November 6, 2026

BY FIRST-CLASS MAIL

The Honorable Kristin Collins
Tax Commissioner
Virginia Department of Taxation
1957 Westmoreland Street
Richmond, Virginia 23230

Re: Referral for examination: unreported 2024 income of Thomas D. Homan and Homeland Strategic Consulting LLC, Spotsylvania County

Dear Commissioner Collins:

The undersigned organizations are non-partisan, nonprofit organizations supporting transparent government and opposing corruption. We write to refer for the Department's examination a matter of public record: a $50,000 cash payment that Thomas D. Homan, now Assistant to the President and Border Czar and then a private consultant whose business was registered in Spotsylvania County, reportedly accepted from undercover FBI agents in September 2024. No public filing or statement that we could find indicates that the payment was reported as income.

We urge the Department to examine (1) the 2024 and 2025 returns, if any, of Homeland Strategic Consulting LLC, a Virginia limited liability company with its only office in Spotsylvania County, and (2) Mr. Homan's 2024 and 2025 Virginia individual income tax returns. As explained below, a cash payment for help securing federal contracts is gross income whatever its source. And it seemingly qualifies as Virginia income on either of two independent grounds: (1) the LLC that sold the service is a Virginia business, and (2) Mr. Homan, by his own account, is a Virginia domiciliary. Nothing in the public record shows that the cash was returned, loaned, or donated, much less publicly disclosed. Once the Department discovers a possible omission, the Code directs it to undertake an examination. We suggest that the Department do so here.

Every fact below comes from the public record. We urge the Department only to undertake the same examination any Virginia taxpayer would receive on the same facts.

I. Background

According to published reports, on September 20, 2024, "with hidden cameras recording the scene at a meeting spot in Texas," Mr. Homan accepted $50,000 in bills

from undercover FBI agents posing as business executives.[1] Homan reportedly accepted the cash in a takeout bag from the restaurant chain CAVA. Homan reportedly represented to the agents that "he would facilitate securing contracts for them in exchange for money once he was in office."[2] Investigators reportedly viewed the payment as "the start of the relationship."[3] Mr. Homan reportedly said on the recording that he would keep the money in a trust until he had completed his service in the administration, but no account we have located describes it as a loan or as a contribution to any organization.[4] The Justice Department launched an investigation but closed it in 2025 without pressing charges.[5]

Although it identifies other sources of compensation above $5,000, Mr. Homan's February 2025 federal financial disclosure form does not list the payment.[6] His August 2026 annual disclosure (covering calendar year 2025) reports a $100,000 item of "business income" from the LLC with the endnote "Payment received in 2025 for

---

[1] Carol Leonnig & Ken Dilanian, *Tom Homan Was Investigated for Accepting $50,000 from Undercover FBI Agents. Trump's DOJ Shut It Down*, MS NOW (Sept. 20, 2025), https://www.ms.now/news/tom-homan-cash-contracts-trump-doj-investigation-rcna232568, archived at https://web.archive.org/web/20260828145148/https://www.ms.now/news/tom-homan-cash-contracts-trump-doj-investigation-rcna232568.

[2] *Id.*

[3] The New York Times, *The Daily: The Border Czar and a Bag of $50,000* (Oct. 15, 2025) (transcript), at 09:16 (remarks of N.Y. Times reporter Devlin Barrett), https://podcasts.happyscribe.com/the-daily/the-border-czar-and-a-bag-of-50-000, archived at https://web.archive.org/web/20260211094445/https://podcasts.happyscribe.com/the-daily/the-border-czar-and-a-bag-of-50-000.

[4] Sarah N. Lynch, *Trump Aide Homan Accepted $50,000 in Bribery Sting Operation, Sources Say*, Reuters (Sept. 22, 2025), https://www.reuters.com/world/us/trump-aide-homan-accepted-50000-bribery-sting-operation-sources-say-2025-09-21/.

[5] Leonnig & Dilanian, *supra* note 2.

[6] Thomas Homan, OGE Form 278e (New Entrant), signed Feb. 10, 2025, https://www.whitehouse.gov/wp-content/uploads/2025/08/Homan-Thomas.pdf (Encl. A), Part 4.

services rendered in 2024." It is thus clear that he continued receiving revenue for 2024 services in 2025.[7]

Mr. Homan's and the administration's public statements about the payment have been inconsistent. On September 22, 2025, the White House press secretary said, "Mr. Homan never took the $50,000 that you're referring to, so you should get your facts straight."[8] On October 15, 2025, Mr. Homan said, "I didn't take $50,000 from anybody."[9] In January 2026, asked again on national television, he repeated that he "didn't take $50,000 from anybody," but he also said he "did not keep any" and "didn't have any money to return."[10] At an October 7, 2025, Senate Judiciary Committee oversight hearing, then-Attorney General Pam Bondi declined to say whether Mr. Homan received the money, whether he declared it as taxable income, or where it might be, testifying only that investigators "found no credible evidence of any

---

[7] Thomas Homan, OGE Form 278e (Annual Report, 2026), signed Aug. 13, 2026, https://www.whitehouse.gov/wp-content/uploads/2026/09/Homan-Thomas-2026-Annual.pdf (Encl. B), Part 2, line 1, and accompanying endnote.

[8] Andrew Feinberg, *Trump Border Czar Homan 'Never Took the $50,000' Cash, White House Insists of Alleged 'Videotaped' Bribe in Cava Takeout Bag*, The Independent (Sept. 22, 2025), *reprinted at* https://www.aol.com/news/trump-border-czar-homan-never-191758499.html.

[9] Jennifer Bowers Bahney, *"Give Me a Break!" Tom Homan Huffs at Reporter's Question About Bribery Scandal*, Mediaite (Oct. 16, 2025) (quoting Mr. Homan's remarks at an Oct. 15, 2025, NewsNation town hall), https://www.mediaite.com/media/news/give-me-a-break-tom-homan-huffs-at-reporters-question-about-bribery-scandal, archived at https://web.archive.org/web/20251016203720/https://www.mediaite.com/media/news/give-me-a-break-tom-homan-huffs-at-reporters-question-about-bribery-scandal/.

[10] Joe DePaolo, *"I Will Not Answer Any More of These Questions!" Tom Homan Bristles at Kristen Welker Confronting Him About Alleged $50K Payoff*, Mediaite (Jan. 11, 2026), https://mediaite.com/media/news/i-will-not-answer-any-more-of-these-questions-tom-homan-bristles-at-kristen-welker-confronting-him-about-alleged-50k-payoff, archived at https://web.archive.org/web/20260111170929/https://www.mediaite.com/media/news/i-will-not-answer-any-more-of-these-questions-tom-homan-bristles-at-kristen-welker-confronting-him-about-alleged-50k-payoff/; *see also Meet the Press*, NBC News (Jan. 11, 2026), https://www.nbcnews.com/meet-the-press/meet-press-january-11-2026-n1313206, archived at https://web.archive.org/web/20260111171904/https://www.nbcnews.com/meet-the-press/meet-press-january-11-2026-n1313206.

wrongdoing."[11] No public source reports that the FBI recovered the money or that Mr. Homan returned it.

II. The payment was 2024 Virginia taxable income if Mr. Homan received it.

Virginia taxable income begins with federal adjusted gross income. Va. Code Ann. § 58.1-322. Terms in Virginia's income tax chapter carry their federal meaning. § 58.1-301(A). Federal gross income is "all income from whatever source derived," including "[c]compensation for services, including fees, commissions, fringe benefits, and similar items." 26 U.S.C. § 61(a)(1). Income is received for income tax purposes at the point at which a taxpayer has dominion and control over it such that they can derive "realizable economic value from" the payment. *Rutkin v. United States*, 343 U.S. 130, 137 (1952). Thus, at the point at which Mr. Homan or Homeland Strategic Consulting LLC reportedly accepted the $50,000 payment it would have been taxable income for purposes of the Virginia tax code. *See, e.g., Ianniello v. Comm'r,* 98 T.C. 165, 173 (1992) (finding that "a taxpayer who unlawfully acquires cash has possession and receives gross income in the taxable year that he unlawfully acquires the cash"). That is true even if he "did not keep any," as he says he did. *See Wood v. United States*, 863 F.2d 417, 419 (5th Cir. 1989) (stating that the "legal test for taxable income is dominion and control, and that test in its terms excludes consideration of what happens to income after it flows from the taxpayer's hands").

An unlawful income source is taxable. *United States v. Sullivan*, 274 U.S. 259, 263 (1927) (concluding that there is no "reason why the fact that a business is unlawful

---

[11] Zach Montague, *Tom Homan Was Said to Have Received $50,000 From Agents. He May Not Have to Return It.*, N.Y. Times (Oct. 8, 2025) (quoting Ms. Bondi), https://www.nytimes.com/2025/10/08/us/politics/tom-homan-sting-money.html, archived at https://web.archive.org/web/20251008170213/https://www.nytimes.com/2025/10/08/us/politics/tom-homan-sting-money.html; *see also* Jose Pagliery, *Senators Grill Pam Bondi Over FBI's Alleged $50,000 Tom Homan Bribe*, NOTUS (Oct. 7, 2025), archived at https://web.archive.org/web/20260614004721/https://www.notus.org/senate/pam-bondi-senate-fbi-tom-homan-alleged-bribe (the original address, https://www.notus.org/senate/pam-bondi-senate-fbi-tom-homan-alleged-bribe, now redirects to The Washington Sun), reposted at https://www.welch.senate.gov/senators-grill-pam-bondi-over-fbis-alleged-50000-tom-homan-bribe, archived at https://web.archive.org/web/20251012152900/https://www.welch.senate.gov/senators-grill-pam-bondi-over-fbis-alleged-50000-tom-homan-bribe/.

should exempt it from paying the taxes that if lawful it would have to pay"); *James v. United States*, 366 U.S. 213, 218 (1961) (plurality opinion) (listing "bribes" and "graft" among the unlawful gains long recognized as taxable).

III. The payment was apparently income of a Virginia business.

Mr. Homan and his consulting company are domiciled in Virginia. Mr. Homan formed Homeland Strategic Consulting LLC under Virginia law in May 2018. State Corporation Commission records show that Mr. Homan serves as the LLC's registered agent, that its registered office is an address in Spotsylvania County, and that its principal office is an address in Fredericksburg.[12] Mr. Homan's February 2025 financial disclosure lists that LLC in "Fredericksburg, Virginia," identifies him as its "President" from July 2018 through December 2024, and reports $360,000 in "Salary" from it.[13] In a January 2026 podcast interview, Mr. Homan identified himself

[12] Virginia State Corporation Commission, Clerk's Information System, Entity ID S7500269 (Homeland Strategic Consulting LLC; formed May 2, 2018; registered agent Thomas D. Homan, locality Spotsylvania County).

[13] Thomas Homan, OGE Form 278e (New Entrant), signed Feb. 10, 2025, https://www.whitehouse.gov/wp-content/uploads/2025/08/Homan-Thomas.pdf (Encl. A), Parts 1 and 2. The filing also refers, in Part 3, to a "Homeland Security Consulting LLC." Commission records show no such entity connected to Mr. Homan (the one Virginia entity of that name is unrelated to him), so we treat the two names as references to a single LLC (based on a search of the Commission's Clerk's Information System). Signatory Democracy Defenders Fund notified the Department of Homeland Security and the U.S. Office of Government Ethics of the potential omission of the $50,000 payment from Mr. Homan's OGE Form 278e on September 25, 2025. Letter from Democracy Defenders Fund to the U.S. Office of Government Ethics and Department of Homeland Security (Sep. 23, 2025), https://www.democracydefendersfund.org/wp-content/uploads/2026/04/DDF._Complaint._Homan_278__9.23.2025_.pdf.

as "a resident of Virginia."[14] And in a September 2026 interview, he called himself "a Virginian."[15]

The reporting describes the payment as consideration for Mr. Homan's services as a consultant, the business he conducted through Homeland Strategic Consulting LLC from July 2018 through December 2024. If the cash was a receipt of that business, it is Virginia-source income to the extent it is attributable to business conducted in Virginia, and the Department can reach it on that basis, whatever Mr. Homan's own domicile.

The LLC appears to be a Virginia entity in every sense the tax code recognizes. It was organized under Virginia law in 2018. Its registered office, which its sole member has certified is also his business office, is in Spotsylvania County.[16] No public record that we found shows an office, employee, or registration anywhere else during 2024. Mr. Homan's February 2025 disclosure lists a series of compensation sources for "Consulting Services" during the reporting period and states that the LLC "will remain dormant during appointment."[17] Mr. Homan himself has called the LLC "a

---

[14] Joseph A. Wulfsohn, *Tom Homan Vows to Work Around New Dem Virginia Gov. Spanberger's Executive Order Ending ICE Cooperation*, Fox News (Jan. 22, 2026), https://www.foxnews.com/media/tom-homan-vows-work-around-new-dem-va-gov-spanbergers-executive-order-ending-ice-cooperation, archived at https://web.archive.org/web/20260123020009/https://www.foxnews.com/media/tom-homan-vows-work-around-new-dem-va-gov-spanbergers-executive-order-ending-ice-cooperation.

[15] Nick Minock, *White House Blasts Moore's, Spanberger's Actions on ICE, Illegal Immigrant Crime*, WJLA-TV 7News (Sept. 30, 2026) (on-camera interview with the author), https://wjla.com/news/local/tom-homan-donald-trump-border-czar-ice-immigration-enforcement-virginia-maryland-wes-moore-abigail-spanberger-stacey-kincaid-fairfax-county-nick-minock-7news-masks-face-coverings-detainers-judicial-warrants-287g-agreements-public-safety, archived at https://web.archive.org/web/20261004043426/https://wjla.com/news/local/tom-homan-donald-trump-border-czar-ice-immigration-enforcement-virginia-maryland-wes-moore-abigail-spanberger-stacey-kincaid-fairfax-county-nick-minock-7news-masks-face-coverings-detainers-judicial-warrants-287g-agreements-public-safety.

[16] S*ee* note 12, supra.

[17] Thomas Homan, OGE Form 278e (New Entrant), signed Feb. 10, 2025 (Encl. A), Parts 3 and 4.

very successful business that I ran."[18] And the business sold exactly what the undercover agents were reportedly buying. As of December 2024, the LLC's website advertised "a proven track record of opening doors and bringing successful relationships to our clients, resulting in tens of millions of dollars of federal contracts to private companies," along with "working relations with DHS [Department of Homeland Security], DOJ [Department of Justice], DOD [Department of Defense], and numerous foreign governments around the world."[19] A cash payment for help securing federal contracts was a receipt of that business.

A consulting practice run from a Spotsylvania home office by its only member is a "business, trade, profession or occupation carried on in Virginia," and income from such a business is income from Virginia sources. Va. Code Ann. § 58.1-302; 23 Va. Admin. Code § 10-110-30(D)(2). A nonresident's Virginia taxable income is measured by the share of his income that comes from Virginia sources. Va. Code Ann. § 58.1-325(A).

Based on this analysis, the payment is taxable in Virginia, unless it was not considered a receipt of the business at all, or Homeland Strategic Consulting LLC lacked the required nexus to Virginia for income tax purposes. Neither exception finds support in the public record as we understand it—the LLC seemingly had no

---

[18] Rebecca Beitsch, *Homan Sidesteps Question on Alleged $50,000 Payment Saying, 'I Did Nothing Criminal'*, The Hill (Sept. 23, 2025), https://thehill.com/homenews/administration/5517204-tom-homan-border-czar-50k-payment/, archived at https://web.archive.org/web/20250923125850/https://thehill.com/homenews/administration/5517204-tom-homan-border-czar-50k-payment/.

[19] Naomi LaChance, *Incoming Trump Border Czar's Firm Brags About Helping Companies Get Contracts*, Rolling Stone (Dec. 30, 2024) (quoting the firm's website; bracketed expansions in original), https://www.rollingstone.com/politics/politics-features/trump-border-tom-homan-firm-federal-contracts-1235219657/, archived at https://web.archive.org/web/20260516231244/https://www.rollingstone.com/politics/politics-features/trump-border-tom-homan-firm-federal-contracts-1235219657/; *see also* Dan Friedman, Russ Choma& Nick Schwellenbach, *Border Czar's Former Clients Cash in on Trump's Immigration Crackdown*, Project On Government Oversight (Dec. 8, 2025) (confirming that the site carried the "proven track record of opening doors" language as of December 2024), https://www.pogo.org/investigates/border-czars-former-clients-cash-in-on-trumps-immigration-crackdown, archived at https://web.archive.org/web/20260326211023/https://www.pogo.org/investigates/border-czars-former-clients-cash-in-on-trumps-immigration-crackdown.

office, employee, or registration outside Virginia in 2024, the reporting describes the agents seeking his services and the payment as the start of a business relationship, and the LLC's own website described contract-procurement help as the service it sold. In any event, a personal receipt would not end the inquiry. It is Virginia income if Mr. Homan was a Virginia domiciliary.

IV. The public record suggests that Mr. Homan was domiciled in Virginia in 2024.

Virginia taxes the full income of a "resident," which includes "every person domiciled in Virginia at any time during the taxable year." Va. Code Ann. § 58.1-302. The burden of proving that a domicile has been abandoned "rests with the individual," and "physical presence elsewhere is insufficient to abrogate Virginia domicile." 23 Va. Admin. Code § 10-110-30(B)(3).

The public indicators point toward Spotsylvania County. Mr. Homan is the designated registered agent for the LLC at a Spotsylvania County address and appears to own a home there. A Virginia LLC registered to a home the owner has held for more than a decade, with the owner as his own registered agent, strongly suggests a Virginia domicile. Mr. Homan's own words point the same way. In January 2026, a year into his White House post, he called himself "a resident of Virginia."[20] In September 2026, he said, "I live in the region. I'm a taxpayer. I'm a Virginian."[21] And his time in Washington has not moved his home. In September 2025, he told an interviewer, "I haven't lived with my wife in months because I don't want her to be here right now with all the threats."[22] The family home on the county's records is the Spotsylvania residence, and his own presence in Washington for the job is "insufficient to abrogate Virginia domicile." 23 Va. Admin. Code § 10-110-30(B)(3).

V. The public record meets the Department's own threshold for requiring an examination.

The Code does not leave examination to discretion once the Department learns of a possible omission. Once a return reaches the Department, "it shall examine and audit it." Va. Code Ann. § 58.1-307(A). And "[i]f the Tax Commissioner ascertains that any person has failed to make a proper return or to pay in full any proper tax, [she] shall assess the taxes prescribed by law," along with any "penalty prescribed by law." §

[20] Wulfsohn, *supra* note 14.

[21] Minock, *supra* note 15.

[22] Beitsch, *supra* note 18.

58.1-1812(A). To make that determination, the Commissioner may "cause the books and records of any taxpayer" to be examined by the Department's auditors, § 58.1-219, and may summon witnesses or compel production of documents, § 58.1-216(A).

VI. The Department holds every remedy the matter requires.

A fraudulent understatement carries a penalty of 100 percent of the tax with interest. §§ 58.1-308, 58.1-1812(A). Whether the LLC itself owes a return and penalties and whether Mr. Homan is personally liable for any entity-level tax turns on the LLC's federal classification election, which the Department can verify from its own records. One federal record bears directly on the question: any person engaged in a trade or business who, "in the course of such trade or business, receives more than $10,000 in cash in 1 transaction," must report the payer, the amount, and the date to the Internal Revenue Service via a Form 8300, 26 U.S.C. § 6050I(a)–(b). Whether a Form 8300 was filed for the September 2024 receipt is a fact the Department can pursue through its exchange agreement with federal tax officials.

Federal law authorizes the Internal Revenue Service to share federal returns and return information with a state tax agency for use in administering state tax law, 26 U.S.C. § 6103(d)(1), and Virginia law authorizes the Tax Commissioner to enter into "written agreements with duly constituted tax officials . . . of the United States for the inspection of tax returns, the making of audits, and the exchange of information . . . ." Va. Code Ann. § 58.1-3(C). The Department has operated under such an agreement for nearly fifty years. Its Agreement on Coordination of Tax Administration with the Service "constitutes the requisite authorization pursuant to section 6103(d)" for the Service to disclose federal returns and return information to the Department, and it defines a "Federal return" to include "any tax or information return." Agreement on Coordination of Tax Administration §§ 3.2, 2.5 (Jan. 14, 1977).[23] An implementing agreement sets the procedure for requesting returns and

[23] Agreement on Coordination of Tax Administration Between the Virginia Department of Taxation and the Internal Revenue Service (signed Dec. 17, 1976, and Jan. 14, 1977, as amended June 15, 1977), posted as Va. Dep't of Taxation Guidance Doc. No. 2425, Va. Regulatory Town Hall, https://townhall.virginia.gov/L/ViewGDoc.cfm?gdid=2425. The implementing agreement, Implementation of Agreement on Coordination of Tax Administration Between Virginia Department of Taxation and Richmond District Internal Revenue Service (Sept. 15, 1986), is posted as Va. Dep't of Taxation Guidance Doc. No. 2426, https://townhall.virginia.gov/L/ViewGDoc.cfm?gdid=2426.

return information on specific taxpayers. Implementation of Agreement on Coordination of Tax Administration § 4 (Sept. 15, 1986). The Service treats Forms 8300 as returns for disclosure purposes, and the same form doubles as a report under the Bank Secrecy Act, 31 U.S.C. § 5331, available to state agencies through the Financial Crimes Enforcement Network. *See* I.R.S. Chief Counsel Mem. PMTA 00559 (Sept. 3, 2002).[24] In short, every tool the matter requires is already in the Department's hands.

VII. What public information does not establish.

The public reporting leaves several critical facts unresolved, and the Department can resolve each of them.

Open question	**Why it matters**	**How the Department can resolve it**
Whether Mr. Homan received the cash with dominion over it	Receipt is the first element of income	Examination of his returns and the LLC's books; federal return information under § 58.1-3(C)
Whether the cash was returned or recovered, and when	Return in 2024 defeats 2024 income; return later yields only a later-year deduction; *see James*, 366 U.S. at 219–20	Mr. Homan's statement that he "did not keep any" makes this a question he can be asked to document
Whether the cash was received as a receipt of the LLC or as a personal payment	A business receipt is Virginia income to the extent attributable to business conducted in Virginia, regardless of residency (Part III); a	The LLC's books; the Form 8300 question; Mr. Homan's own account

[24] Memorandum from Nancy J. Jardini, Div. Counsel/Assoc. Chief Counsel (Criminal Tax), to Chief, Criminal Investigation, PMTA 00559 (Sept. 3, 2002), https://www.irs.gov/pub/lanoa/pmta00559_7184.pdf ("For disclosure purposes, Forms 8300 are treated as returns"; information in reports filed under Title 31 "may be disclosed to State and Federal agencies upon request," id. at n.10); *see also* 31 C.F.R. § 1010.330 (Bank Secrecy Act reporting of cash received in a trade or business).

Open question	Why it matters	How the Department can resolve it
	personal receipt is Virginia income if Mr. Homan was domiciled here (Part IV)	
Whether a Form 8300 was filed for the September 2024 receipt	A filed form is a contemporaneous admission that the cash was a business receipt; an unfiled one is a second omission, if a filing was required	The Internal Revenue Service, through the Department's exchange agreement under § 58.1-3(C)

VIII. Requests

We respectfully request that the Department:

1. Open an examination of the 2024 and 2025 returns of Homeland Strategic Consulting LLC, if any, and of Mr. Homan's 2024 and 2025 Virginia individual income tax returns, to determine whether the $50,000 payment was reported, directly or as pass-through income, and whether it appears in the LLC's books as revenue, a deposit, a loan, or otherwise.
2. Determine the LLC's federal classification and Mr. Homan's 2024 residency status under § 58.1-302 and 23 Va. Admin. Code § 10-110-30.
3. Ask the Internal Revenue Service, under § 58.1-3(C), for any federal return information bearing on the September 20, 2024 payment, including whether a Form 8300 was filed under 26 U.S.C. § 6050I, and, if the Service cannot supply Form 8300 data under the exchange agreement, seek it from the Financial Crimes Enforcement Network under 31 U.S.C. § 5319.
4. Assess whatever tax, interest, and penalties the examination shows to be due, from Mr. Homan and, if its classification so provides, from the entity.
5. Refer any elements of this matter to other appropriate enforcement authorities, if warranted.
6. To the extent permitted pursuant to applicable law, notify responsible Federal officials including the Internal Revenue Service, the U.S. Office of Government

Ethics, and appropriate law enforcement agencies of potential discrepancies between Mr. Homan's Virginia taxable income and his publicly reported statements, including those described on his OGE Form 278e.

IX. Conclusion

For the reasons described above, the $50,000 payment Mr. Homan is reported to have received would constitute Virginia taxable income. Consistent with your responsibilities as Virginia's Tax Commissioner, we ask only that the Department examine this payment under the ordinary rules that apply to Virginia domiciled taxpayers. Now that the Department is aware of a possible omission, it is bound to examine it. We would welcome the opportunity to answer questions and provide copies of the enclosed disclosure reports and the other records cited above in any form useful to the Department. We ask for written acknowledgment of this referral within thirty days. Please direct any correspondence to the undersigned.

Respectfully submitted,

Common Cause

Democracy Defenders Fund

Public Integrity Project

Enclosures

A. OGE Form 278e, New Entrant Report of Thomas Homan (signed Feb. 10, 2025)
B. OGE Form 278e, 2026 Annual Report of Thomas Homan (signed Aug. 13, 2026)