

Congress of the United States

Washington, DC 20515

December 10, 2024

Donald J. Trump
President-Elect of the United States
The Mar-a-Lago Club
1100 S. Ocean Blvd.
Palm Beach, FL 33480

Dear President-Elect Trump:

We write to urge you to take immediate action, including but not limited to a day-one executive order, to end the Internal Revenue Service's (IRS) unauthorized and wasteful Direct File pilot program. The program's creation and ongoing expansion pose a threat to taxpayers' freedom from government overreach, and its rollout and structural flaws have already come at a steep price.

As you know, during the last tax year, the IRS rolled out its Direct File pilot program in 12 states, through which taxpayers file their taxes directly to the IRS instead of through a trusted accountant or reputable third-party preparation service. Under the guise of offering a convenient "free-to-file" alternative preparation service, the IRS asserts itself as the tax assessor, collector, preparer, *and* enforcer—all in one—when the program is used.

This is deeply concerning and a clear conflict of interest. The IRS has little incentive to ensure hardworking Americans do not pay more than they owe in taxes and may instead benefit from families and small businesses paying greater amounts than they are required by law. Furthermore, it is highly inappropriate for the IRS to serve as a tax preparer for taxpayers while also being the final enforcer of tax violations.

Under the Biden-Harris administration, the IRS has undertaken an aggressive expansion of its influence, fueled by the exorbitant \$80 billion provided by the Inflation Reduction Act, in which it has repeatedly overstepped its authority and targeted hardworking Americans with an increased number of audits. According to your campaign's *Agenda 47*, ending the ongoing weaponization of government against Americans is a key priority for your new administration. The Biden-Harris Direct File plan comes from a broader plan to monitor Americans' finances, prepopulate their tax forms, and audit them if they disagree. Even prior to the Biden-Harris administration, the IRS has a long record of abusing its authority to target political opponents. How can we entrust the IRS to responsibly prepare *and* enforce taxes when it has encroached on Americans' individual liberties at every opportunity? And how can we trust future administrations to not do as the Biden-Harris administration has done in wielding the IRS as a tool to silence political opponents and control private citizens? We should act now to end Direct File to protect Americans from further overreach.

The Direct File program was also never authorized into law, neither by code nor through regulation. While the Inflation Reduction Act directed the IRS to study the possibility of a free, direct e-file program, the Biden-Harris administration pushed beyond this to fully implement a pilot program in 12 states and later announced its intention to make the program permanent and expand it to additional states, including 24 states for the 2025 tax filing season. This is clearly outside congressional intent and a blatant overstep of constitutional authority.

At a time when our national debt is approaching 132 percent of gross domestic product, we support your incoming administration's goal of finding ways to eliminate unnecessary government waste. The IRS Direct File program has shown itself to be remarkably inefficient and plagued with costs far exceeding what the agency originally projected. Based on the IRS having budgeted \$114 million for Direct File in 2024, and approximately 140,000 taxpayers filing their taxes using Direct File in 2024, the program cost taxpayers about \$814 per tax return. This is not an efficient use of government resources, especially when the private sector offers better tax preparation services at no cost to the federal government and taxpayers already have the option to file their taxes for free using the pre-existing public-private partnership between the IRS and many tax preparation and filing software companies—Free File. The IRS can, and should, spend a fraction of the resources it spent on creating a government run program on promoting existing free options. The results of such efforts would be better for all taxpayers.

Instead of Direct File, the IRS should be focused on promoting existing tax filing options for taxpayers and improving its functionality and service to American taxpayers. Under the Biden-Harris administration, Americans experienced significant delays in receiving their tax returns, and the agency failed to reduce the federal deficit despite the bloated enforcement funding provided by the Inflation Reduction Act. The agency's existing issues will only be compounded by an expanded Direct File venture.

Americans have dealt with enough under the Biden-Harris regime's persistent expansion of government influence and waste of taxpayer resources. Your new administration can take an important step to getting back on track by ending the IRS' failed Direct File program on day one. We look forward to working together to protect American taxpayers and make our federal government run efficiently.

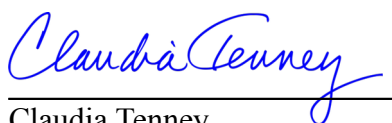
Sincerely,



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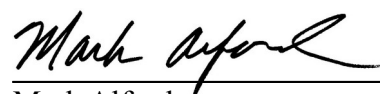
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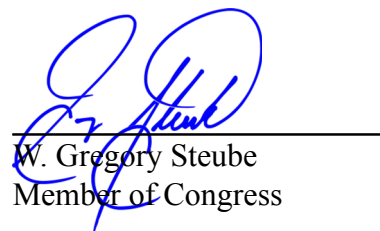
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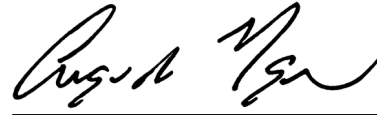
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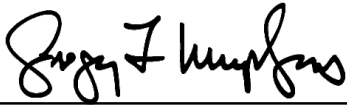
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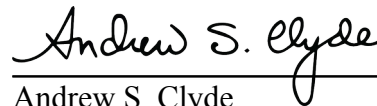
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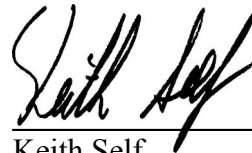
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