



**2021-2022**  
**Election Cycle Report**

**January 2023**

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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 NAEA PAC 2021-2022 Election Cycle Report. This report reflects the financial highlights, advocacy achievements, and overall PAC engagement throughout the two-year election cycle.



Since its founding in 2006, NAEA members have shown exceptional support for the NAEA PAC – and its growth and influence – with generous volunteer contributions. The NAEA PAC increases our ability to build strong relationships with Members of Congress who serve on the Senate Finance Committee and House Ways and Means Committee – the two committees that hold jurisdiction over tax administration, tax policy, the Internal Revenue Service, and shaping our nation’s tax code.

During 2021-2022 NAEA received \$88,800 in voluntary contributions from 184 members – with some members making multiple contributions during the two-year cycle. Seventy-nine percent of donors contributed at one of the four PAC club levels: Congressional Club, President’s Club, Board of Directors Club, Committee Chairs Club, and 21 percent made individual contributions under \$100.

Fundraising efforts for many political action committees were severely impacted during the COVID-19 pandemic and NAEA PAC was no exception. Fortunately, as a result of past contributions, we were able to fund all campaign requests deemed essential to carry out our advocacy efforts during the 2021-2022 cycle. The NAEA PAC also supported successful 2022 midterm election campaigns for eight members of the Senate Finance Committee and 10 members of the House Ways and Means Committee.

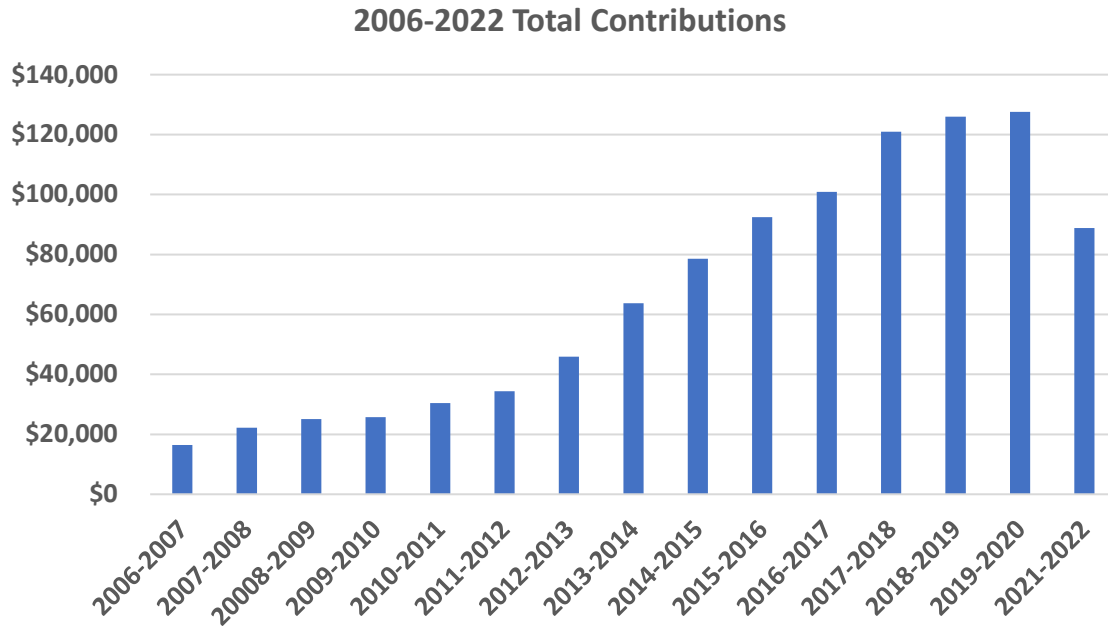
Our fundraising priorities for the 2023-2024 election cycle will be heavily reliant on personal engagement with NAEA members to educate about the purpose of the PAC and its value to NAEA advocacy, and to increase overall member participation.

Sincerely yours,

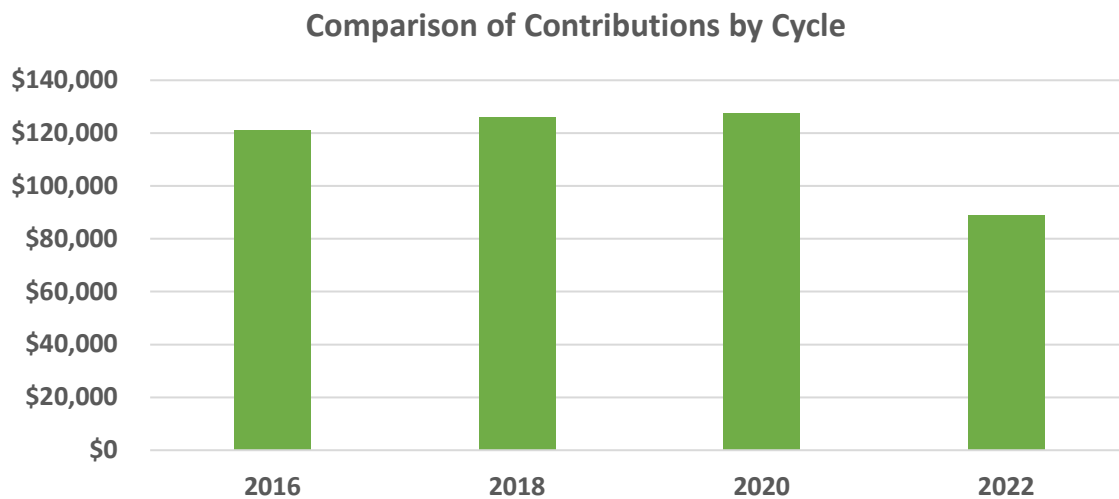
A handwritten signature in black ink, appearing to read "Jake Johnstun". The signature is written in a cursive style and is positioned above a horizontal line.

Jake Johnstun, EA, Chair  
NAEA PAC Board of Directors

**Historical NAEA PAC Contributions**



**2021-2022 NAEA-PAC Contributions**



## 2021-2022 NAEA PAC Advocacy Achievements

The NAEA PAC is of paramount importance in advocacy efforts to promote and protect the rights of enrolled agents to practice. NAEA advocacy also ensures that our members voices are heard in the political process.

NAEA advocacy demonstrates how far the association has come since the days when no one on Capitol Hill had ever heard of an “enrolled agent” by:

- Shaping improvements in IRS reform and tax administration by demonstrating policy and tax expertise;
- Increasing member engagement, involvement, and recognition by creating greater awareness of key issues and priorities;
- Building coalitions by communicating with other stakeholder organizations; and
- Building relationships by educating legislators about the essential role enrolled agents play in tax administration.

NAEA’s priorities of protecting EAs right to practice, regulation of unlicensed tax return preparers, support for increased funding for the IRS, and IRS reform – resolving customer service issues, improving CAF, and providing online solutions for practitioners, remain the focus of our advocacy efforts.

**IRS Reform:** During the 2021-2022 election cycle, NAEA was at the forefront of advocating for a more workable IRS. NAEA’s reform white paper, “Putting Service Back into the Internal Revenue Service: NAEA’s Recommendations on IRS Reforms,” draws attention to the underlying issues facing the IRS and offers a preview of NAEA’s priorities when it comes to where the IRS and Congress should focus its attention.

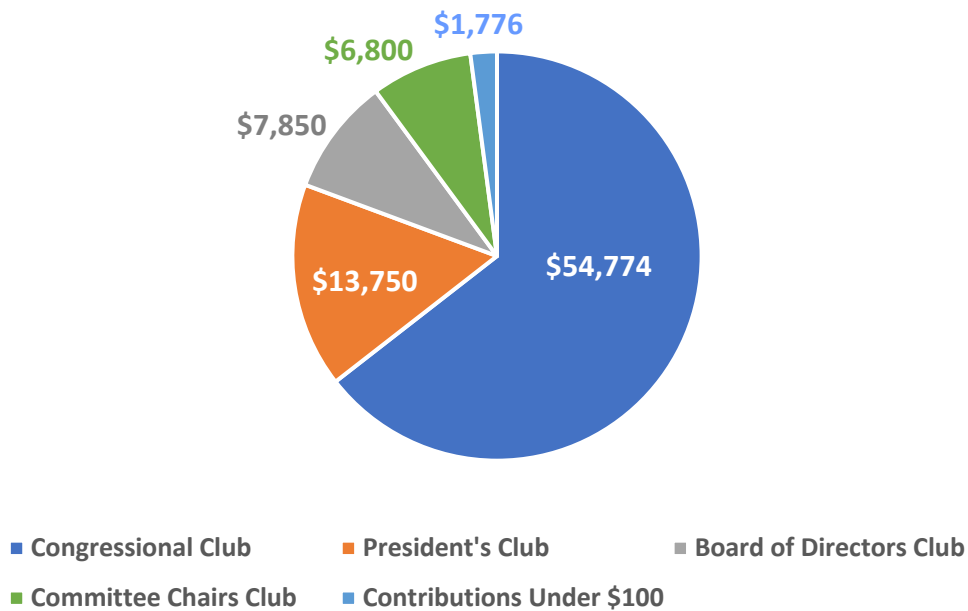
**IRS Funding:** After decades of support by NAEA, and a year of tough negotiations, in August 2022, Congress passed the landmark Inflation Reduction Act, which includes a record investment of nearly \$80 billion in the IRS. This stable 10-year funding window can transform the IRS into a modern, taxpayer-friendly organization. If prudently managed and invested, this funding should restore customer service across the agency, modernize technology, and create new digital tools for taxpayers and tax practitioners.

**Educating Legislators:** In the absence of a fly-in the past two years, the NAEA PAC hosted small group in-person meetings with House Ways and Means Committee members Reps. Dwight Evans, (D-PA), Rep. Mike Thompson (D-CA), Oversight Subcommittee Chair Bill Pascrell (D-NJ) and virtual events with Rep. Jimmy Gomez (D-CA), Rep. Jimmy Panetta (D-CA) and Rep. Tom Rice (R-SC), co-sponsors of legislation to regulate tax return preparers, and Rep. Vern Buchanan (R-FL). NAEA also participated in events and one-on-one meetings with 11 members of the House Ways and Means Committee and 9 members of the Senate Finance Committee, including Chair Ron Wyden (D-OR).

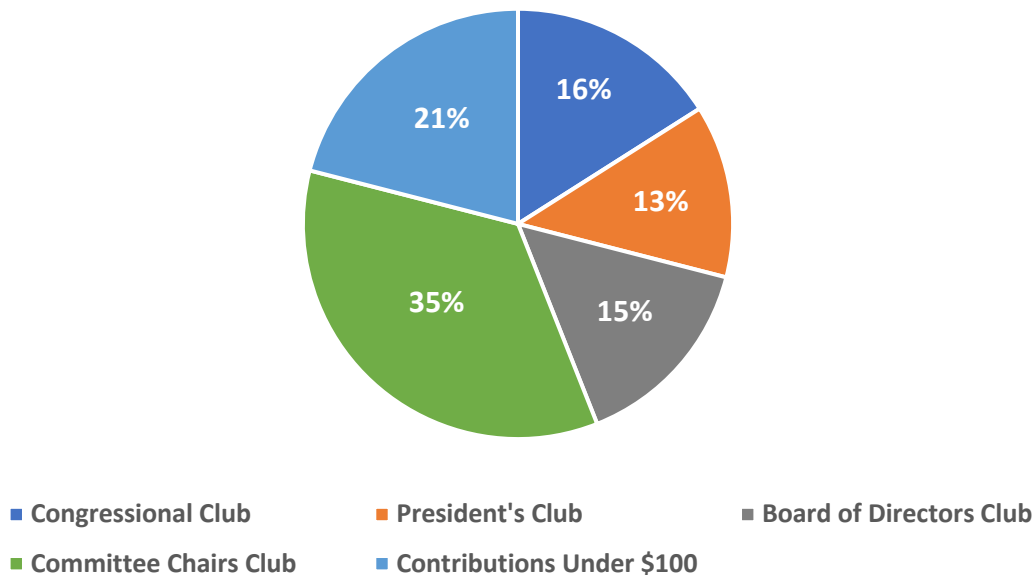
## 2021-2022 NAEA PAC Contributions

NAEA PAC contributions in the 2021-2022 election cycle totaled \$88,800 from 184 individual member donors, including 39 new first time participants. Prior to the COVID-19 pandemic, in-person meetings and events with NAEA members were a significant driver for PAC contributions. The onset of the pandemic in 2020 virtually eliminated in-person meeting opportunities which reduced overall PAC contributions during 2021-2022 election cycle.

### Contributions by Club Level

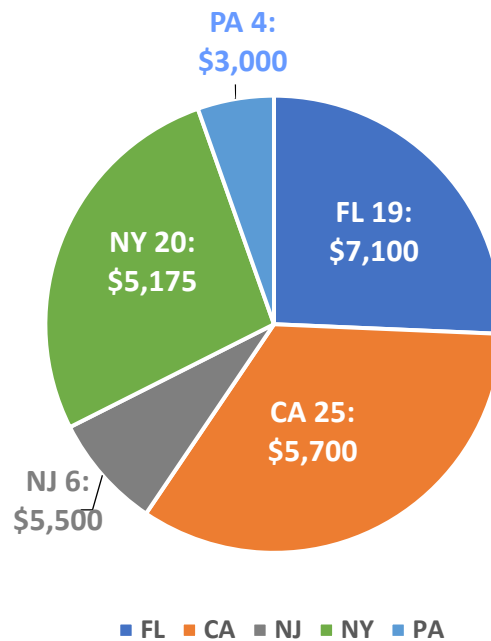


### Donors by Club Level



## 2022 State Contributions Challenge

**Top 5 States**  
64 Donors: \$26,475



State	# of Donors	\$\$ Amount	State	# of Donors	\$\$ Amount
AK	1	100	MO	2	100
AR	1	250	MT	1	50
AZ	6	1,775	NC	4	500
CA	25	5,700	NJ	6	5,550
CO	3	1,200	NM	4	1,850
CT	3	600	NY	20	5,175
FL	19	7,100	NV	3	1,200
GA	5	2,303	OH	4	1,450
HI	2	200	OK	1	1,000
IA	2	600	OR	1	100
IL	4	950	PA	4	3,000
IN	2	150	TN	2	350
KS	2	1,000	TX	9	2,100
KY	1	250	UT	1	1,000
LA	1	100	VA	5	2,500
MA	3	1,150	VT	1	1,000
MI	5	1,550	WA	2	101
MN	3	600	WI	3	450
<b>161 Donors = \$53,054</b>					

## 2021-2022 NAEA PAC Disbursements

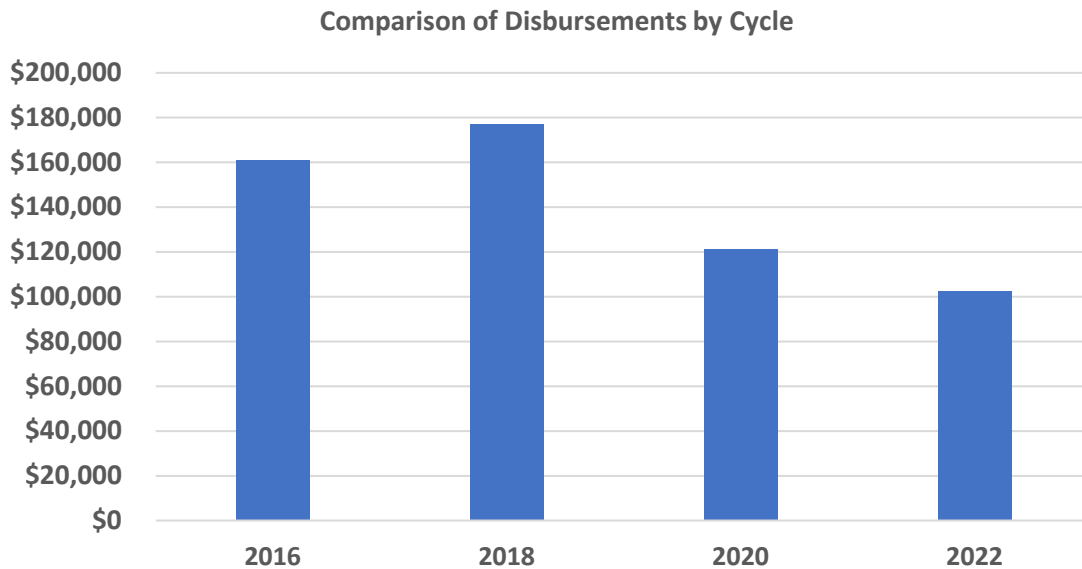
### Disbursement Criteria

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 support for a specific candidate, the NAEA PAC will only contribute to re-election campaign committees of members of Congress we support and, except in extraordinary circumstances, will 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 every NAEA PAC disbursement by a majority vote.

### Candidate Disbursements

**2021-2022 – \$102,500**





## 2021-2022 NAEA PAC Disbursements

### U.S. Senate Candidate Committees

NAEA PAC supported Candidate Committees for the following members of the Senate Finance Committee in the 2021-2022 election cycle.

Candidate	State	Party	Amount
Michael Bennet	CO	D	\$10,000
Charles Grassley	IA	R	\$7,000
Maggie Hassan	NV	D	\$5,000
James Lankford	OK	R	\$2,500
Catherine Cortez Masto	NV	R	\$5,000
John Thune	SD	D	\$2,000
Mark Warner	VA	D	\$2,500
Ron Wyden	OR	D	\$5,000
Todd Young	IN	R	\$2,500

### U.S. House of Representatives Candidate Committees

NAEA PAC supported Candidate Committees for the following members of the House Ways and Means Committee in the 2021-2022 election cycle.

Candidate	State	Party	Amount
Vern Buchanan	FL	R	\$10,000
Judy Chu	CA	D	\$3,000
Lloyd Doggett	TX	D	\$3,000
Dwight Evans	PA	D	\$5,000
Jimmy Gomez	CA	D	\$8,000
Brian Higgins	NY	D	\$2,500
Dan Kildee	MI	D	\$2,000
Richard Neal	MA	D	\$2,500
Jimmy Panetta	CA	D	\$10,000
Bill Pascrell	NJ	D	\$5,000
Tom Rice	SC	R	\$5,000
Adrian Smith	NE	R	\$2,500
Jason Smith	MO	R	\$2,500

## 2021-2022 Election Cycle PAC Donors

### Congressional Club

**\$1,000 - \$5,000 (30)**

Bernadette Antonelli	Ann Hubbard	Anthony Malik	Donald Rosenberg
Shelley Barker	Warren Hudak	Anita Manuel	Edward Ryan
Terry Durkin	Jake Johnstun	Dale Martinson	Mary Sunderland
Michael Fioritto	Raymond Kidwell	Twila Midwood	Alexander Thomson
Tony Frezza	Phyllis Jo Kubey	Bill Nemeth	David Tolleth
Lonnie Gary	Cynthia Leachmoore	John M. Perry	Sandy Weidner
Thomas Gorczynski	Nancy Lyman	Kenneth Portera	
Robert Hartmann	Jennifer MacMillan	L. Raymod Rosenbach	

### President's Club

**\$500 - \$999 (24)**

Peggy Beasterfield	Kevin Fillmore	Robert Krim	M. Arthur Patterson
Kathy Brown	Kerry Freeman	Jacob Lewis	Jacquelyn Payne
Michael Carlisle	Henry Grabkowitz	Michelle McCaughey	Mark Schneider
Leslie Casteel	Robin Huntley	Jim McClafin	Terry Veevers
Catherine Clow	David Jelle	Bruce Miller	Leonard Warden
Teresa Coleman	Megan Killian	Karin Nelson	Matthew Wright

### Board of Directors Club

**\$250 - \$499 (27)**

Waymon Abercrombie	Junhui (Jack) Ding	Don Gundry	Melanie Levno
Talal Annouz	Marc Dombrowski	Ed Gunnell	Rosemary McMahon
Daniel Blamer	Trish Evenstad	Sheila Hayward	Matthew Meachem
Marilyn Brodeur	Luis Eduardo Garduno	Kathy Hettick	Matthew Metras
Margaret Brown	Elizabeth Gonzalez	John Horell	Alan Pinck
Linda Cosgray	Tracey Ann Gordineer	Lynn Jacobs	Jay Shah
Susan DiMaggio	Amber Grey-Fenner	Koreen Jervis	

## 2021-2022 Election Cycle PAC Donors

### Committee Chairs Club

\$100 - \$249 (65)

Roger Alwais	John Emshwiller	Elizabeth Logan	Mark Seid
Gary Anspach	Lusundra Everett	Winston Macon	Linda Senke
Louis Avalos	William Farmer	John Maffei	Tamara Smith
Priscilla Bailey	Cynthia Fickley	Maria Mak	Jeff Smyth
Benjamin Bainbridge	Bob Frost	Lisa Mazzola	Karen Stancombe
Susan Bladorn	Tynisa Gaines	Gay McGreal	Judy Strauss
Linda Bleil	JoAnne Giacalone	Ruth Ann Michnay	Kathryn Stroy
Geri Bowman	Gary Grab	Ward Molen	Martin Sviland
Melvyn Brodie	Louise Gritmon	Angela Navarrete	Barbara Tackett
Diana Buskirk	Carrie Houchins-Witt	Steve Present	Belinda Tarlach
Robert Cantu	Robert Jacob	Keith Robertson	Kathy Toms
Earl Collison	Andrew Jacobson	Ruth Rowlette	Myra Villella
Richard Davey	Jerry Joyce	Carlos Ruiz	Mary Jean Wenzel
Kesha Dawson-Harris	Barbara Kaauamo	Cecil Ryman	Lori Whittaker
Stephen DeFilippis	Michael Kelly	Linda Sandidge	Karen Wiseman
Diana Dobiesz	Joseph Leocha	Gertrude Schweiger	Evelyn Wright
Sharry Doyle			

### Contributions

Under \$100 (38)

Larry Anderson	Virginia Fell	Jeremy Muchnick	Sharon Roe
Merry Brodie	Vicki Ferrantello	Michael O'Toole	Jennifer Schrader
Gregory Cash	Robert Ferraro	Theresa Page	Val Smith-Fulcher
Daniel Coccia	Bonnie Fiebigler	Sheryl Park	Frances Stoller
Paul Cranney	Michael Kleitz	Luis Parra	Carol Thompson
Charles Decker	Sue-Ann Lengyel	Harry Patel	Jonna Truan
Raven Deerwater	Helen Lim	Donna Perrone	John David Wilson
Ernestina Delgado	Michelle Lonsway	Nicole Piehl	Richard Wright
Monique Nicole Desir	Dianne May	John Rasmussen	
Donald E. Ellison	Fabian Medrano	Allan Reynolds	

### **2023 NAEA PAC Board Members**

Jake Johnstun, EA, Chair  
Alexander Thomson, EA, CFP, Vice Chair  
Thomas Gorczynski, EA, USTCP  
Phyllis Jo Kubey, EA, CFP  
Jennifer MacMillan, EA

### **2021-2022 NAEA PAC Board Members**

Jake Johnstun, EA, Chair  
Alexander Thomson, EA, Vice Chair  
Tony Frezza, EA  
Thomas Gorczynski, EA, USTCP  
Jennifer MacMillan, EA  
Dale Martinson, EA  
Twila Midwood, EA

### **NAEA PAC Staff**

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