



CITIZENS FOR
RESPONSIBILITY &
ETHICS IN WASHINGTON

August 12, 2025

SUBMITTED VIA FOIA PAL

FOIA Officer
Internal Revenue Service
GLDS Support Services
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

FOIA/PA Request
FOIA and Transparency
Department of the Treasury
Washington, D.C. 20220

Re: Freedom of Information Act Request

Dear FOIA Officer:

Citizens for Responsibility and Ethics in Washington ("CREW") submits this request for records pursuant to the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, and Department of the Treasury ("Treasury") regulations.

Specifically, CREW requests all communications from January 20, 2025 to the date this request is processed between Treasury Chief Information Officer Sam Corcos, Todd Newnam, or any other employee of Treasury or the Internal Revenue Service ("IRS") and any person affiliated with any of the following non-governmental tax preparation organizations:¹

1. Free File Inc. or Free File Alliance (@freefilealliance.org)
2. American Coalition for Taxpayer Rights (@bhfs.com)²
3. 1040NOW (@1040now.com),
4. ezTaxReturn.com (@eztaxreturn.com),
5. Drake (@drakesoftware.com),

¹ This request includes the domain of each of the tax preparation organizations. These domains are being provided to aid Treasury in conducting its search for responsive records, but additional searches may be necessary and appropriate for Treasury to locate responsive records as required by FOIA, including searches for communications on these organizations' behalf by other registered lobbyists.

² @bhfs.com is the domain of Brownstein Hyatt Farber Schreck, the registered lobbyists working on behalf of the American Coalition for Taxpayer Rights.

6. FileYourTaxes (@[FileYourTaxes.com](https://www.fileyourtaxes.com)),
7. OnLine Taxes (@[olt.com](https://www.olt.com)),
8. TaxACT (@[taxact.com](https://www.taxact.com)),
9. TaxHawk (@[taxhawk.com](https://www.taxhawk.com)),
10. TaxSlayer (@[taxslayer.com](https://www.taxslayer.com)),
11. H&R Block (@[hrblock.com](https://www.hrblock.com)),
12. Wolters Kluwer (@[wolterskluwer.com](https://www.wolterskluwer.com)),
13. Intuit (@[intuit.com](https://www.intuit.com)),
14. Liberty Tax (@[libtax.com](https://www.libtax.com)),
15. TPG Santa Barbara (@[tpg.com](https://www.tpg.com)),
16. Pathward (@[pathward.com](https://www.pathward.com)),
17. Jackson Hewitt Tax Services (@[jacksonhewitt.com](https://www.jacksonhewitt.com)),
18. Republic Bank (@[republicbank.com](https://www.republicbank.com))

The above request excludes agency records consisting solely of news articles, press clippings, and other publicly-available material, so long as the records include no accompanying discussion by agency officials.

Please search for responsive records regardless of format, medium, or physical characteristics. We seek records of any kind, including paper records, electronic records, audiotapes, videotapes, photographs, data, and graphical material. Our request includes without limitation all correspondence, letters, emails, text messages, facsimiles, telephone messages, voice mail messages, and transcripts, notes, or minutes of any meetings, telephone conversations, or discussions. Our request also includes any attachments to emails and other records, and anyone who was cc'ed or bcc'ed on any emails.

If it is your position any portion of the requested records is exempt from disclosure, CREW requests that you provide it with an index of those documents as required under *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973). If some portions of the requested records are properly exempt from disclosure, please disclose any reasonably segregable non-exempt portions of the requested records. *See* 5 U.S.C. § 552(b). If it is your position that a document contains non-exempt segments, but that those non-exempt segments are so dispersed throughout the document as to make segregation impossible, please state what portion of the document is non-exempt, and how the material is dispersed throughout the document. *See Mead Data Central v. U.S. Dep't of the Air Force*, 566 F.2d 242, 261 (D.C. Cir. 1977).

Please be advised that CREW intends to pursue all legal remedies to enforce its rights under FOIA. Accordingly, because litigation is reasonably foreseeable, the agency should institute an agencywide preservation hold on all documents potentially responsive to this request.

Fee Waiver Request

In accordance with 5 U.S.C. § 552(a)(4)(A) and agency regulations, CREW requests a waiver of fees associated with processing this request for records. The subject of this request concerns the operations of the federal government, and the disclosures likely will contribute to a better understanding of relevant government procedures by CREW and the general public in a significant way. *See id.* § 552(a)(4)(A)(iii). Moreover, the request primarily and

fundamentally is for non-commercial purposes. *See, e.g., McClellan Ecological v. Carlucci*, 835 F.2d 1282, 1285 (9th Cir. 1987).

On July 17, Wired reported on the Trump administration's plans to terminate Direct File, the free, publicly available online tax filing tool maintained by the IRS, raising concerns about the influence on the government of companies that provide for-profit tax preparation and filing services and lobbied against the provision of this free tool to the public.³ Direct File saves taxpayers \$11 billion per year and helps deliver low-income families \$12 billion worth of unclaimed tax credits annually.⁴ Removing this option for tax filing directly benefits for-profit tax preparation companies, which often use predatory practices to trap customers into paying for "free" tax filing,⁵ at the direct expense of American taxpayers. Furthermore, such companies have spent millions lobbying against Direct File to protect their own business interests.⁶ Records of communications between Treasury, the IRS and representatives of tax preparation companies will help the public understand the influence that these companies may have had over the decisionmaking process at IRS as it relates to tax filing options—pertinent information for all taxpayers.

CREW is a non-profit corporation, organized under section 501(c)(3) of the Internal Revenue Code. CREW is committed to protecting the public's right to be aware of the activities of government officials, to ensuring the integrity of those officials, and to highlighting and working to reduce the influence of money on politics. CREW uses a combination of research, litigation, and advocacy to advance its mission. CREW intends to analyze the information responsive to this request and to share its analysis with the public through reports, press releases, or other means. In addition, CREW will disseminate any documents it acquires from this request to the public through its website, www.citizensforethics.org. The release of information obtained through this request is not in CREW's financial interest.

CREW further requests that it not be charged search or review fees for this request pursuant to 5 U.S.C. § 552(a)(4)(A)(ii)(II) because CREW qualifies as a member of the news media. *See Nat'l Sec. Archive v. U.S. Dep't of Defense*, 880 F.2d 1381, 1386 (D.C. Cir. 1989) (holding non-profit a "representative of the news media" and broadly interpreting the term to include

³ Makena Kelly, *DOGE Put Free Tax Filing Tool on Chopping Block After One Meeting With Lobbyists*, Wired (July 17, 2025), https://www.wired.com/story/doge-direct-file-chopping-block/?_sp=f081e0ad-0210-4b40-9cd6-60030f721fd4.1753730979120.

⁴ Gabriel Zucker & Bharat Ramamurti, *The Impact of Direct File – by the Numbers*, Economic Security Project (March 11, 2024), https://economicsecurityproject.org/wp-content/uploads/Full-Report_-The-Impact-of-Direct-File-by-the-Numbers.pdf.

⁵ Justin Elliott & Paul Kiel, *Inside TurboTax's 20-Year Fight to Stop Americans From Filing Their Taxes for Free*, ProPublica (October 17, 2019), <https://www.propublica.org/article/inside-turbotax-20-year-fight-to-stop-americans-from-filing-their-taxes-for-free>.

⁶ Anna Massoglia, *Tax prep companies that spent over \$90 million lobbying against free tax-filing system face new scrutiny from lawmakers* (September 1, 2023), <https://www.opensecrets.org/news/2023/09/tax-prep-companies-lobbying-against-free-file-face-scrutiny-from-lawmakers/>.

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“any person or organization which regularly publishes or disseminates information to the public”).

CREW routinely disseminates information obtained through FOIA to the public in several ways. For example, CREW’s website receives over 150,000 page views every month. The website includes blogposts that report on and analyze newsworthy developments regarding government ethics, corruption, and money in politics, as well as numerous reports CREW has published to educate the public about these issues. These reports frequently rely on government records obtained through FOIA. CREW also posts the documents it obtains through FOIA on its website.

Under these circumstances, CREW satisfies fully the criteria for a fee waiver.

Conclusion

If you have any questions about this request or foresee any problems in fully releasing the requested records, please email me at ameiman@citizensforethics.org and foia@citizensforethics.org or call me at (202) 408-5565. Also, if CREW’s request for a fee waiver is denied, please contact our office immediately upon making such a determination.

Where possible, please produce records in electronic format. Please send the requested records to ameiman@citizensforethics.org and foia@citizensforethics.org or by mail to Kira Tretiak, Citizens for Responsibility and Ethics in Washington, P.O. Box 14596, Washington, D.C. 20044.

Sincerely,

Kira Tretiak
Research Intern