



2019-2020 Election Cycle Report

June 2021

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Contributions to NAEA PAC are for political purposes and are not deductible as charitable contributions for federal tax purposes. All contributions to NAEA PAC are voluntary. Corporate contributions are not permitted; contributions must be drawn from personal accounts. You have the right to refuse to participate without reprisal. NAEA PAC contribution levels are only a suggestion. You may give more or less than the suggested amount or not at all. Federal law requires we use our best efforts to collect and report the name, mailing address, occupation, and employer of individuals whose contributions exceed \$200 in a calendar year.

Letter from NAEA PAC Board Chair

Dear Members,

On behalf of the National Association of Enrolled Agents Political Action Committee (NAEA PAC), I am pleased to present the 2019-2020 NAEA PAC Election Cycle Report. This report reflects our accomplishments, financial highlights, and overall engagement throughout the 2020 election cycle.



Since its founding in 2006, NAEA members have shown exceptional support for the NAEA PAC in its growth and influence with generous volunteer contributions totaling more than \$900,000. The NAEA PAC increases our ability to build strong relationships with members of the House Ways and Means Committee and Senate Finance Committee that hold jurisdiction over tax policy, tax administration, IRS, and shaping our nation's tax code.

NAEA PAC contributions of \$127,583 for the 2020 election cycle are based on receipts received from 287 members beginning January 1, 2019 and ending December 31, 2020 with 86 percent contributing at one of the four PAC club levels: Congressional Club, President's Club, Board of Directors Club, or Committee Chairs Club, and 14 percent making individual contributions under \$100.

The year 2020, being what it was, most Political Action Committees' fundraising efforts were severely impacted, and NAEA PAC was no exception. Fortunately, because of generous past contributions from NAEA members, we were able to fund all campaign requests deemed essential to carry our advocacy efforts forward during the hot and heavy 2020 elections. Additionally, the NAEA PAC "war chest" is well positioned to be able to make all planned contributions for 2021.

Our 2021 priorities are heavily reliant on generating new funds, not only from our larger donors, but also from expanding the number of smaller contributions. To that end, the PAC Board has issued a challenge to the State Affiliates, which will run through August 31, 2021.

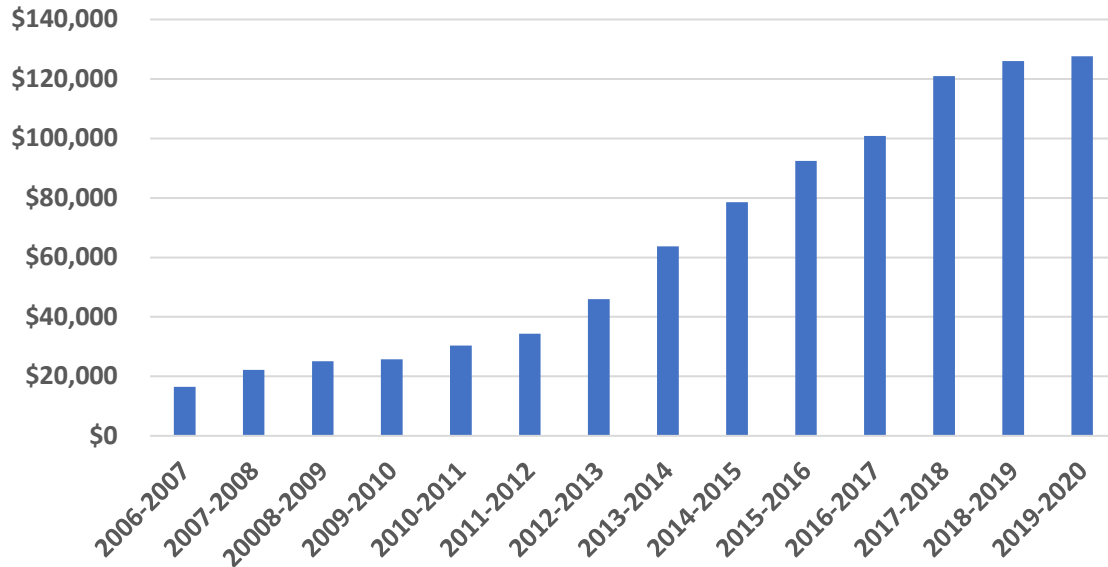
Sincerely yours,

A handwritten signature in black ink that reads "Jennifer MacMillan EA". The signature is fluid and cursive, with the initials "EA" written at the end.

Jennifer MacMillan, EA, Chair
NAEA PAC Board of Directors

Historical NAEA PAC Contributions

2006-2020 Total Contributions



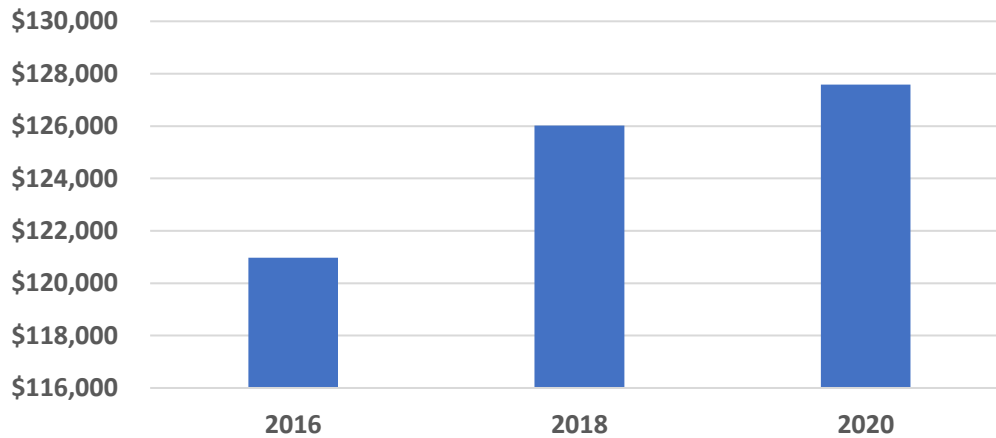
NAEA PAC Contributions by Election Cycle

2020 – \$127,583

2018 – \$126,024

2016 – \$120,977

Comparison of Contributions by Cycle



Accomplishments

NAEA advocacy seeks solutions to problems to promote and protect the rights of enrolled agents. Most importantly, NAEA advocacy ensures that our members voices are heard on the essential role of enrolled agents in the tax administration process. NAEA's priorities remain IRS reform, regulation of unlicensed tax return preparers, and protecting EAs right to practice.

To assist IRS in complying with the agency reorganization requirements of the Taxpayer First Act enacted in July 2019, NAEA issued a white paper, *Creating a Taxpayer-Focused Internal Revenue Service*. NAEA recommended IRS develop a strategic mission shared by its many stakeholders with four broad categories of reforms: Budget Reform, Workforce Reform, Technology Reform, and Organizational Reform. IRS adopted NAEA's recommendations in its Taxpayer First Report to Congress in January 2021.

Protecting and defending EAs right to practice is a critical element of NAEA advocacy and the NAEA PAC is of paramount importance in those efforts.

The 2020 election cycle was active and exciting. Generous contributions by NAEA PAC participants made a difference and helped us contribute to 28 candidate committees and three multi-candidate committees whose views align with NAEA's on tax policy, tax administration, and an enrolled agent's right to practice.

For the first time, the NAEA PAC hosted two virtual events for Congressional Club members with enrolled agent champions: South Carolina Congressman Tom Rice and California Congressman Mike Thompson. These virtual PAC events were extremely successful, and we plan to host more such events as we look to the 2022 midterm elections.

2021 Priorities

- Support for long-term financial investments in IRS
- Regulation of unlicensed tax return preparers
- Requirement that all documents filed while representing taxpayers before the IRS must be reviewed and approved by a tax practitioner
- Protection of the enrolled agent credential
- NAEAPAC-hosted virtual events with congressional champions

Disbursement Criteria

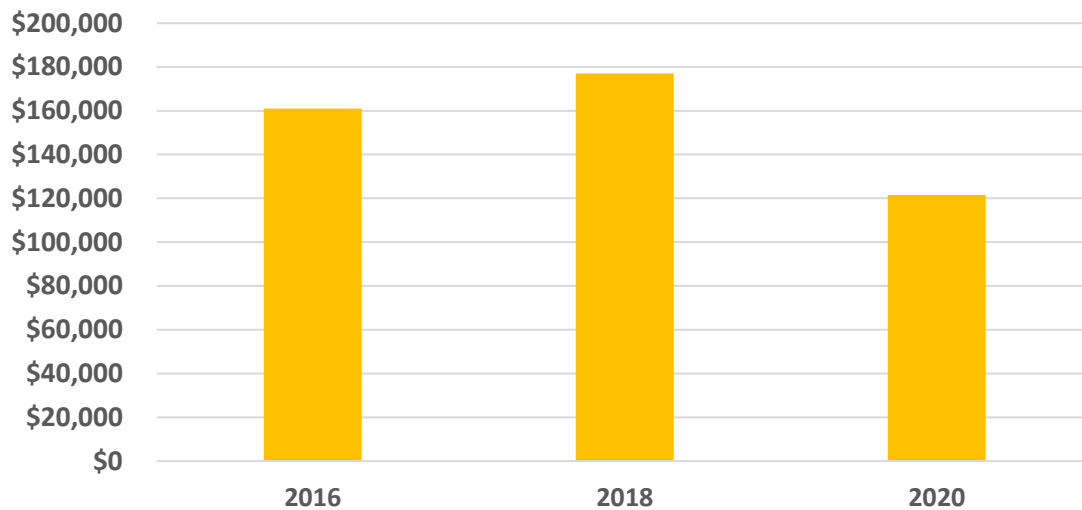
NAEA PAC Disbursements by Election Cycle

2020 – \$121,500

2018 – \$177,000

2016 – \$161,000

Comparison of Disbursements by Cycle



The NAEA PAC is dedicated to advancing matters of legislative concern on behalf of enrolled agents. Disbursement decisions must be viewed through this prism:

- Legislative issues of greatest concern to enrolled agents are generally those of tax policy and tax administration, which originate in the congressional tax-writing committees. NAEA PAC limits its contributions to incumbent members of the Senate Finance Committee and the House Ways and Means Committee, with a focus on the leadership of those committees. Exceptions to this provision may be considered for non-tax writing committee members whose direct role in tax-related issues warrants NAEA PAC support.
- In order to strengthen the connection between enrolled agents who contribute to the NAEA PAC and PAC support for a specific candidate, the NAEA PAC will contribute to re-election campaign committees of members of Congress we support and, except in extraordinary circumstances, refrain from supporting “Leadership PACs.”
- Our goal is to use the NAEA PAC to interact directly with members of Congress to discuss issues important to enrolled agents and to inform them about NAEA and the competency and professionalism of the enrolled agent community.
- The NAEA PAC Board of Directors approves NAEA PAC disbursements through a majority vote.

2020 Election Cycle Disbursements

U.S. Senate

NAEA PAC supported Candidate Committees for the following members of the Senate Finance Committee in the 2020 election cycle.

Candidate	State	Party	Amount
Bill Cassidy	LA	R	\$2,500
John Cornyn	TX	R	\$2,000
Steve Daines	MT	R	\$5,000
Charles Grassley	IA	R	\$1,500
James Lankford	OK	R	\$1,000
Pat Toomey	PA	R	\$2,000

U.S. House of Representatives

NAEA PAC supported Candidate Committees for the following members of the House Ways and Means Committee in the 2020 election cycle.

Candidate	State	Party	Amount
Jodey Arrington	TX	R	\$1,000
Vern Buchanan	FL	R	\$5,000
Kevin Brady	TX	R	\$5,000
Lloyd Doggett	TX	D	\$7,000
Ron Estes	KS	R	\$1,000
Drew Ferguson	GA	R	\$5,000
Jimmy Gomez	CA	D	\$10,000
Brian Higgins	NY	D	\$5,000
Steven Horsford	NV	R	\$1,000
Mike Kelly	PA	R	\$5,000
Dan Kildee	MI	D	\$4,000
Ron Kind	WI	D	\$10,000
John Lewis	GA	D	\$5,000
Gwen Moore	WI	D	\$2,500
Devin Nunes	CA	R	\$2,500
Jimmy Panetta	CA	D	\$2,500
Bill Pascrell	PA	D	\$2,500
Tom Rice	SC	R	\$5,000
Adrian Smith	NE	R	\$5,000
Jason Smith	MO	R	\$1,000
Mike Thompson	CA	D	\$5,000
Jackie Walorski	IN	R	\$2,500

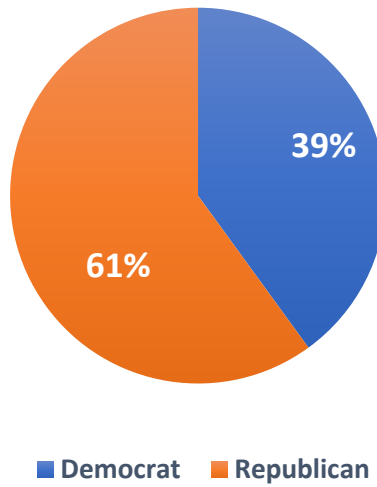
2020 Election Cycle Disbursements

Other Committees

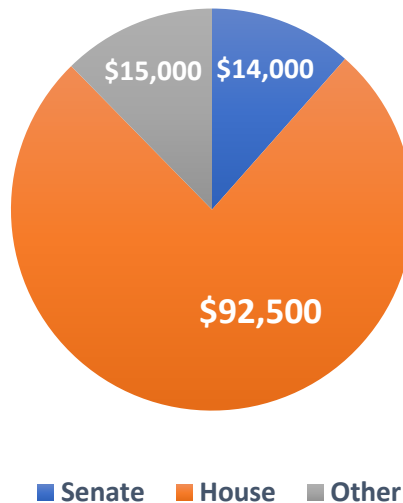
NAEA PAC supported the following Multi-Candidate Committees in the 2020 election cycle.

Multi-Candidate Committee	Party	Amount
Blue Dog Political Action Committee	D	\$5,000
New Democrat Coalition PAC	D	\$5,000
Tuesday Group Political Action Committee	R	\$5,000

Disbursements by Party



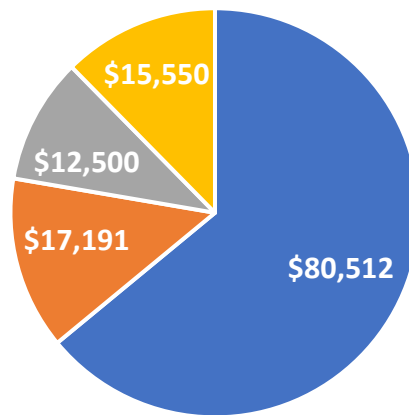
Disbursements by Candidate Committee



2020 Election Cycle PAC Donors

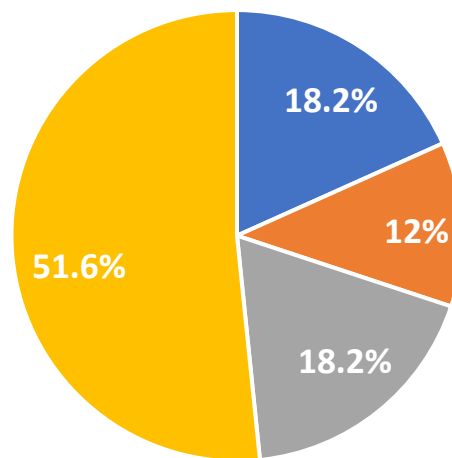
The 2020 election cycle saw a decrease in donor participation from 388 participants in 2018 to 287 participants in 2020. However, overall PAC receipts increased slightly from \$126,024 in 2018 to \$127,583 in 2020. With the onset of COVID-19 in 2020, NAEA suspended in-person meetings and events which eliminated opportunities for the NAEA PAC Board to interact with and solicit PAC contributions from NAEA members.

Contributions by Club Level



■ Congressional Club ■ President's Club ■ Board of Directors Club ■ Committee Chairs Club

Donors by Club Level



■ Congressional Club ■ President's Club ■ Board of Directors Club ■ Committee Chairs Club

Congressional Club

\$1,000 +

Bernadette Antonelli	Michael Fioritto	Raymond Kidwell	Bill Nemeth
Shelley Barker	Tony Frezza	Phyllis Jo Kubey	John M. Perry III
Kathy Blood	Lonny Gary	Michael Lawrence	Alan Pinck
Catherine Bostock-Hudy	Jeffrey Gentner	David Locker	Donald Rosenberg
Karen Brosi	Robert Grosdorf	Nancy Lyman	Edward Ryan
Salvatore Candela	Robert Hartmann	Anthony Malik	Craig Smith
Catherine Clow	Ann Hubbard	Anita Manuel	Mary Sunderland
Robert Dubin	Julius Janusz	Dale Martinson	Alexander Thomson
Anna Maria Dunson	Amit Johar	Twila Midwood	David Tolleth
Terry Durkin	Jake Johnstun	Kathryn Morgan	Linda Ward
Vicky Ferrantello	Patricia Kappen	Jean Nelsen	Joshua Webkowski
			Sandy Weidner

President's Club

\$500 - \$999

Gary Anspach	Lisa Cancellarich	Henry Grabkowitz	Cynthia Leachmoore
Marguerite Ashby	Michael Carlisle	Chris Hardy	Karen Nelson
Jeff Augenstein	Teresa Coleman	Robin Huntley	Angela Radic
Karen Bair	Dianne Corsbie	Lynn Jacobs	Linda Sandidge
Peggy Beasterfield	Linda Cosgray	David Jelle	John Sheeley
Kathy Brown	Kerry Freeman	Robert Kerr	Gary Steinbis
Margaret Brown	Thomas Gorczyński	Raymond LaLuna	David Stover
			Leonard Warden

Board of Directors Club

\$250 - \$499

Waymon Abercrombie	Richard Comingore	Jerry Joyce	Patrick O'Hara
Timothy Adams	Makeeva Darden	Ann Kummer	Jacquelyn Payne
Keri Amos-Sorensen	Marcia Davis	Jacob Lewis	Richard Reedman
Francine Bauer	Timothy Dilworth	Mary Beth Lougen	Margaret Rosa
Daniel Blamer	Michele Eaton	Jennifer MacMillan	Barry Russell
Sara Brandston	Kevin Fillmore	John Maffei	Diane Supp
Randal Bressette	Jerry Gaddis	Michelle McCaughey	Susanne Stevens
Marilyn Brodeur	Kandace Gagner	Jim McClafin	Patricia Stoller
Elizabeth Buckingham	Tracey Ann Gordineer	Gilbert Mercado	Hemendra Thakkar
Barbara Clark	Koreen Jervis	Steve Midwood	Peter Thomann
Daniel Coccia	Gina Jones	Nicole Morales	Melinda Tolbert
			Aaron Whittaker

Committee Chairs Club

\$100 - \$249

Mikal Abdullah	Donald Ellison	Melissa Longmuir	Jeffrey Schneider
Michael Adams	Glynis Evans	Barbara McDonald	Gertrude Schweiger
James Adelman	Trish Evenstad	Daniel Magrino	Linda Senke
Sergio Alves	Franz Fairweather	Dale Marino	Jay Shah
William Andrews	Lesmine Fairweather	Sandra Martin	Norman Shaiman
Joseph Anthony	Lindo Fairweather	Matthew Meachem	Daiva Silbajoris
Sylvia Araiza	Aiming Feng	Matthew Metras	Tamara Smith
Emilie Archambeault	Tynisa Gaines	Ruth Ann Michnay	Karen Stancombe
Grace Bates	JoAnne Giacalone	Linda Musselman	John Stevens
Ronald Bernstein	Stephen Gilbert	Ralph Nelson	Winifred Stowe
Susan Bladorn	Dean Gilger	Ferdinand Nwagbo	Judy Strauss
Cosimo Borzumate	Judy Gilmer	Thomas Oconnor	Nathan Suazo
Susan Bosch	Peter Globe	Monica O'Connor	Garu Suter
Bryan Brassell	Gary Grab	Diane Offut	Jacquelin Thomson
Jean Canoose	Amber Gray-Fenner	Charlotte Ogorek	Danny Underwood
Lori Carpenter	Louise Gritmon	James Otton	Victor Urena
Dionne Cheshier	Beth Hancock	Shantilal Patel	Lisa Vivens
Earl Collison	Kathleen Hansen	M. Patterson	Peter Wanco
Keri Cordona	Sheila Hayward	John Pearson	Tiffany Warwick
Barbara Craven	Pamela Heimdahl	Steve Present	Karen Washburn
Brianna Crockett	Lillian Helmedach	Pamela Price	Deborah Watson
Evelyn Davis	Vicki Hermann	Jon Pryweller	Jacob Well
Priscilla Debord	Kathy Hettick	Judith Purcell	JoAnn Weiner
Stephen DeFilippis	Juda Kallus	Brenda Quinn	Kathleen Wells
Kevin Denny	Sandra King-Brauer	James Racaniello	Mary Jean Wenzel
Marc Dombrowski	Jeanne Kline	John Rasmussen	Clarice Wielgas
Rhonda Dorman	Engiellushe Kociaj	Timothy Reedy	Henry Williams
Sharry Doyle	Kenneth Kohlhof	Julia Rhoads	Karen Wiseman
Michele Eaton	Robert Krim	Mark Riddle	Mason Wristen
Handel Edwards	Eve Lansing	Gerald Roach	Kerry Yeaton
Barry Eisen	Sue-Ann Lengyel	Cecil Ryman	Rita Young
Abby Eisenkraft	Elizabeth Logan	Marco Saavedra	

Contributions Under \$100

Roger Alwais	Rebecca Hawes	Sally Levitt	Lauren Nilssen
Nancy Anderson	Leon Hill	Helen Lim	James Otton
Kesha Dawson Harris	Joy Hudman	Michelle Lonsway	J. William Pezick
Daniel Farmer	Mary Lois Hulsmann	Gerald Machek	Nicole Piehl
Cynthia Fickley	David Kinser	Victoria McGinn	Marilyn Ratliff
Bonnie Fiebigler	Gisela Klose	Gay McGreal	Barbara Richardson
Lynn Gabriel	Barbara Kuecken	Denise Mensa-Cohen	Tina Stark
Madillyn Gaoiran	Dave LaRochelle	Donald Milligan	Staci Thomas
Kathy Garrett	Laura Lehr	Umakant Negandhi	Laura Vensel
Melissa Guy	Warren Leibowitz	Gail Newman	Geetu Wallecha
			Aleta Woodworth

NAEA PAC Board Members

Jennifer MacMillan, EA, Chair

Tony Frezza, EA

Lonnie Gary, EA, USTCP

Jake Johnstun, EA

Dale Martinson, EA

Twila Midwood, EA

NAEA PAC Staff Contact

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