

United States Senate

WASHINGTON, DC 20510

May 17, 2026

Orice Williams Brown
Acting Comptroller General of the United States
U.S. Government Accountability Office
441 G Street NW
Washington, D.C. 20548

Dear Ms. Williams Brown:

We write to request that the Government Accountability Office (GAO) conduct a new review to follow up on developments since the release of its April 2022 report, “IRS Should Develop Additional Options for Taxpayers to File for Free.”

GAO’s report highlighted the need for the government to develop new ways for low- and middle-income taxpayers to file for free.¹ The Biden Administration responded by creating the Direct File program, which allowed low- and middle-income taxpayers to file their tax returns online, for free, and directly with the Internal Revenue Service (IRS).² But then, in October of 2025, the Trump Administration chose to end Direct File. In their justification for killing the program, the Trump Administration stated that the Free File program, which is operated by for-profit tax preparation firms, obviates the need for a program like Direct File.

However, the Free File program has a nearly two-decade long record of underperformance.³ In addition to GAO’s previous study, numerous reports by Congressional committees, nonpartisan watchdogs like the Treasury Inspector General for Tax Administration (TIGTA), and media outlets have identified serious problems with Free File and its partners.⁴ Free File partners have

1 Government Accountability Office, “IRS Should Develop Additional Options for Taxpayers to File for Free,” April 2022, <https://www.gao.gov/assets/gao-22-105236.pdf>.

2 U.S. Department of the Treasury, “Report on the Replacement of Direct File,” October 2, 2025, <https://home.treasury.gov/system/files/131/Report-Replacement-of-Direct-File-2025.pdf>.

3 Georgetown University McCourt School of Public Policy, “Digital Government, Public-Private Partnerships, and Administrative Burdens,” Donald Moynihan, <https://mccourt.georgetown.edu/wp-content/uploads/2022/06/Free-File-Case-Study.pdf>.

4 Treasury Inspector General for Tax Administration, “Improvements Are Needed to Ensure Oversight of and Increase Participation in the Free File Program,” September 30, 2024, <https://www.oversight.gov/sites/default/files/documents/reports/2024-10/2024400067fr.pdf>; Taxpayer Advocate Service, “FREE FILE: The IRS’s Free File Offerings Are Underutilized, and the IRS Has Failed to Set Standards for Improvement,” https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2020/07/ARC18_Volume1_MSP_04_FreeFile.pdf; U.S. Senate Committee on Homeland Security and Governmental Affairs, “Ahead of Tax Filing Deadline, Carper, Portman Unveil New

Findings on IRS’ Free File Program, Call Attention to Free Services for Taxpayers,” press release, June 9, 2020, <https://www.hsgac.senate.gov/subcommittees/investigations/rep/ahead-of-tax-filing-deadline-carper-portman-unveil-new-findings-on-irs-free-file-program-call-attention-to-free-services-for-taxpayers/>; Office of Senator Elizabeth Warren, “Attacks on Tax Privacy: How the Tax Prep Industry Enabled Meta to Harvest Millions of Taxpayers’ Sensitive Data,” July 2023,

been found to mislead taxpayers into paying for help with their taxes when they are in fact eligible to file for free.⁵ Free File partners have also improperly shared taxpayer data on multiple occasions, putting taxpayers' most sensitive information at risk.⁶

Due to this history of misconduct, we have serious concerns that Free File cannot efficiently, effectively, and securely serve the taxpayers who are statutorily entitled to free tax filing services. Accordingly, we request that you investigate the following questions in order to evaluate the Free File program:

Costs

1. What reforms have the IRS and Free File partners made to clearly communicate with filers about potential costs paid by taxpayers intending to file their taxes for free through Free File, given that numerous Free File partners have been subject to lawsuits over false advertising and hidden costs?
2. What progress has the IRS made towards allowing all Free File-eligible taxpayers to file their state taxes for free through Free File?
3. At what frequency does the IRS audit Free File partners for compliance with the Memorandum of Understanding?
 - a. What types of non-compliance by Free File partners have been most common?
 - b. What steps has the IRS taken to address instances of non-compliance by Free File partners?
 - c. Has the IRS ever removed a Free File partner on the grounds of non-compliance?
4. How many taxpayers use Free File to file their federal tax return and then use a paid service to file their state return?
5. How many people with income less than \$89,000 accessed a Free File provider's product and were subsequently charged:
 - a. Federal filing fees? What was the amount collected by Free File partners in federal filing fees, broken down by partner?
 - b. State filing fees? What was the amount collected by Free File partners in state tax filing fees, broken down by partner?
 - c. Any other fees?
 - i. What was the amount collected by Free File partners in other fees, broken down by partner?
6. How much time do taxpayers spend searching for and researching Free File partner companies that will prepare their federal and state returns? For example, what data does IRS have on the time taxpayers spend searching for Free File companies on irs.gov?
 - a. What actions have Free File partners voluntarily taken to advertise their services and participation in the program?

https://www.warren.senate.gov/imo/media/doc/Attacks%20on%20Tax%20Privacy%20Report_7.12.2023.pdf;

⁵ Forbes, "You Call That Free? What TurboTax And The Free File Alliance Cost One Millennial," Samantha Sharf, April 1, 2021, <https://www.forbes.com/sites/samanthasharf/2016/02/08/you-call-that-free-what-turbotax-and-the-free-file-alliance-cost-one-millennial/>.

⁶ Office of Senator Elizabeth Warren, "Attacks on Tax Privacy: How the Tax Prep Industry Enabled Meta to Harvest Millions of Taxpayers' Sensitive Data," July 2023, p. 2, https://www.warren.senate.gov/imo/media/doc/Attacks%20on%20Tax%20Privacy%20Report_7.12.2023.pdf.

User experience

7. What data does the IRS have on taxpayer usage of Free File in 2026?
8. Does the IRS have updated data on how many taxpayers return to Free File the following tax year?
9. How many taxpayers begin a Free File return and do not complete it? How many taxpayers abandon Free File returns after discovering they are not actually eligible for Free File?
10. What feedback has the IRS collected regarding user experience since re-committing to collect more data on user experience in 2019?
11. What changes to the Free File program has the IRS made in response to customer feedback?
12. What complaints has the IRS received from taxpayers about Free File since committing to collect more data?
13. Can taxpayers be certain that when they use Free File to prepare a tax return, none of their personal information will be collected, shared, or used for any purpose other than preparing the return? How are Free File partners protecting personal information, especially in light of the Meta Pixel data sharing incident?
14. In 2024, TIGTA found that “the IRS does not have sufficient oversight of the Free File Program partners to ensure that they are meeting all requirements to protect tax return data from unauthorized disclosure.”
 - a. Does GAO agree with this assessment?
 - b. Has the IRS made plans to strengthen their oversight of the program?
 - c. How have staffing cuts affected the IRS’s ability to conduct appropriate oversight?
 - d. How many staff are currently conducting oversight of the Free File program?
 - e. How many examples can GAO find of material changes to user experience, advertising, or tax software that IRS staff have effected through their role in oversight of Free File?
15. Has the Free File program incorporated any of the lessons about user experience from the Direct File program? If so, how?

Accessibility

16. Are all Free File partner websites now optimized for mobile devices? Can a taxpayer complete a return on each of these websites with a mobile device?
17. What free tax filing options are available to taxpayers who qualify for Free File, need tax preparation services in Spanish, and live in one of the 14 states where Free File’s only Spanish-language partner is not available?
18. Can a taxpayer complete a return on each Free File partner website using a screen reader? What options are available to visually impaired taxpayers who qualify for Free File?
19. IRS research indicates a meaningful portion of EITC-eligible filers fail to claim the credit. How many of these filers are Free File users? What steps has the IRS taken to ensure that these filers claim the credits they are eligible for through Free File?

Accuracy

20. How many Free File returns were flagged by the Automated Questionable Credit Program?

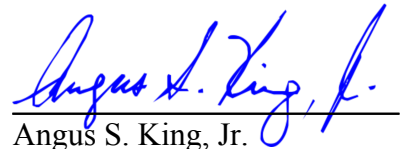
21. How many Free File returns were flagged by the Taxpayer Protection Program?
22. How do Discriminant Inventory Function (DIF) scores for Free File returns compare to DIF scores for returns prepared at VITA locations? To Direct File returns?
23. What user testing has the IRS done to ensure Free File products correctly implement the tax changes enacted in the *One Big Beautiful Bill Act* (OBBBA)?
24. What oversight and testing has the IRS done to ensure that taxpayers correctly claim the appropriate dependents and filing status using Free File products?

Thank you for your attention to this important matter.

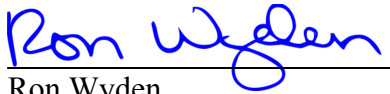
Sincerely,



Elizabeth Warren
United States Senator



Angus S. King, Jr.
United States Senator



Ron Wyden
United States Senator