

Trump IRS Pick Billy Long, Who Would Abolish The Agency, Took \$248,500 From 17 Top Tax-Avoiders That Paid -0.4% On \$289 Billion In Profits In Trump Tax Cuts' First Five Years

SUMMARY: President Trump has [picked](#) former Rep. Billy Long (R-MO) to lead the Internal Revenue Service (IRS). Long, a longtime [Trump loyalist](#) who is likely to [politicize](#) the IRS's operations and has little relevant experience, has repeatedly co-sponsored legislation to [abolish the IRS](#) and replace the income tax with a regressive sales tax that would burden low- and middle-income families.

Notably, after Long left Congress in 2023, he "[quickly set out to make money](#)" and began enrolling businesses in the Employee Retention Tax Credit (ERTC), a pandemic-era tax credit that became a "[magnet for fraud](#)" that has cost the federal government billions of dollars.

Now, Accountable.US has found that Long's congressional campaign committees took \$248,500 from 17 top tax-avoiding corporations. These 17 companies paid an astonishing average effective tax rate of -0.4% on over \$289 billion in collective profits they made in the first five years of the 2017 Trump tax cuts—which Long [voted for](#).

- February 2024: The Institute on Taxation And Economic Policy (ITEP) issued a report on "[corporate tax avoidance](#)" in the first five years of the 2017 Trump Tax Cuts, which cut the corporate tax rate from 35 to 21 percent. The ITEP report found that 55 profitable corporations paid effective tax rates of less than 5%, including major companies like T-Mobile, General Motors, AT&T, and FedEx.
- Of these 55 top tax avoiders, Long took \$248,500 from 17 of them. This group of corporations paid an average effective tax rate of [-0.4% on over \\$289 billion in profits](#) they made in the first five years of the Trump tax cuts. Long's contributions include:
 - \$72,500 from [AT&T](#), which paid an effective tax rate of 2.6% on \$96.3 billion in profits
 - \$47,000 from [Ameren Corporation](#), with an effective tax rate of 0.0% on \$5.5 billion in profits
 - \$37,500 from [T-Mobile](#), with an effective tax rate of -0.4% on \$17.9 billion in profits
 - \$21,500 from [General Motors](#), with an effective tax rate of 1.3% on \$33.1 billion in profits
 - \$10,500 from [Lumen Technologies](#) (formerly [CenturyLink](#)), with an effective tax rate of 3.2% on \$8.8 billion in profits

Long also took [\\$7.250](#) from Microsoft, which the IRS has pursued for nearly [\\$29 billion](#) in back taxes from an "[egregious tax evasion scheme](#)" and held [\\$140 billion offshore](#) the year the Trump tax cuts were passed.

Summary Table

Company	Profit, 2018-2022 (Billions)	Effective Tax Rate, 2018-2022	Billy Long Contributions
AT&T	\$96.3	2.6%	\$72,500
Ameren Corporation	\$5.5	0.0%	\$47,000
T-Mobile	\$17.9	-0.4%	\$37,500
General Motors	\$33.1	1.3%	\$21,500
Lumen Technologies (Formerly CenturyLink)	\$8.8	3.2%	\$10,500
AmerisourceBergen (Now Cencora)	\$3.8	-3.9%	\$8,500
Southern Company	\$19.0	3.1%	\$8,000
Evergy (Formerly KCP&L and Westar Energy)	\$3.9	-2.2%	\$7,500
FedEx	\$16.2	4.6%	\$7,000
Exelon Corporation	\$13.1	4.8%	\$6,000
Dominion Energy	\$10.2	-4.7%	\$5,000
CMS Energy	\$4.2	-3.1%	\$4,500
DTE Energy	\$5.8	-8.5%	\$4,000
Xcel Energy	\$7.5	-0.6%	\$3,500
Duke Energy	\$15.6	-7.9%	\$3,000
American Water Works	\$5.1	3.1%	\$1,500
NextEra Energy	\$23.1	1.2%	\$1,000
	Total: \$289.1	Average: -0.4%	Total: \$248,500

Table of Contents

<i>Billy Long Background</i>	4
<i>Contributions from Top Tax-Avoiding Corporations</i>	7
<i>AT&T</i>	7
<i>Ameren Corporation</i>	9
<i>T-Mobile</i>	11
<i>General Motors</i>	13
<i>Lumen Technologies (Formerly CenturyLink)</i>	14
<i>AmerisourceBergen (Now Cencora)</i>	14
<i>Southern Company</i>	15
<i>Evergy (Formerly KCP&L And Westar Energy)</i>	16
<i>FedEx</i>	17
<i>Exelon Corporation</i>	17
<i>Dominion Energy</i>	18
<i>CMS Energy</i>	19

DTE Energy.....	19
Xcel Energy.....	20
Duke Energy.....	21
American Water Works.....	21
NextEra Energy.....	22
Microsoft.....	22

Trump’s Internal Revenue Service Nominee (IRS) Former Rep. Billy Long (R-MO) Has Little Tax Experience, Is A Longtime Trump Loyalist Who May Try To Politicize The IRS’s Operations, And Has Repeatedly Co-Sponsored Bills To Abolish The IRS And Replace The Income Tax With A Regressive Sales Tax.

Trump’s Internal Revenue Service (IRS) Commissioner Pick Former Rep. Billy Long (R-MO), Has Little Experience Working In Tax Policy Or In The Tax Industry And Did Not Serve On The House’s Main Tax-Writing Committee While In Congress.

President-Elect Trump Has Selected Former Rep. Billy Long (R-MO), Who Backed Legislation That “Aimed To Wipe Out Much Of The Tax Code,” To Lead The Internal Revenue Service (IRS).

“President-elect Donald Trump on Wednesday said he wants ex-congressman Billy Long, a Republican from Missouri and a former auctioneer, to run the IRS. As a lawmaker, Long co-sponsored legislation that aimed to wipe out much of the tax code.” [CBS News, [12/06/24](#)]

- **Long Served In Congress From January 2011 To January 2023, Before Stepping Down For A Failed Bid To Be In The U.S. Senate.** “LONG, Billy, a Representative from Missouri; born in Springfield, Greene County, Mo., August 11, 1955; attended University of Missouri, Columbia, Mo., 1973-1976; graduated from the Missouri Auction School, 1979; Certified Auctioneers Institute, Indiana University, Bloomington, Ind., 1983; owner auctioneer business, 1979-2011; radio personality; elected as a Republican to the One Hundred Twelfth and to the five succeeding Congresses (January 3, 2011-January 3, 2023); was not a candidate for reelection to the One Hundred Eighteenth Congress in 2022, but was an unsuccessful candidate for nomination to the United States Senate.” [Biographical Directory of the United States Congress, accessed [12/06/24](#)]

Trump Praised Long For His Roles “Running His Own Businesses In Real Estate And, As One Of The Premier Auctioneers In The Country,” And Noted Long Has Been A Business And Tax Adviser Since Leaving Congress In 2023. “In making the announcement, Trump praised Long’s ‘32 years of experience running his own businesses in Real Estate and, as one of the premier Auctioneers in the Country.’ He also noted that since leaving Congress in 2023, Long has worked as a business and tax adviser.” [CBS News, [12/06/24](#)]

While In Congress, Long Did Not Serve On The House Ways And Means Committee, The House’s “Main Tax-Writing Committee.” “During his time in Congress, Long served on the Energy and Commerce Committee, the Homeland Security Committee and the Transportation and Infrastructure Committee – but not on the House’s main tax-writing committee.” [CNN, [12/05/24](#)]

Long, A Springfield Native, Owned An Auctioneer Business From 1979 To 2011, Has Been A Real Estate Broker, Radio Host, And As Of 2023, Was A Realtor With Missouri’s Murney Associates. “Long is a Springfield native. He owned his own auctioneer business from 1979 to 2011, according to his Congressional

biography. Long has also worked as a real estate broker and radio host. As of July 2023, Long has been a Realtor with Murney Associates, according to the Missouri Real Estate Commission.” [Springfield News-Leader, [12/09/24](#)]

Long’s “Background Is Largely Outside Of The Tax Industry” And His “Lack Of Tax Industry Experience Sets Him Apart From Other Recent IRS Commissioners.” “Long has recently served as a tax adviser to businesses seeking to employ a controversial tax credit, but, unlike prior IRS commissioners, his background is largely outside of the tax industry, experts noted.” [CBS News, [12/06/24](#)]

- **Long’s “Lack Of Tax Industry Experience Sets Him Apart From Other Recent IRS Commissioners,” With Trump IRS Commissioner Charles Rettig Holding A Master’s Degree In Taxation, Working For Over Three Decades As A Tax Attorney, And Serving As Chairman Of The IRS Advisory Council.** “How does Long's experience compare with prior IRS commissioners? Long's lack of tax industry experience sets him apart from other recent IRS commissioners. Werfel, the current IRS chief, has an undergraduate degree from Cornell University and a master's degree in public policy from Duke University as well as a law degree from the University of North Carolina. [...] Werfel's predecessor, Charles Rettig, who was appointed by President-elect Trump, also held several degrees, including a master's in taxation. Before joining the IRS, Rettig worked as a tax attorney for more than three decades and served as the chairman of the IRS Advisory Council.” [CBS News, [12/06/24](#)]
- **Long Attended The University Of Missouri But Did Not Graduate.** “Long, who attended the University of Missouri but didn't graduate, described himself on a website for his congressional run as a ‘fourth-generation native of Southwest Missouri.’ He touted his skills as an auctioneer, noting that he had been named the ‘best auctioneer in the Ozarks for seven years in a row.’” [CBS News, [12/06/24](#)]

While In Congress, Long Repeatedly Co-Sponsored Legislation To Abolish The IRS And Replace The Income Tax, Estate Tax, And Other With A Regressive 30% National Sales Tax, An Idea Trump Has “Flirted With.”

While In Congress, Long Co-Sponsored The Tax Code Termination Act, Legislation That Would Have “Wiped Out Much Of The Current Tax Code” And Replace It With A More Regressive System That Would Have Put More Burden On Low- And Middle-Income Taxpayers. “As a congressman, Long co-sponsored some tax-related bills, including several efforts to eliminate the estate tax as well as a measure called the Tax Code Termination Act. That legislation would have wiped out much of the current tax code, replacing it with what the bill called a ‘simple and fair system’ that would have applied ‘a low rate to all Americans.’ Such flat taxes are considered regressive by many experts because low- and middle-income taxpayers would end up paying a larger share of their incomes than would wealthy Americans.” [CBS News, [12/06/24](#)]

While In Congress, Long Repeatedly Co-Sponsored Legislation To “Abolish The IRS And Replace The Income Tax, The Payroll Tax, The Estate Tax, And The Gift Tax With A 30 Percent Sales Tax.” “When Long was in Congress, he co-sponsored, in three consecutive sessions, a bill to abolish the IRS and replace the income tax, the payroll tax, the estate tax, and the gift tax with a 30 percent sales tax.” [The New Republic, [12/06/24](#)]

- **Legislation To Abolish The IRS Has Been Opposed Even By The Wall Street Journal’s Editorial Page And Grover Norquist, The “Inventor Of The Taxpayer Protection Pledge That Bound Politicians Never, Ever To Raise Taxes.”** “Even Grover Norquist, inventor of the Taxpayer Protection Pledge that bound politicians never, ever to raise taxes—and who famously said he wanted to shrink government ‘down to the size where we can drown it in the bathtub’—urged Republicans to kill the bill. So did The Wall Street Journal’s editorial page.” [The New Republic, [12/06/24](#)]

- **Long Co-Sponsored Legislation To Abolish The IRS And To Create A National Sales Tax “Right After Joining Congress” Following His 2010 Election.** “Long, 69 years old, entered Congress in the tea party wave of 2010, declaring himself fed up with the state of the country and winning a crowded primary in a heavily Republican district. Right after joining Congress, he co-sponsored a bill to create a national sales tax and abolish the IRS.” [The Wall Street Journal, [12/08/24](#)]

Trump Has “Flirted With” The Idea Of A National Sales Tax. “It is unclear how Mr. Long would approach the I.R.S. push to modernize. He once sponsored legislation that sought to abolish the tax agency and replace the income tax with a sales tax, a concept Mr. Trump has flirted with. But Mr. Long did not serve on the tax-writing committee in the House, and he is unknown to some key Senate Republicans who will decide his fate.” [The New York Times, [12/06/24](#)]

Long—Who Is Not An Accountant Or CPA—“Quickly Set Out To Make Money” And Began Enrolling Businesses In The Employee Retention Tax Credit (ERTC), A Pandemic-Era Tax Credit That Became A “Magnet For Fraud” That Has Cost The Federal Government Billions Of Dollars.

After Leaving Congress In 2023, Long “Quickly Set Out To Make Money” And Began Encouraging People To File For The Employee Retention Tax Credit, A “Lucrative, Pandemic-Era Tax Credit” That The IRS Has Warned Is A “Magnet For Fraud.” “Since leaving Congress in 2023, Billy Long has peddled a pandemic-era tax credit that the I.R.S. has warned is a magnet for fraud. [...] When Billy Long, now President-elect Donald J. Trump’s pick to lead the Internal Revenue Service, left Congress in 2023, he quickly set out to make money. Building off the relationships he developed as a Republican from Missouri and auctioneer, Mr. Long began encouraging people to file for a lucrative, pandemic-era tax credit. At meetings with chapters of Hispanic Chambers of Commerce across the country and at an auctioneering convention in Oklahoma, Mr. Long sometimes wore a hat advertising the Employee Retention Tax Credit as he tried to drum up business.” [The New York Times, [12/06/24](#)]

Long Is Not An Accountant Or A Certified Public Accountant, But He Has “Been Involved In Tax Advising Since Leaving Congress,” Touting His Work Helping Businesses Apply For The ERTC. “While Long isn’t an accountant or CPA, he has been involved in tax advising since leaving Congress. In a 2023 podcast, for example, he touted his work helping businesses use the Employee Retention Tax Credit, a credit that the IRS has flagged for its high rate of fraud.” [CBS News, [12/06/24](#)]

Long, A Longtime Trump Loyalist Who Previously Pushed The IRS To Potentially Strip Tax-Exempt Status From The Humane Society, Will Be Scrutinized For Politically Interfering In IRS Operations And Could Have New Powers If Pending Legislation Is Passed.

John Koskinen, Who Served As IRS Commissioner In The Obama Administration, Reportedly Warned That “Trump’s Move Will Increase Scrutiny Of Whether He Is Interfering In The Operations Of The IRS For Political Purposes.” “Trump’s move will increase scrutiny of whether he is interfering in the operations of the IRS for political purposes, said John Koskinen, who was appointed commissioner of the IRS by President Barack Obama. Koskinen came under political fire over the IRS’s handling of conservative organizations and eventually faced an impeachment effort by Republicans — but Trump allowed him to serve out his term when he took office in 2017. ‘There’s no Republican or Democratic way to run the tax system and administer it fairly,’ Koskinen said. ‘So this is a change. ... You just don’t want people to feel that the IRS is a political entity, and it’s picking and choosing who to go after and who not to go after.’” [The Washington Post, [12/05/24](#)]

Long Was One Of Trump’s First Endorsers, Urging People To Join The “Trump Train” Early On, And Continuing To Vocally Push Trump In 2023, “Distributing Fake \$45 Bills Featuring Trump’s Picture” On

Capitol Hill. “Before leaving Congress in early 2023, Long walked around Capitol Hill distributing fake \$45 bills featuring Trump’s picture. He hangs on to a striped tie—signed by Trump—that Long wore at a Nevada event early in Trump’s first campaign. Trump has pointed out publicly that Long was one of his first endorsers, encouraging people to board what Long called the “Trump train” while other Republicans were wary.” [The Wall Street Journal, [12/08/24](#)]

If Confirmed As IRS Commissioner, Long “Would Be In A Position To Strip — And Effectively Shut Down — The Tax Status Of Such Nonprofit Groups” That Disagree With Trump. “If former Missouri Republican Rep. Billy Long is confirmed to run the Internal Revenue Services (IRS), he would be in a position to strip — and effectively shut down — the tax status of such nonprofit groups whose missions he disagrees with.” [The Lever, [12/04/24](#)]

Long Could Have New Powers To Shut Down Nonprofit Organizations If Congress Passes Pending Legislation To “Rescind The Tax Status Of Groups It Deems ‘Terrorist Supporting Organizations.’” “And Long could have new powers to do so if Congress enacts a pending House-passed bill to grant the Trump administration new powers to rescind the tax status of groups it deems ‘terrorist supporting organizations.’” [The Lever, [12/04/24](#)]

While In Congress, Long Pressed The IRS To Investigate And Possibly Revoke The Tax-Exempt Status Of The Humane Society Of The United States After It Supported A “Successful Missouri Ballot Measure Strengthening Regulations On Dog Breeders.” “Donald Trump’s pick to head the Internal Revenue Service pressed the agency to investigate and consider stripping the country’s leading animal welfare group of its tax status after it supported an initiative to protect dogs, according to documents reviewed by The Lever. [...] In 2011, Long signed a letter pushing the IRS to launch a probe of the tax-exempt status of the Humane Society of the United States, a nonprofit that focuses on animal welfare and opposes animal cruelty. The letter followed the Humane Society’s support of a successful Missouri ballot measure strengthening regulations on dog breeders.” [The Lever, [12/04/24](#)]

Billy Long’s Congressional Campaign Committees Took \$248,500 From 17 Top Tax-Avoiding Corporations That Paid An Average Effective Tax Rate Of -0.4% On Over \$289 Billion In Profits They Made In The First Five Years Of The Trump Tax Cuts.

Billy Long’s Congressional Campaign Committees Took \$72,500 From AT&T, A Top Tax Avoider Which Paid An Effective Tax Rate Of Only 2.6% On \$96.3 Billion In Profits In The First Five Years Of The Trump Tax Cuts.

Billy Long’s Congressional Campaign Committees Took \$72,500 From AT&T’s PAC:

Source name	Recipient	Receipt date	Amount
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	03/26/2015	\$5,000.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	09/16/2016	\$5,000.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	05/24/2017	\$5,000.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BELIEVE IN LIFE LIBERTY YOURSELF AKA BILLY PAC	09/16/2016	\$5,000.00
AT&T INC. FEDERAL POLITICAL ACTION	BILLY LONG FOR CONGRESS	06/13/2018	\$5,000.00

COMMITTEE (AT&T FEDERAL PAC)			
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	03/25/2013	\$5,000.00
AT&T INC./WARNERMEDIA LLC FEDERAL POLITICAL ACTION COMMITTEE (AT&T/WARNERMEDIA FEDERAL PAC)	BILLY LONG FOR CONGRESS	06/25/2020	\$5,000.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BELIEVE IN LIFE LIBERTY YOURSELF (BILLY PAC)	06/16/2017	\$5,000.00
AT&T INC./WARNERMEDIA LLC FEDERAL POLITICAL ACTION COMMITTEE (AT&T/WARNERMEDIA FEDERAL PAC)	BELIEVE IN LIFE LIBERTY YOURSELF (BILLY PAC)	06/12/2020	\$5,000.00
AT&T INC./WARNERMEDIA LLC FEDERAL POLITICAL ACTION COMMITTEE (AT&T/WARNERMEDIA FEDERAL PAC)	BILLY LONG FOR CONGRESS	06/18/2019	\$5,000.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	06/08/2012	\$3,500.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	11/02/2010	\$3,000.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	06/27/2014	\$2,500.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BELIEVE IN LIFE LIBERTY YOURSELF AKA BILLY PAC	03/26/2015	\$2,500.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	09/28/2010	\$2,000.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	06/24/2011	\$2,000.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	06/08/2012	\$1,500.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	03/12/2014	\$1,500.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	08/24/2012	\$1,500.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	04/18/2014	\$1,000.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	12/14/2011	\$1,000.00
AT&T INC. FEDERAL POLITICAL ACTION COMMITTEE (AT&T FEDERAL PAC)	BILLY LONG FOR CONGRESS	11/04/2011	\$500.00
		Total:	\$72,500.00

[Federal Election Commission, accessed [12/10/24](#)]

AT&T Only Paid An Effective Tax Rate Of 2.6% On \$96.3 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
	[...]		
AT&T	\$96.3 billion	\$2.5 billion	2.6%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

February 2024: The Institute on Taxation And Economic Policy (ITEP) Issued A Report On Corporate Tax Avoidance In The First Five Years Of The 2017 Trump Tax Cuts, Which Cut The Corporate Tax Rate From 35 To 21 Percent. “The tax overhaul signed into law by former President Donald Trump in 2017 cut the federal corporate income tax rate from 35 percent to 21 percent, but during the first five years it has been in effect, most profitable corporations paid considerably less than that. This is mainly due to loopholes and special breaks that the 2017 tax law left in place and, in some cases, introduced. Corporate tax avoidance occurs because Congress allows it to occur, and the Trump tax law in many ways made it worse. The corporate minimum tax and expanded tax enforcement funding signed into law in 2022 by President Biden could begin to reduce corporate tax avoidance, as would other proposals from the White House that have not yet become law.” [Institute on Taxation and Economic Policy, [02/29/24](#)]

- **Institute on Taxation and Economic Policy Report: Corporate Tax Avoidance in the First Five Years of the Trump Tax Law** [Institute on Taxation and Economic Policy, [02/29/24](#)]
- **The Report Examined How Much Profitable Corporations Paid In Taxes From 2018 Through 2022, Following The Passage Of The 2017 Trump Tax Cuts.** “ITEP has documented the results since the Trump tax law has been in effect. An ITEP report finding that 55 large, profitable corporations avoided paying any federal corporate income taxes in 2020 was cited repeatedly by President Biden in arguing for the reforms that Congress eventually enacted as part of the Inflation Reduction Act (IRA). [...] This report goes further, examining corporations that have been profitable each year for five years, 2018 through 2022, and still finds many that paid very little in federal income taxes under the 2017 law.” [Institute on Taxation and Economic Policy, [02/29/24](#)]

The ITEP Report Found That 55 Profitable Corporations Paid Effective Tax Rates Of Less Than 5%, Including Major Companies Like T-Mobile, General Motors, AT&T, And FedEx. “The 342 companies included in this study paid an average effective income tax rate of just 14.1 percent during this five-year period, almost a third less than the statutory rate of 21 percent. [...] Of these, 55 (16 percent of the total 342 companies) paid effective rates of less than 5 percent. This is particularly striking given that all these companies were profitable for at least five years consecutively. Companies paying less than 5 percent include T-Mobile, DISH Network, Netflix, General Motors, AT&T, Bank of America, Citigroup, FedEx, Molson Coors, Nike, and many others.” [Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$47,000 From Ameren Corporation, A Top Tax Avoider Which Paid 0.0% On \$5.5 Billion In Profits It Made In The First Five Years Of The Trump Tax Cuts.

Billy Long’s Congressional Campaign Committee Took \$47,000 From Ameren Corporation’s PAC:

Source name	Recipient	Receipt date	Amount
AMEREN CORPORATION FEDERAL POLITICAL ACTION	BILLY LONG FOR	09/07/2021	\$2,000.00

COMMITTEE (AMEREN FEDPAC)	SENATE		
AMEREN CORPORATION FEDERAL POLITICAL ACTION COMMITTEE (AMEREN FEDPAC)	BILLY LONG FOR SENATE	07/20/2021	\$3,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	08/18/2020	\$1,500.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	06/26/2020	\$1,500.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	02/20/2020	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	02/20/2020	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	06/25/2019	\$2,500.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	05/29/2019	\$1,500.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	03/15/2019	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	06/30/2018	\$2,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	06/30/2018	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	03/30/2018	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	02/22/2018	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	10/31/2017	\$3,500.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	07/04/2017	\$1,500.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	09/30/2016	\$2,500.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	09/16/2016	\$1,500.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	03/29/2016	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	08/05/2015	\$2,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	07/22/2015	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	04/22/2015	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	02/27/2015	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	09/24/2014	\$2,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	06/03/2014	\$1,000.00

(AMERENFED PAC)	CONGRESS		
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	03/12/2014	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	10/25/2013	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	09/23/2013	\$2,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	05/30/2013	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	03/14/2013	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	09/20/2012	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	08/15/2012	\$1,000.00
AMEREN FEDERAL POLITICAL ACTION COMMITTEE (AMERENFED PAC)	BILLY LONG FOR CONGRESS	03/18/2011	\$1,000.00
		Total:	\$47,000.00

[Federal Election Commission, accessed [12/12/24](#)]

Ameren Paid An Effective Tax Rate Of 0.0% On \$5.5 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
	[...]		
Ameren	\$5.5 billion	\$0 million	0.0%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$37,500 From T-Mobile, A Top Tax Avoider That Paid An Effective Tax Rate Of -0.4% On \$17.9 Billion In Profits It Made In The First Five Years Of The Trump Tax Cuts.

Billy Long's Congressional Campaign Committees Took \$37,500 From T-Mobile's PAC:

Source name	Recipient	Receipt date	Amount
T-MOBILE US, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BELIEVE IN LIFE LIBERTY YOURSELF (BILLY PAC)	06/03/2020	\$5,000.00
T-MOBILE US, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BELIEVE IN LIFE LIBERTY YOURSELF (BILLY PAC)	11/05/2019	\$5,000.00
T-MOBILE US, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	06/04/2019	\$5,000.00
T-MOBILE US, INC. POLITICAL ACTION	BILLY LONG FOR CONGRESS	01/23/2019	\$5,000.00

COMMITTEE (T-PAC)			
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	10/09/2018	\$1,000.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	05/15/2018	\$500.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	05/15/2018	\$500.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	09/26/2017	\$1,000.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	09/21/2017	\$2,500.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	01/24/2017	\$1,000.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	09/29/2016	\$1,000.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	06/08/2016	\$1,000.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	06/08/2016	\$1,500.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	03/17/2015	\$2,500.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	01/03/2015	\$1,000.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	05/27/2014	\$1,000.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	04/30/2013	\$1,000.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	09/30/2011	\$1,000.00
T-MOBILE USA, INC. POLITICAL ACTION COMMITTEE (T-PAC)	BILLY LONG FOR CONGRESS	09/30/2010	\$1,000.00
		Total:	\$37,500.00

[Federal Election Commission, accessed 12/13/24]

T-Mobile US Paid An Effective Tax Rate Of -0.4% On \$17.9 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
	[...]		
T-Mobile US	\$17.9 billion	-\$80 million	-0.4%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$21,500 From General Motors, A Top Tax Avoider Which Only Paid An Effective Tax Rate Of Only 1.3% On \$33.1 Billion In Profits It Made In The First Five Years Of The Trump Tax Cuts.

Billy Long's Congressional Campaign Committee Took \$21,500 From General Motors:

Source name	Recipient	Receipt date	Amount
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	12/02/2019	\$3,000.00
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	12/02/2019	\$1,000.00
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	06/28/2019	\$2,000.00
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	05/11/2018	\$1,000.00
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	05/11/2018	\$1,000.00
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	02/09/2018	\$1,000.00
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	12/18/2017	\$3,000.00
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	09/28/2016	\$2,500.00
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	11/06/2015	\$1,000.00
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	09/30/2014	\$1,000.00
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	06/27/2014	\$1,000.00
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	04/30/2013	\$1,000.00
GENERAL MOTORS COMPANY POLITICAL ACTION COMMITTEE (GM PAC)	BILLY LONG FOR CONGRESS	09/30/2010	\$3,000.00
		Total:	\$21,500.00

[Federal Election Commission, accessed [12/12/24](#)]

General Motors Only Paid An Effective Tax Rate Of 1.3% On \$33.1 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
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[...]

General Motors	\$33.1 billion	\$431 million	1.3%
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[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$10,500 From Lumen Technologies (Formerly CenturyLink), A Top Tax Avoider Which Paid An Effective Tax Rate Of Only 3.2% On \$8.8 Billion In Profits In The First Five Years Of The Trump Tax Cuts.

Billy Long’s Congressional Campaign Committees Took \$10,500 From The PAC Of CenturyLink, Which Changed Its Name To Lume Technologies In 2020:

Source name	Recipient	Receipt date	Amount
CENTURYLINK INC. EMPLOYEES POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	06/28/2018	\$5,000.00
CENTURYLINK INC. EMPLOYEES POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	01/19/2018	\$2,500.00
CENTURYLINK INC. EMPLOYEES POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	09/19/2017	\$1,000.00
CENTURYLINK INC. EMPLOYEES POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	09/30/2013	\$1,000.00
CENTURYLINK INC. EMPLOYEES POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	05/08/2013	\$1,000.00
		Total:	\$10,500.00

[Federal Election Commission, accessed [12/12/24](#)]

- September 2020: CenturyLink Changed Its Name To Lumen Technologies.** “CenturyLink has a new brand name and bold new purpose. As Lumen Technologies, or simply Lumen, the company will help lead enterprises through the challenges and opportunities of the 4th Industrial Revolution – a time when smart, connective devices are everywhere.” [Lumen, [09/14/20](#)]

Lumen Technologies Paid An Effective Tax Rate Of 3.2% On \$8.8 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
	[...]		
Lumen Technologies	\$8.8 billion	\$279 million	3.2%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$8,500 From AmerisourceBergen (Now Cencora), A Top Tax Avoider Which Paid An Effective Tax Rate Of -3.9% On \$3.8 Billion In Profits It Made In The First Five Years Of The Trump Tax Cuts.

Billy Long’s Congressional Campaign Committee Took \$8,500 From AmerisourceBergen, Which Became Cencora In August 2023:

Source name	Recipient	Receipt date	Amount
AMERISOURCEBERGEN CORPORATION POLITICAL ACTION COMMITTEE (ABC PAC)	BILLY LONG FOR CONGRESS	08/04/2020	\$1,000.00
AMERISOURCEBERGEN CORPORATION POLITICAL ACTION COMMITTEE (ABC PAC)	BILLY LONG FOR CONGRESS	05/23/2018	\$2,500.00
AMERISOURCEBERGEN CORPORATION POLITICAL ACTION COMMITTEE (ABC PAC)	BILLY LONG FOR CONGRESS	09/30/2016	\$1,500.00
AMERISOURCEBERGEN CORPORATION POLITICAL ACTION COMMITTEE (ABC PAC)	BILLY LONG FOR CONGRESS	03/29/2016	\$1,000.00
AMERISOURCEBERGEN CORPORATION POLITICAL ACTION COMMITTEE (ABC PAC)	BILLY LONG FOR CONGRESS	12/10/2015	\$2,500.00
		Total:	\$8,500.00

[Federal Election Commission, accessed [12/13/24](#)]

- **August 2023: AmerisourceBergen Became Cencora.** “AmerisourceBergen becomes Cencora, in alignment with the company’s growing global footprint and central role in pharmaceutical access and care” [Cencora, [08/30/23](#)]

AmerisourceBergen Paid An Effective Tax Rate Of -3.9% On \$3.8 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
	[...]		
AmerisourceBergen	\$3.8 billion	-\$148 million	-3.9%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$8,000 From Southern Company, A Top Tax Avoider That Paid An Effective Tax Rate Of Only 3.1% On \$19 Million In Profits In The First Five Years Of The Trump Tax Cuts.

Billy Long’s Congressional Campaign Committee Took \$8,000 From Southern Company’s PAC:

Source name	Recipient	Receipt date	Amount
SOUTHERN COMPANY EMPLOYEES PAC	BILLY LONG FOR CONGRESS	04/12/2019	\$3,000.00
SOUTHERN COMPANY EMPLOYEES PAC	BILLY LONG FOR CONGRESS	09/29/2016	\$1,000.00
SOUTHERN COMPANY EMPLOYEES PAC	BILLY LONG FOR CONGRESS	11/18/2015	\$1,000.00
SOUTHERN COMPANY EMPLOYEES PAC	BILLY LONG FOR CONGRESS	11/18/2015	\$1,000.00
SOUTHERN COMPANY EMPLOYEES PAC	BILLY LONG FOR CONGRESS	09/30/2014	\$1,000.00

SOUTHERN COMPANY EMPLOYEES PAC	BILLY LONG FOR CONGRESS	05/15/2013	\$1,000.00
		Total:	\$8,000.00

[Federal Election Commission, accessed [12/12/24](#)]

Southern Company Only Paid An Effective Tax Rate Of 3.1% On \$582 Million In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
	[...]		
Southern	\$19.0 billion	\$582 million	3.1%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$7,500 From Evergy, Formerly KCP&L And Westar Energy—Evergy Is A Top Tax Avoider, Paying An Effective Tax Rate Of -2.2% On \$3.9 Billion In Profits It Made In The First Five Years Of The Trump Tax Cuts.

Billy Long’s Congressional Campaign Committee Took \$7,500 From Evergy, Formerly KCP&L And Westar Energy:

Source name	Recipient	Receipt date	Amount
EVERGY EMPLOYEE POWERPAC	BILLY LONG FOR CONGRESS	05/23/2017	\$1,500.00
KCPL POWER PAC - FEDERAL	BILLY LONG FOR CONGRESS	09/15/2016	\$1,000.00
KCPL POWER PAC - FEDERAL	BILLY LONG FOR CONGRESS	03/31/2015	\$3,000.00
KCPL POWER PAC - FEDERAL	BILLY LONG FOR CONGRESS	06/27/2014	\$1,000.00
KCPL POWER PAC - FEDERAL	BILLY LONG FOR CONGRESS	07/09/2013	\$1,000.00
		Total:	\$7,500.00

[Federal Election Commission, accessed [12/13/24](#)]

- **Evergy Was Formed From The 2018 Merger Of The KCP&L And Westar Energy.** “Local energy providers, Westar Energy and KCP&L are now serving customers as Evergy, the name of the holding company established when the companies merged last year.” [Evergy, [10/07/19](#)]

Evergy Paid An Effective Tax Rate Of -2.2% On \$3.9 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
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[...]

Energy	\$3.9 billion	-\$86 million	-2.2%
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[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$7,000 From Top Tax Avoider FedEx, Which Paid An Effective Tax Rate Of Only 4.6% On \$752 Million In Profits It Made In The First Five Years Of The Trump Tax Cuts.

Billy Long's Congressional Campaign Committee Took \$7,000 From FedEx Corporation's PAC:

Source name	Recipient	Receipt date	Amount
FEDEX CORPORATION POLITICAL ACTION COMMITTEE (FEDEXPAC)	BILLY LONG FOR CONGRESS	11/02/2018	\$1,000.00
FEDEXPAC FEDERAL EXPRESS POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	07/25/2014	\$1,000.00
FEDEXPAC FEDERAL EXPRESS POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	11/02/2012	\$1,000.00
FEDEXPAC FEDERAL EXPRESS POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	03/02/2011	\$2,000.00
FEDEXPAC FEDERAL EXPRESS POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	10/28/2010	\$2,000.00
		Total:	\$7,000.00

[Federal Election Commission, accessed [12/12/24](#)]

FedEx Paid An Effective Tax Rate Of Only 4.6% On \$752 Million In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
	[...]		
FedEx	\$16.2 billion	\$752 million	4.6%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$6,000 From Exelon Corporation, A Top Tax Avoider That Paid An Effective Tax Rate Of Only 4.8% On \$635 Million In The First Five Years Of The Trump Tax Cuts.

Billy Long's Congressional Campaign Committees Took \$6,000 From Exelon Corporation's PAC:

Source name	Recipient	Receipt date	Amount
EXELON CORPORATION POLITICAL ACTION COMMITTEE (EXELON PAC)	BILLY LONG FOR CONGRESS	06/28/2019	\$1,000.00
EXELON CORPORATION POLITICAL ACTION	BILLY LONG FOR CONGRESS	09/29/2016	\$1,000.00

COMMITTEE (EXELON PAC)			
EXELON CORPORATION POLITICAL ACTION COMMITTEE (EXELON PAC)	BILLY LONG FOR CONGRESS	12/18/2015	\$1,000.00
EXELON CORPORATION POLITICAL ACTION COMMITTEE (EXELON PAC)	BILLY LONG FOR CONGRESS	06/24/2015	\$1,000.00
EXELON CORPORATION POLITICAL ACTION COMMITTEE (EXELON PAC)	BILLY LONG FOR CONGRESS	09/29/2014	\$1,000.00
EXELON CORPORATION POLITICAL ACTION COMMITTEE (EXELON PAC)	BILLY LONG FOR CONGRESS	11/01/2013	\$1,000.00
		Total:	\$6,000.00

[Federal Election Commission, accessed [12/12/24](#)]

Exelon Paid An Effective Tax Rate Of 4.8% On \$635 Million In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
	[...]		
Exelon	\$13.1 billion	\$635 million	4.8%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$5,000 From Dominion Energy, A Top Tax Avoider That Paid An Effective Tax Rate Of -4.7% On \$10.2 Billion In Profits It Made In The First Five Years Of The Trump Tax Cuts.

Billy Long’s Congressional Campaign Committee Took \$5,000 From Dominion Energy’s PAC:

Source name	Recipient	Receipt date	Amount
DOMINION ENERGY, INC. POLITICAL ACTION COMMITTEE - DOMINION PAC	BILLY LONG FOR CONGRESS	09/14/2017	\$1,000.00
DOMINION RESOURCES, INC. POLITICAL ACTION COMMITTEE - DOMINION PAC	BILLY LONG FOR CONGRESS	09/27/2016	\$1,000.00
DOMINION RESOURCES, INC. POLITICAL ACTION COMMITTEE - DOMINION PAC	BILLY LONG FOR CONGRESS	11/06/2015	\$1,000.00
DOMINION RESOURCES, INC. POLITICAL ACTION COMMITTEE - DOMINION PAC	BILLY LONG FOR CONGRESS	09/29/2014	\$1,000.00
DOMINION RESOURCES, INC. POLITICAL ACTION COMMITTEE - DOMINION PAC	BILLY LONG FOR CONGRESS	11/01/2013	\$1,000.00
		Total:	\$5,000.00

[Federal Election Commission, accessed [12/12/24](#)]

Dominion Energy Paid An Effective Tax Rate Of -4.7% On \$10.2 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
[...]			
Dominion Energy	\$10.2 billion	-\$482 million	-4.7%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$4,500 From CMS Energy, A Top Tax Avoider Which Paid An Effective Tax Rate Of -3.1% On \$4.2 Billion In Profits It Made In The First Five Years Of The Trump Tax Cuts.

Billy Long’s Congressional Committee Took \$4,500 From CMS Energy Corporation’s PAC:

Source name	Recipient	Receipt date	Amount
CMS ENERGY CORPORATION EMPLOYEES FOR BETTER GOVERNMENT- FEDERAL	BILLY LONG FOR CONGRESS	09/28/2016	\$1,000.00
CMS ENERGY CORPORATION EMPLOYEES FOR BETTER GOVERNMENT- FEDERAL	BILLY LONG FOR CONGRESS	11/22/2013	\$1,000.00
CMS ENERGY CORPORATION EMPLOYEES FOR BETTER GOVERNMENT- FEDERAL	BILLY LONG FOR CONGRESS	04/30/2013	\$2,500.00
Total:			\$4,500.00

[Federal Election Commission, accessed [12/14/24](#)]

CMS Energy Paid An Effective Tax Rate Of -3.1% On \$4.2 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
[...]			
CMS Energy	\$4.2 billion	-\$128 million	-3.1%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$4,000 From DTE Energy, A Top Tax Avoider That Paid An Effective Tax Rate Of -8.5% On \$5.8 Billion In The First Five Years Of The Trump Tax Cuts.

Billy Long’s Congressional Campaign Committees Took \$4,000 From DTE Energy’s PAC:

Source name	Recipient	Receipt date	Amount
DTE ENERGY COMPANY POLITICAL ACTION	BILLY LONG FOR CONGRESS	08/13/2020	\$1,000.00

COMMITTEE			
DTE ENERGY COMPANY POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	06/25/2019	\$1,000.00
DTE ENERGY CO. PAC - FEDERAL	BILLY LONG FOR CONGRESS	09/15/2014	\$1,000.00
DTE ENERGY CO. PAC - FEDERAL	BILLY LONG FOR CONGRESS	11/01/2013	\$1,000.00
		Total:	\$4,000.00

[Federal Election Commission, accessed [12/12/24](#)]

DTE Energy Paid An Effective Tax Rate Of -8.5% On \$5.8 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
	[...]		
DTE Energy	\$5.8 billion	-\$494 million	-8.5%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$3,500 From Xcel Energy, A Top Tax Avoider That Paid An Effective Tax Rate Of -0.6% On \$7.5 Billion In Profits It Made In The First Five Years Of The Trump Tax Cuts.

Billy Long’s Congressional Campaign Committee Took \$3,500 From Xcel Energy’s PAC:

Source name	Recipient	Receipt date	Amount
XCEL ENERGY EMPLOYEE POLITICAL ACTION COMMITTEE (XPAC)	BILLY LONG FOR CONGRESS	06/25/2019	\$1,000.00
XCEL ENERGY EMPLOYEE POLITICAL ACTION COMMITTEE (XPAC)	BILLY LONG FOR CONGRESS	05/23/2018	\$1,500.00
XCEL ENERGY EMPLOYEE POLITICAL ACTION COMMITTEE (XPAC)	BILLY LONG FOR CONGRESS	11/06/2015	\$1,000.00
		Total:	\$3,500.00

[Federal Election Commission, accessed [12/12/24](#)]

Xcel Energy Paid An Effective Tax Rate Of -0.6% On \$7.5 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
	[...]		
Xcel Energy	\$7.5 billion	-\$47 million	-0.6%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$3,000 From Duke Energy, A Top Tax Avoider That Paid An Effective Tax Rate Of -7.9% On \$15.6 Billion In Profits It Made In The First Five Years Of The Trump Tax Cuts.

Billy Long's Congressional Campaign Committee Took \$3,000 From Duke Energy Corporation's PAC:

Source name	Recipient	Receipt date	Amount
DUKE ENERGY CORPORATION PAC	BILLY LONG FOR CONGRESS	11/27/2015	\$1,000.00
DUKE ENERGY CORPORATION PAC	BILLY LONG FOR CONGRESS	06/27/2014	\$1,000.00
DUKE ENERGY CORPORATION PAC	BILLY LONG FOR CONGRESS	10/30/2013	\$1,000.00
		Total:	\$3,000.00

[Federal Election Commission, accessed [12/12/24](#)]

Duke Energy Paid An Effective Tax Rate Of -7.9% On -\$1.2 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
	[...]		
Duke Energy	\$15.6 billion	-\$1.2 billion	-7.9%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$1,500 From American Water Works, A Top Tax Avoider Which Paid An Effective Tax Rate Of Only 3.1% On \$5.1 Billion In Profits In The First Five Years Of The Trump Tax Cuts.

Billy Long's Congressional Campaign Committee Took \$1,500 From American Water Works' PAC:

Source name	Recipient	Receipt date	Amount
AMERICAN WATER WORKS COMPANY, INC. FEDERAL PAC A/K/A AMERICAN WATER FEDERAL PAC	BILLY LONG FOR CONGRESS	09/23/2016	\$1,000.00
AMERICAN WATER WORKS COMPANY, INC. FEDERAL PAC A/K/A AMERICAN WATER FEDERAL PAC	BILLY LONG FOR CONGRESS	12/28/2013	\$500.00
		Total:	\$1,500.00

[Federal Election Commission, accessed [12/13/24](#)]

American Water Works Paid An Effective Tax Rate Of 3.1% On \$5.1 Billion In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
[...]			
American Water Works	\$5.1 billion	\$158 million	3.1%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Billy Long Took \$1,000 From NextEra Energy, A Top Tax Avoider That Paid An Effective Tax Rate Of Only 1.2% On \$287 Million In Taxes In The First Five Years Of The Trump Tax Cuts.

Billy Long’s Congressional Campaign Committee Took \$1,000 From NextEra Energy’s PAC:

Source name	Recipient	Receipt date	Amount
NEXTERA ENERGY, INC. POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	11/15/2013	\$1,000.00
Total:			\$1,000.00

[Federal Election Commission, accessed [12/12/24](#)]

NextEra Energy Only Paid An Effective Tax Rate Of 1.2% On \$287 Million In Profits It Made From 2018 To 2022:

Figure 3.

55 Companies With Five-Year Effective Tax Rates Under 5%, 2018-2022

Corporation	Profits	Tax	Effective Tax Rate
[...]			
NextEra Energy	\$23.1 billion	\$287 million	1.2%

[Institute on Taxation and Economic Policy, [02/29/24](#)]

Long Also Took \$7,250 From Microsoft, Which The IRS Has Pursued For Nearly \$29 Billion In Back Taxes From An “Egregious Tax Evasion Scheme” And Held \$140 Billion Offshore The Year The Trump Tax Cuts Were Passed.

While In Congress, Billy Long Took \$7,250 From Microsoft, Which The IRS Has Pursued For Nearly \$29 Billion In Back Taxes From An “Egregious Tax Evasion Scheme,” Held \$140 Billion Offshore The Year The TCJA Passed, And Spent Over Over \$68.5 Million While Lobbying On Tax Issues Since Q1 2017.

Billy Long's Congressional Campaign Committees Took \$7,250 From Microsoft's PAC:

Source name	Recipient	Receipt date	Amount
MICROSOFT CORPORATION POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	11/04/2019	\$1,500.00
MICROSOFT CORPORATION POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	06/30/2016	\$1,000.00
MICROSOFT CORPORATION POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	10/16/2015	\$1,000.00
MICROSOFT CORPORATION POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	09/30/2010	\$1,000.00
MICROSOFT CORPORATION POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	06/27/2013	\$1,000.00
MICROSOFT CORPORATION POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	04/02/2012	\$1,000.00
MICROSOFT CORPORATION POLITICAL ACTION COMMITTEE	BILLY LONG FOR CONGRESS	10/05/2018	\$750.00
		Total:	\$7,250.00

[Federal Election Commission, accessed [12/10/24](#)]

October 2023: The IRS Said Microsoft Owed \$28.9 Billion In Back Taxes, Plus Penalties And Interest, Following A “Long-Running” Probe Into The Company’s Allocation Of Profits Among Different Countries And Tax Jurisdictions To “Minimize Their Tax Burden.” “The Internal Revenue Service says Microsoft owes the U.S. Treasury \$28.9 billion in back taxes, plus penalties and interest, the company revealed Wednesday in a securities filing. That figure, which Microsoft disputes, stems from a long-running IRS probe into how Microsoft allocated its profits among countries and jurisdictions in the years 2004 to 2013. Critics of that practice, known as transfer pricing, argue that companies frequently use it to minimize their tax burden by reporting lower profits in high-tax countries and higher profits in lower-tax jurisdictions.” [Associated Press, [10/12/23](#)]

The IRS’s Audit Of Microsoft Dated Back To 2007 And Was “One Of The Largest” In The Agency’s History. “The IRS began an audit of Microsoft in 2007 that the agency described in federal court documents last year as ‘one of the largest in the Service’s history.’” [Associated Press, [10/12/23](#)]

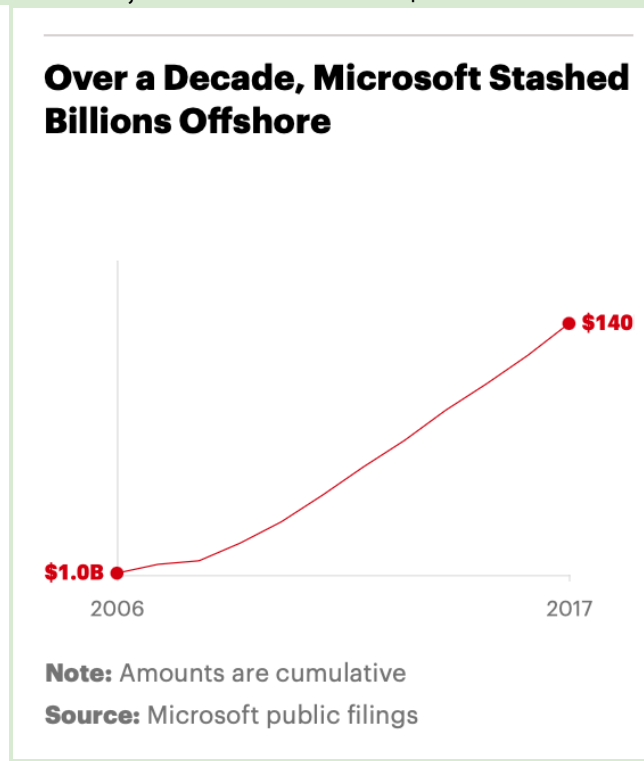
A Federal Judge Siding With The IRS Said “The Court Finds Itself Unable To Escape The Conclusion That A Significant Purpose, If Not The Sole Purpose, Of Microsoft’s Transactions Was To Avoid Or Evade Federal Income Tax.” “By the time ProPublica published its story on the audit in 2020, the two sides had sued each other, and one case had long been stuck in court. Almost three years after the last motions in the case, a federal judge still had not ruled on whether the IRS should receive documents it was seeking. Shortly after ProPublica asked the court for an update, the ruling finally came down. The judge sided with the IRS, writing ‘the Court finds itself unable to escape the conclusion that a significant purpose, if not the sole purpose, of Microsoft’s transactions was to avoid or evade federal income tax.’ He agreed with the IRS’ characterization of the deal as a tax shelter.” [ProPublica, [10/13/23](#)]

As Part Of The Scheme, Microsoft Sold Its Intellectual Property To An 85-Person CD Factory It Owned In Puerto Rico, To Which It Transferred Its Profits—A Deal Which The IRS Said “Serv[ed] No Material Economic Purpose Except To Shift Income.” “The audit focused on a deal the agency would later describe as ‘illusory in nature, serving no material economic purpose except to shift income.’ In 2005, ProPublica wrote, Microsoft ‘sold its most valuable possession — its intellectual property — to an 85-person factory it owned in a small Puerto Rican city.’ Having struck a favorable tax deal with Puerto Rico, Microsoft then channeled its profits to the facility, which burned Windows and Office software onto CDs” [ProPublica, [10/13/23](#)]

Sen. Elizabeth Warren (D-MA) Said Microsoft “‘Fought Back With Every Tool It Could Muster’ To Derail The IRS’s Audit Activity, Adding The Company “‘Faced A Near-Zero Tax Rate From 2004 To 2013” As Part Of Its Alleged Scheme. “In the letter, Senator Warren also highlighted earlier reports indicating that Microsoft officials were aware of the company’s questionable behavior and ‘fought back with every tool it could muster’ to derail the IRS’s audit activity, which came after Microsoft allocated billions in profits to a tiny subsidiary in Puerto Rico, where the company faced a near-zero tax rate from 2004 to 2013.” [Sen. Elizabeth Warren, [10/18/23](#)]

- **Sen. Warren Press Release Headline: Senator Warren Questions Microsoft over “Deeply Disturbing” Reports Company Owes IRS \$28.9 Billion Due to Egregious Tax Evasion Scheme** [Sen. Elizabeth Warren, [10/18/23](#)]

Microsoft “Stashed Billions Offshore,” With As Much As \$140 Billion In 2017, The Year Of The TCJA:



[ProPublica, [01/22/20](#)]

Since Q1 2017, Tom Roesser Has Appeared On Microsoft Lobbying Disclosures In Which It Reported Spending Over \$68.5 Million While Lobbying On Tax Reform, TCJA Provisions, And Corporate Taxes, Among Other Tax Issues:

Registrant Name	Report Type	Report Year	Amount Reported	Relevant Issue(s)
Microsoft Corporation	2nd Quarter - Report	2024	\$2,356,000	Corporate tax, transfer pricing, treaty, foreign tax credit, mobile worker, international tax, and foreign tax issues.
Microsoft Corporation	1st Quarter - Report	2024	\$2,278,000	Corporate tax, transfer pricing, treaty, foreign tax credit, mobile worker, international tax, and foreign tax issues.
Microsoft Corporation	4th Quarter - Report	2023	\$2,120,000	Corporate tax, transfer pricing, treaty, foreign tax credit, mobile worker, international tax, and foreign tax issues.

Microsoft Corporation	4th Quarter - Amendment	2022	\$2,540,000	Corporate tax, transfer pricing, treaty, foreign tax credit, mobile worker, international tax, and foreign tax issues.; Administrations Fiscal Year 2022 and 2023 Revenue Proposals relating to corporate and international taxation.
Microsoft Corporation	3rd Quarter - Report	2023	\$2,330,000	Corporate tax, transfer pricing, treaty, foreign tax credit, mobile worker, international tax, and foreign tax issues.; Administrations Fiscal Year 2022 and 2023 Revenue Proposals relating to corporate and international taxation.
Microsoft Corporation	2nd Quarter - Report	2023	\$2,300,000	Corporate tax, transfer pricing, treaty, foreign tax credit, mobile worker, international tax, and foreign tax issues.; Administrations Fiscal Year 2022 and 2023 Revenue Proposals relating to corporate and international taxation.
Microsoft Corporation	3rd Quarter - Amendment	2022	\$2,300,000	Corporate tax, transfer pricing, treaty, foreign tax credit, mobile worker, international tax, and foreign tax issues.; Administrations Fiscal Year 2022 and 2023 Revenue Proposals relating to corporate and international taxation.
Microsoft Corporation	2nd Quarter - Amendment	2022	\$2,410,000	Corporate tax, transfer pricing, treaty, foreign tax credit, mobile worker, international tax, and foreign tax issues.; Administrations Fiscal Year 2022 and 2023 Revenue Proposals relating to corporate and international taxation.
Microsoft Corporation	1st Quarter - Amendment	2023	\$2,220,000	Corporate tax, transfer pricing, treaty, foreign tax credit, mobile worker, international tax, and foreign tax issues.; Administrations Fiscal Year 2022 and 2023 Revenue Proposals relating to corporate and international taxation.
Microsoft Corporation	4th Quarter - Report	2021	\$2,470,000	Corporate tax, transfer pricing, treaty, foreign tax credit, mobile worker, international tax, and foreign tax issues.; Administrations Fiscal Year 2022 and 2023 Revenue Proposals relating to corporate and international taxation.
Microsoft Corporation	3rd Quarter - Report	2021	\$2,630,000	Corporate tax, transfer pricing, treaty, foreign tax credit, mobile worker, international tax, and foreign tax issues.; Administrations Fiscal Year 2022 and 2023 Revenue Proposals relating to corporate and international taxation.
Microsoft Corporation	2nd Quarter - Report	2021	\$2,470,000	Corporate tax, transfer pricing, treaty, foreign tax credit, mobile worker, international tax, and foreign tax issues.; Administrations Fiscal Year 2022 and 2023 Revenue Proposals relating to corporate and international taxation.
Microsoft Corporation	1st Quarter - Report	2021	\$2,590,000	Corporate Tax, transfer pricing, treaty, foreign tax credit, stranded worker, international tax, and foreign tax issues.
Microsoft Corporation	4th Quarter - Report	2020	\$2,190,000	Corporate Tax, transfer pricing, treaty, foreign tax credit, stranded worker, international tax, and foreign tax issues.
Microsoft Corporation	3rd Quarter - Report	2020	\$1,880,000	Transfer pricing, treaty, foreign tax credit, stranded worker, international tax, and foreign tax issues
Microsoft Corporation	2nd Quarter - Report	2020	\$2,910,000	Transfer pricing, treaty, foreign tax credit, stranded worker, international tax, and foreign tax issues.
Microsoft Corporation	1st Quarter -	2020	\$2,394,000	Transfer pricing, treaty, foreign tax credit, stranded worker,

Corporation	Report			international tax, and foreign tax issues.
Microsoft Corporation	4th Quarter - Report	2019	\$2,390,000	Transfer pricing, treaty, foreign tax credit, stranded worker, international tax, and foreign tax issues.
Microsoft Corporation	3rd Quarter - Report	2019	\$2,250,000	Transfer pricing, treaty, foreign tax credit, stranded worker, international tax, and foreign tax issues.
Microsoft Corporation	2nd Quarter - Report	2019	\$2,740,000	Transfer pricing, treaty, foreign tax credit, international tax, and foreign tax issues.; Subtitle D of H.R. 1, Tax Cuts and Jobs Act.
Microsoft Corporation	1st Quarter - Report	2019	\$2,790,000	Transfer pricing, treaty, foreign tax credit, international tax, and foreign tax issues.; Subtitle D of H.R. 1, Tax Cuts and Jobs Act.
Microsoft Corporation	4th Quarter - Report	2018	\$2,340,000	Transfer pricing, treaty, foreign tax credit, international tax, and foreign tax issues.; Subtitle D of HR 1, Tax Cuts and Jobs Act (including Internal Revenue Code Sections 250 and 951A).
Microsoft Corporation	3rd Quarter - Report	2018	\$2,240,000	Transfer pricing, treaty, foreign tax credit, international tax, and foreign tax issues.; Subtitle D of HR 1, Tax Cuts and Jobs Act (including Internal Revenue Code Sections 250 and 951A)
Microsoft Corporation	2nd Quarter - Report	2018	\$2,640,000	Transfer pricing, treaty, foreign tax credit, international tax, and foreign tax issues.; Subtitle D of HR 1, Tax Cuts and Jobs Act (including Internal Revenue Code Sections 250 and 951A)
Microsoft Corporation	1st Quarter - Report	2018	\$2,300,000	Transfer pricing, treaty, foreign tax credit, international tax, and foreign tax issues.; IRS exam process reform legislation including H.R.3220 the Preserving Taxpayers' Rights Act.
Microsoft Corporation	4th Quarter - Report	2017	\$2,180,000	Transfer pricing, treaty, foreign tax credit, international tax, and foreign tax issues.; IRS exam process reform legislation including H.R.3220 the Preserving Taxpayers' Rights Act
Microsoft Corporation	3rd Quarter - Report	2017	\$1,950,000	Transfer pricing, treaty, foreign tax credit, international tax, and foreign tax issues.; IRS exam process reform legislation including H.R.3220 the Preserving Taxpayers' Rights Act.
Microsoft Corporation	2nd Quarter - Report	2017	\$2,070,000	Tax reform proposals.; Transfer pricing, treaty, foreign tax credit, international tax, and foreign tax issues.; IRS exam process reform legislation.
Microsoft Corporation	1st Quarter - Report	2017	\$2,300,000	Tax reform proposals.; Transfer pricing, treaty, foreign tax credit, international tax, and foreign tax issues.; IRS exam process reform legislation.
		Total:	\$68,578,000	