>7</sup> Press Release, Smith, Edwards, Colleagues Call for Day-One Elimination of IRS Direct File, REP. ADRIAN SMITH (R-NEB.) (Dec. 10, 2024), <https://citizen.short.gy/lr5rOV>. Full letter here: <https://citizen.short.gy/b6T9HZ>.

<sup>8</sup> *Dispelling Myths Around IRS Direct File*, ECONOMIC SECURITY PROJECT (May 16, 2023), <https://citizen.short.gy/Q79sZf>.

<sup>9</sup> Justin Elliott and Paul Kiel, *TurboTax-Maker Intuit Will Leave Free Tax Filing Partnership With IRS*, PROPUBLICA (July 16, 2021), <https://citizen.short.gy/Vd55B1>.

<sup>10</sup> Vasundhara Sawalka, *Intuit Gains 20% in a Year on Market Strength: Buy or Hold the Stock?*, YAHOO! FINANCE (Sept. 19, 2024), <https://citizen.short.gy/oCTilB>.

<sup>11</sup> Kate Gibson, *H&R Block Wiped out tax Data of Filers Looking for less Pricey Option*, FTC Alleges, CBS NEWS (Feb. 23, 2024), <https://citizen.short.gy/0zE9U0>.

<sup>12</sup> Press Release, Warren, Wyden, Blumenthal, Whitehouse, Porter Highlight New Findings on TurboTax’s Abuse of Taxpayer Data, Call on FTC, IRS, DOJ to Crack Down on Tax Prep Giants’ Ongoing Violations of Taxpayer Privacy, SEN. ELIZABETH WARREN (D-MASS.) (May 22, 2024), <https://citizen.short.gy/0n8hzT>.

<sup>13</sup> Kate Dore, *TurboTax Payments for \$141 Million Settlement to Begin Next Week. Here’s who Qualifies*, CNBC (May 5, 2023), <https://citizen.short.gy/Z9YviP>.

<sup>14</sup> Justin Elliott and Paul Kiel, *Inside TurboTax’s 20-Year Fight to Stop Americans From Filing Their Taxes for Free*, PROPUBLICA (Oct. 17, 2019), <https://citizen.short.gy/lgKkDf>.

<sup>15</sup> About, *Partnerships*, AMERICAN COALITION FOR TAXPAYER RIGHTS, <https://citizen.short.gy/YURfcO>.

<sup>16</sup> Sam Becker, *How H&R Block and Intuit are Banking on Your Mistrust of the IRS to Keep you as a Customer*, FAST COMPANY (Nov. 9, 2023), <https://citizen.short.gy/ADRhct> and News, *The IRS Direct File Program Misses The Mark*, AMERICAN COALITION FOR TAXPAYER RIGHTS, <https://citizen.short.gy/qyOlqg>.

lobbied the federal government over the last two years. For clarity, throughout this piece we will refer to these three entities together as the “Direct File opposition.”

We looked at all lobbying done on behalf of the Direct File opposition over the last two years – 2024 and 2023 – to find the firms and lobbyists they hired. We then analyzed campaign finance data<sup>17</sup> to determine how much money the Republican signers of the December 10th anti-Direct File letter have received from the Direct File opposition PACs,<sup>18</sup> the PACs of lobbying firms they hired,<sup>19</sup> and from lobbyists employed by the firms.

Among other things, we found:

- \$1.8 million in career contributions to the Republican signers from the Direct File opposition companies, the lobbying firms they hired and lobbyists working at those firms. This total includes more than \$700,000 during the 2024 election cycle.
- More than half of the Republican signers sit on the House Ways and Means Committee, which has jurisdiction over the IRS and tax issues. Together, these Ways and Means Republican signers received more than \$1.3 million over their careers including more than \$500,000 during the 2024 cycle.
- During the 2024 cycle, 19 of the Republican signers received a PAC contribution from either H&R Block or Intuit. One of the letter’s drafters, Rep. Adrian Smith (R-Neb.), received a PAC contribution from both companies.
- 85 percent of the money contributed to the Republican signers during the 2024 cycle – more than \$600,000 – came from lobbyists. More than half of that total – \$315,000 – came from the specific lobbyists registered to lobby Congress on behalf of the Direct File opposition (Direct File opposition lobbyists).
  - Rep. Adrian Smith (R-Neb.) received contributions from 26 different Direct File opposition lobbyists over his career – the most of any Republican signer. This includes contributions from 14 opposition lobbyists during the 2024 cycle alone.
  - Throughout their careers, 26 of the 29 signers received contributions from at least 5 different Direct File opposition lobbyists.

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<sup>17</sup> The lobbying data was downloaded from the [House Lobbying disclosure database](#) while the campaign contribution data was downloaded from the [Federal Election Commission \(FEC\)](#). We included contributions to principal campaign committee and the leadership PAC (if they had one) of each Republican signer.

<sup>18</sup> Intuit and H&R Block have federal PAC. The American Coalition for Taxpayer Rights does not.

<sup>19</sup> Akin Gump, Brownstein, Ice Miller Strategies and McDermott Will & Emery have PACs.

## Anti-Direct File Letter Signers Received \$1.8 Million From Direct File Opposition, Their Lobbying Firms and Lobbyists

Throughout their careers, the Republican signers of the December 10th letter to end Direct File received \$1.8 million in combined contributions from the Direct File opposition company PACs, the PACs of the firms they hired to lobby, as well lobbyists working at those firms. They received more than \$700,000 during the 2024 cycle alone. [Table 1]

**Table 1 - Contributions to the Republican Signers  
From the Direct File Opposition, Their Lobbying Firms and Lobbyists**

2024 Cycle Contributions	Career Contributions
\$710,740	\$1.8 million

\*Source: Public Citizen's analysis of FEC data and House lobbying disclosure data.

Nearly all of the Republican signers – 27 of the 29 – received at least one contribution from the donor pool covered in this analysis. More than three quarters of the signers have received \$20,000 or more over their careers. Nearly half of the signers received at least \$20,000 during the 2024 election cycle.

Rep. Darin LaHood (R-Ill.) received the most throughout his career and in the 2024 cycle followed by Rep. Adrian Smith (R-Neb.), who is second in both categories. Smith is one of the letter's two drafters.<sup>20</sup> [Table 2]

**Table 2 – Republican Signers Receiving the Most Money  
From the Direct File Opposition, Their Lobbying Firms and Lobbyists**

Republican Signer	2024 Contributions ↓	Career Contributions
Darin LaHood (R-Ill.)	\$78,506	\$242,256
Adrian Smith (R-Neb.)	\$62,000	\$224,350
Kevin Hern (R-Okla.)	\$57,537	\$90,072
Mike Carey (R-Ohio)	\$53,688	\$66,838
Young Kim (R-Calif.)	\$35,369	\$50,758
David Kustoff (R-Tenn.)	\$34,650	\$66,900
Andrew Garbarino (R-N.Y.)	\$32,800	\$46,267

<sup>20</sup> Press Release, *Smith, Edwards, Colleagues Call for Day-One Elimination of IRS Direct File*, REP. ADRIAN SMITH (R-NEB.) (Dec. 10, 2024), <https://citizen.short.gy/r5rOV>. Full letter here: <https://citizen.short.gy/b6T9HZ>.

Republican Signer	2024 Contributions ↓	Career Contributions
Carol Miller (R-W.Va)	\$32,513	\$60,213
Steve Womack (R-Ark.)	\$31,500	\$80,587
Claudia Tenney (R-N.Y.)	\$28,521	\$39,187
Beth Van Duyne (R-Texas)	\$27,700	\$55,650
Don Bacon (R-Neb.)	\$23,904	\$54,820
Ron Estes (R-Kan.)	\$23,150	\$79,400
Vern Buchanan (R-Fla.)	\$22,253	\$202,003
Mike Kelly (R-Pa.)	\$21,300	\$93,700
William Timmons (R-Wash.)	\$20,250	\$54,450

\*Source: Public Citizen’s analysis of FEC data and House lobbying disclosure data.

More than half of the Republican signers sit on the committee with jurisdiction over tax issues and the IRS<sup>21</sup> – the House Ways and Means Committee.<sup>22</sup> Together, these signers have received more than \$1.3 million over their careers including more than \$500,000 during the 2024 cycle. These members account for nearly two-thirds of the Republican Majority on the committee.

Lobbyists account for most of the money – more than \$1.5 million of the \$1.8 million total. The remaining money is split roughly evenly between the Inuit and H&R Block PACs and the lobbying firm PACs.

Throughout their careers, the Republican signers have received more than \$140,000 from H&R Block and Intuit PACs combined, including \$48,000 during the 2024 cycle.

In the 2024 cycle alone, 19 Republican signers received a PAC contribution from either H&R Block or Intuit. Letter drafter Rep. Adrian Smith (R-Neb.) received a PAC contribution from both H&R Block and Intuit during the 2024 cycle.<sup>23</sup> Both PACs have contributed to Smith in previous cycles as well.<sup>24</sup>

<sup>21</sup> News, *IRS Oversight Organizations*, INTERNAL REVENUE SERVICE, <https://citizen.short.gy/b77NNX>.

<sup>22</sup> Members, *Ways & Means Full Committee*, THE UNITED STATES COMMITTEE ON WAYS & MEANS, <https://citizen.short.gy/y7VWe9>.

<sup>23</sup> Browse Receipts, FEDERAL ELECTION COMMISSION, <https://citizen.short.gy/GKgb0b>.

<sup>24</sup> Browse Receipts, FEDERAL ELECTION COMMISSION, <https://citizen.short.gy/gUnKae>.

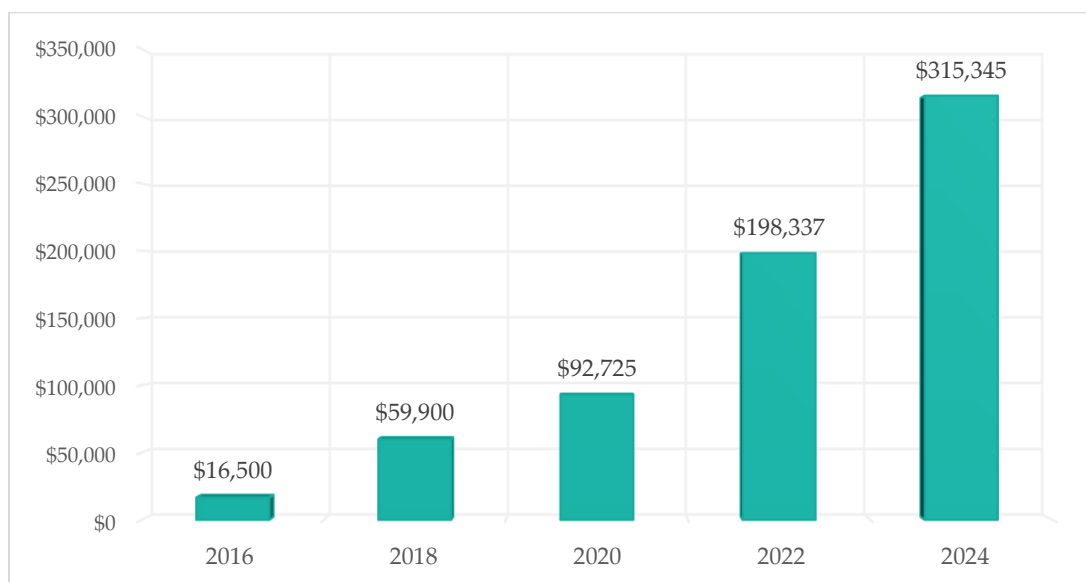
## Direct File Opposition Lobbyists Contributed \$700,000 to the Republican Signers throughout Their Careers, \$315,000 During the 2024 Cycle

The bulk of the money contributed by Direct File opposition and their proxies to the Republican signers – \$1.5 million of the \$1.8 million contributed altogether – came from lobbyists working at the firms hired by the three opposition entities.<sup>25</sup> Not every lobbyist contributor working for these firms was registered to lobby on behalf of the three Direct File opposition entities over the last two years, but many were.

In total, lobbyists working for the lobbying firms hired by the three Direct File opposition entities contributed more than \$600,000 to the Republican signers during the 2024 cycle. More than half of that money – \$315,000 – came from the specific lobbyists registered to lobby on behalf of the Direct File opposition over the last two years.<sup>26</sup>

Many of the lobbyists hired by the Direct File opposition have donated to the Republican signers in previous cycles as well. During the 2022 cycle for example, these Direct File opposition lobbyists contributed nearly \$200,000 to the signers. These same Direct File opposition lobbyists contributed more than \$700,000 to the Republican signers over their careers. [Figure 1]

**Figure 1 – Direct File Opposition Lobbyists’ Contributions to Republican Signers by Cycle\***



Source: Public Citizen’s analysis of FEC data and House lobbying disclosure data. \*There were a small number of contributions in cycles prior to 2016.

<sup>25</sup> The percentage is nearly the same for career contributions as well, with 84 percent of the money coming from lobbyists.

<sup>26</sup> This includes lobbyists included on at least one filing in 2023 or 2024.

Throughout his career, Rep. Adrian Smith (R-Neb.), received more money, from more Direct File opposition lobbyists, than any other Republican signer. Smith has received contributions from 26 different Direct File opposition lobbyists over his career, receiving a total of \$98,000 in contributions from these opposition lobbyists. Smith received contributions from 14 of these lobbyists during the 2024 cycle.

In total, nineteen of the Republican signers received contributions from at least 10 different Direct File opposition lobbyists during their careers. On average, these signers received more than \$30,000 from these lobbyists. [Table 3]

**Table 3 – Republican Signers Receiving Contributions From the Greatest Number of Direct File Opposition Lobbyists Throughout Their Careers**

Republican Signer	# of Direct File Opposition Lobbyist Contributors 2024 Cycle	# of Direct File Opposition Lobbyist Contributors Career ↓	Total \$ From Direct File Opposition Lobbyists Career
Adrian Smith (R-Neb.)	14	26	\$98,000
Darin LaHood (R-Ill.)	14	23	\$91,000
Ron Estes (R-Kan.)	14	20	\$35,900
Vern Buchanan (R-Fla.)	4	19	\$45,750
Mike Kelly (R-Pa.)	9	18	\$41,250
William Timmons (R-S.C.)	11	18	\$37,200
Mike Carey (R-Ohio)	15	17	\$24,650
David Kustoff (R-Tenn.)	6	15	\$24,550
Pete Sessions (R-Texas)	1	15	\$17,725
Steve Womack (R-Ark.)	8	13	\$46,337
Kevin Hern (R-Okla.)	10	13	\$31,225
Claudia Tenney (R-N.Y.)	12	13	\$16,500
Greg Murphy (R-N.C.)	6	12	\$14,750
August Pfluger (R-Texas)	9	12	\$14,500
Chuck Edwards (R-N.C.)	3	12	\$11,050
Greg Steube (R-Fla.)	7	11	\$18,500
Carol Miller (R-W.Va.)	8	11	\$15,500
Andrew Garbarino (R-N.Y.)	8	10	\$29,600
Erin Houchin (R-Ind.)	10	10	\$11,750

\*Source: Public Citizen’s analysis of FEC data and House lobbying disclosure data.

Lobbying disclosures are often vague, and few filings specifically mention “Direct File” as an issue. But many filings mention tax policy more broadly (e.g., using phrases like



“tax system,” “tax administration,” “tax products,” etc.). Many of these lobbyists reported lobbying on the implementation of the IRA – the legislation that called for a report on the feasibility of IRS e-file software that spurred the creation of Direct File. While the IRA covers many areas, the lobbyists covered in this analysis are specifically lobbying on behalf of Intuit, H&R Block or American Coalition for Taxpayer Rights.

Four Direct File opposition lobbyists contributed to 10 or more Republican signers and lobbied on tax issues during the 2024 cycle. [Table 4]

**Table 4 – Direct File Opposition Lobbyists Contributing to at Least 10 Republican Signers During the 2024 Election Cycle**

Lobbyist, Firm and Client	# of Signer Recipients in 2024 Cycle	# of Signer Recipients in Career	Total \$ to Signers Career	Tax Issues Lobbied on
<b>Sage Eastman</b> Mehlman Consulting  Intuit	16	17	\$81,400	“Enhance Tax Administration and tax system integrity. Support for tax simplification and voluntary compliance. Support IRS Taxpayer Assistance Programs. Implementation of PL 117-169 (Inflation Reduction Act).” <sup>27</sup>
<b>David Olander</b> Capitol Counsel  Intuit	16	16	\$65,300	“Enhance Tax Administration & tax system integrity. Support Tax Simplification and Voluntary Compliance. Support IRS Taxpayer Assistance Programs. Regulation of tax return preparers. Implementation of P.L. 117-169.” <sup>28</sup>
<b>Mark Warren</b> Brownstein  American Coalition for Taxpayer Rights	14	14	\$12,750	“Issues related to tax administration and tax-time financial products” <sup>29</sup>

<sup>27</sup> Lobbying Disclosure, *Mehlman Consulting Inc., on Behalf of Intuit, Inc. and Affiliates*, SECRETARY OF THE SENATE (Q3 2024), <https://citizen.short.gy/3pOwK8>.

<sup>28</sup> Lobbying Disclosure, *Capitol Counsel LLC, on Behalf of Intuit, Inc. and Affiliates*, SECRETARY OF THE SENATE (Q3 2024), <https://citizen.short.gy/u6CY13>.

<sup>29</sup> Lobbying Disclosure, *Brownstein Hyatt Farber Schreck, LLP, on Behalf of The American Coalition for Taxpayer Rights*, SECRETARY OF THE SENATE (Q3 2024), <https://citizen.short.gy/wkQ7qq>.



Lobbyist, Firm and Client	# of Signer Recipients in 2024 Cycle	# of Signer Recipients in Career	Total \$ to Signers Career	Tax Issues Lobbied on
David Bridges Capitol Counsel  Intuit	10	10	\$15,800	"Enhance Tax Administration & tax system integrity. Support Tax Simplification and Voluntary Compliance. Support IRS Taxpayer Assistance Programs. Regulation of tax return preparers. Implementation of P.L. 117-169." <sup>30</sup>

\*Source: Public Citizen's analysis of FEC data and House lobbying disclosure data.

All four lobbyists from Table 4 have connections to congressional committees with jurisdiction over the IRS and tax issues. Mehlman's Sage Eastman<sup>31</sup> and Capitol Counsel's David Olander<sup>32</sup> worked for the House Ways and Means Committee earlier in their careers. Brownstein's Mark Warren worked for the Senate Finance Committee – which has jurisdiction over the IRS in the Senate<sup>33</sup> – and incoming Senate Majority Leader Sen. John Thune (R-SD).<sup>34</sup> Capitol Counsel's David Bridges touts his connection to the Senate Finance Committee as well.<sup>35</sup>

All four donated to letter drafter Rep. Adrian Smith (R-Neb.) during the 2024 election cycle.<sup>36</sup> Another lobbyist that submitted a lobby disclosure specifically lobbying on Direct File, Benjamin Howard of the Duberstein Group,<sup>37</sup> also contributed to Smith.<sup>38</sup>

<sup>30</sup> Lobbying Disclosure, *Capitol Counsel LLC, on Behalf of Intuit, Inc. and Affiliates*, SECRETARY OF THE SENATE (Q3 2024), <https://citizen.short.gy/u6CY13>.

<sup>31</sup> Sage Eastman, *Partner at Mehlman Consulting*, LINKEDIN, <https://citizen.short.gy/GOsIZo>.

<sup>32</sup> Partner, *David Olander*, CAPITOL COUNSEL, <https://capitolcounsel.com/team/david-olander/>.

<sup>33</sup> News, *IRS Oversight Organizations*, INTERNAL REVENUE SERVICE, <https://citizen.short.gy/b77NNX>.

<sup>34</sup> Mark Warren, *Shareholder at Brownstein Hyatt Farber Schreck*, LINKEDIN, <https://citizen.short.gy/SjvuJf>.

<sup>35</sup> Partner, *David L. Bridges*, CAPITOL COUNSEL, <https://capitolcounsel.com/team/david-l-bridges/>.

<sup>36</sup> Browse Receipts, FEDERAL ELECTION COMMISSION, <https://citizen.short.gy/roAIVJ>.

<sup>37</sup> Lobbying Disclosure, *The Duberstein Group, on Behalf of Intuit, Inc. and Affiliates (formerly Intuit, Inc.)*, SECRETARY OF THE SENATE (Q1 2024), <https://citizen.short.gy/BYnRpf>.

<sup>38</sup> Browse Receipts, FEDERAL ELECTION COMMISSION, <https://citizen.short.gy/fLE2XN>.

## Conclusion

Twelve of the 29 Republican signers represent a total of five Direct File pilot program states. According to data from the Economic Security Project, a combined 15.2 million taxpayers in these states were eligible for the program in the first year. Had they all used the program, these taxpayers would have saved more than \$2.4 billion in filing fees.<sup>39</sup>

Our analysis found these same 12 signers received more than \$640,000 from the Direct File opposition and their proxies throughout their career. This includes more than \$240,000 during the 2024 cycle.

These Republicans are putting the interests of their donors ahead of their constituents.

Scott Bessent, President-elect Trump's nominee for Treasury Secretary, has committed to keeping Direct File "operative" for the 2025 filing season.<sup>40</sup> The fate of the Direct File program after 2025, though, is unclear. The companies certainly won't give up. Intuit plans on donating \$1 million to Trump's inaugural committee.<sup>41</sup> And if every Republican member signing the December 10th letter were to vote to end Direct File, Intuit and others would already have two-thirds of the Republican majority on the House Ways and Means Committee on their side.

One thing is clear, though: The IRS' Direct File program works. It saves taxpayers money and cuts out a middleman that does nothing but extract unnecessary fees. Currently, taxpayers in 25 states are poised to use Direct File this tax season, saving many filers hundreds of dollars. These savings can provide some financial relief at a time when budgets are stretched thin.

Getting rid of Direct File would be a huge mistake. It should be expanded, kept permanent, and be held up as a model for government programs enacted to help average Americans – not corporate America.

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<sup>39</sup> *Potential State-Level Impacts of the IRS Direct File Pilot in 2024*, ECONOMIC SECURITY PROJECT (March 2024), <https://citizen.short.gy/iNkkjY>. Tax data was provided by ITEP.

<sup>40</sup> *Trump Treasury Nominee Confirms IRS Direct File Remains Available for 2025*, COALITION FOR FREE AND FAIR FILING (Jan. 16, 2025), <https://citizen.short.gy/qNRj18>.

<sup>41</sup> Rebecca Ballhaus, Dana Mattioli, Shalini Ramachandran, Maggie Severns, *The Big Companies Funding Trump's Inauguration Despite Denouncing Jan. 6*, THE WALL STREET JOURNAL (Dec. 24, 2024), <https://citizen.short.gy/4sIS5I>.