

No. 25-3170

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

THE BUCKEYE INSTITUTE,
Plaintiff-Appellee

v.

INTERNAL REVENUE SERVICE, et al.,
Defendants-Appellants

On appeal from the United States
District Court for the Southern District of Ohio at Columbus,
Hon. Michael H. Watson, District Judge
(Dist. Ct. No. 2:22-cv-4297)

**BRIEF OF YOUNG AMERICA’S FOUNDATION IN SUPPORT OF
PLAINTIFF-APPELLEE FOR AFFIRMANCE**

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CORPORATE DISCLOSURE STATEMENT

Pursuant to Fed. R. App. P. 26.1(a), Young America's Foundation (YAF) states that it is a Tennessee nonprofit corporation with its principal place of business in Virginia. YAF does not have any parent companies, subsidiaries, or affiliates and does not issue any shares to the public.

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INTEREST OF AMICUS CURIAE

Young America's Foundation (YAF) is a 501(c)(3) nonprofit organization whose mission is to educate and inspire young Americans with the ideas of individual liberty, free enterprise, a strong national defense, and traditional values. YAF has helped thousands of students protect their First Amendment rights on campus through education, activism, and legal initiatives across the country. Without YAF, many conservative voices would have been banished from the marketplace of ideas to the detriment of American students who should be seeking to challenge and broaden their perspectives. YAF, for example, brought commentator Matt Walsh to the University of Wisconsin-Madison's campus after university officials attempted to put a high and unconstitutional price tag on the event. Dan Lennington, *WILL*, *MSLF Secure First Amendment Win for Conservative Student Group*, Wisconsin Institute for Law & Liberty, <https://will-law.org/will-mslf-secure-first-amendment-win-for-conservative-student-group/>. And the YAF chapter at the University of Utah hosted a screening of "Damaged," a documentary that tells the stories of detransitioners after the police initially bowed to a heckler's veto. James Kerwin, *MSLF Writes Letter to University of Utah on Behalf of Young America's Foundation*, Mountain States Legal Foundation, Nov. 8, 2023, <https://mslegal.org/2023/11/mslf-writes-letter-to-university-of-utah-on-behalf-of-young-americas-foundation/>.

Without YAF's resources, events like these would not have happened. YAF's resources come from generous donors who believe in our mission.

As a 501(c)(3), YAF observes government rules that require us to file and make public our Form 990. YAF also, but with great consternation, discloses certain donor information pursuant to 26 U.S.C. § 6033(b)(5) (referred to throughout this brief as "Schedule B"). This schedule is supposedly confidential, but YAF has always feared, and now has specific reason to believe, that this is not the case and that we have suffered harm and are at risk of further harm. YAF believes that our, and our donors', First Amendment rights are at great risk.

Pursuant to Fed. R. App. P. 29(a)(2), YAF states that all parties have consented to the filing of this brief. Pursuant to Fed. R. App. P. 29(E), YAF certifies that no counsel for any party authored this brief in whole or in part, no party or party's counsel made a monetary contribution to fund its preparation or submission, and no person other than YAF or its counsel made such a monetary contribution.

SUMMARY OF ARGUMENT

YAF files this brief to alert this Court not to prospective harm from government collection of sensitive data, but rather to actual and ongoing harm. The parties and other worthy amici will expound on the law on this matter, but YAF offers the Court real-life facts about the harm emanating from the Schedule B disclosure requirements. The Internal Revenue Service (IRS) has failed to protect YAF's

sensitive data, causing fear of retaliation, and this failure takes place in the context of a world in which conservatives are under attack broadly, whether verbally, online, or physically.

YAF is committed to protecting and advancing the First Amendment rights of students. To this end, we advise students, file public records requests, fund events, and file lawsuits.

Our generous donors are hungry for this kind of legal action. YAF's legal initiatives are a primary reason for giving for many donors. Our donors have observed the leftward tilt of American campuses over the decades and are as passionate as YAF staff is about empowering the student expression that challenges this tilt. That is why our donors associate with us through their dollars.

In 2020 and 2021 two left-leaning news publications, the New York Times and Pro Publica, published leaked data given to them by Charles Littlejohn (now a convicted felon), an IRS contractor who had unlawfully converted sensitive taxpayer information for political purposes. The Associated Press, *Ex-IRS contractor sentenced to 5 years in prison for leaking Trump's tax records*, NPR, Jan. 30, 2024, <https://www.npr.org/2024/01/30/1227826718/ex-irs-contractor-sentenced-to-5-years-in-prison-for-leaking-trumps-tax-records>. According a Department of Justice (DOJ) official, "Littlejohn...disclos[ed] thousands of Americans' federal tax returns and other private financial information to news organizations. He violated his

responsibility to safeguard the sensitive information that was entrusted to his care.”

Former IRS Contractor Sentenced for Disclosing Tax Return Information to News

Organizations, Archives, Department of Justice, Jan. 29, 2025,

[https://www.justice.gov/archives/opa/pr/former-irs-contractor-sentenced-](https://www.justice.gov/archives/opa/pr/former-irs-contractor-sentenced-disclosing-tax-return-information-news-organizations)

[disclosing-tax-return-information-news-organizations](https://www.justice.gov/archives/opa/pr/former-irs-contractor-sentenced-disclosing-tax-return-information-news-organizations). This does not seem to have

been difficult; the felon circumvented IRS protocols using unsophisticated

techniques including saving data to an iPod. *Id.* YAF did not know it at the time, but

we were also victims of the felon’s criminal acts.

The felon’s crimes were not small or isolated. Rather, “[he] separately stole

tax return information for thousands of the nation’s wealthiest individuals.” The

felon’s actions resulted in the publication of “nearly 50 articles using the stolen

data.” *Id.* The facts now show that the “leak is much broader than the Biden-Harris

Administration led the public to believe—affecting over 400,000 taxpayers.”

Judiciary Committee Seeks Testimony from Trump Tax Return Leaker,

<https://judiciary.house.gov/>, Mar. 17, 2025, [https://judiciary.house.gov/media/press-](https://judiciary.house.gov/media/press-releases/judiciary-committee-seeks-testimony-trump-tax-return-leaker)

[releases/judiciary-committee-seeks-testimony-trump-tax-return-leaker](https://judiciary.house.gov/media/press-releases/judiciary-committee-seeks-testimony-trump-tax-return-leaker). The felon

admitted his crimes were politically motivated and that he believed he “was serving

the public interest.” The Associated Press, *Ex-IRS contractor sentenced to 5 years*

in prison for leaking Trump's tax records, NPR, Jan. 30, 2024,

<https://www.npr.org/2024/01/30/1227826718/ex-irs-contractor-sentenced-to-5->

[years-in-prison-for-leaking-trumps-tax-records](#). The DOJ has even stated that the felon became an IRS contractor specifically so he could steal sensitive data. Jonathan Curry, *DOJ: Littlejohn's 'Egregious Conduct' Merits Max Sentence*, taxnotes, Jan. 18, 2024, <https://www.taxnotes.com/featured-news/doj-littlejohns-egregious-conduct-merits-max-sentence/2024/01/17/7j3ch>.

Yet despite the far-reaching and malicious nature of these acts, in January 2024 the felon pleaded to a mere single offense and received a light 5-year sentence. *Judiciary Committee Seeks Testimony from Trump Tax Return Leaker*, <https://judiciary.house.gov/>, Mar. 17, 2025, <https://judiciary.house.gov/media/press-releases/judiciary-committee-seeks-testimony-trump-tax-return-leaker>. This in spite of the fact that the Biden DOJ declared this crime “unparalleled.” *Id.*

YAF did not even receive notice that the felon had compromised our data until December 2024 when the IRS informed us that “[a]n [IRS] contactor has been charged with the unauthorized inspection or disclosure of your tax return or return information, between 2018 and 2020.” That was literally all the information given: no details on what was leaked or what kind of investigation the IRS had engaged in. The relevant portion of that notice is excerpted here:



Department of the Treasury
Internal Revenue Service
2970 Market St
Stop 2.H04.133
Philadelphia, PA 19104

IRS Notice CP118

YOUNG AMERICAS FOUNDATION

December 16, 2024

An Internal Revenue Service (IRS) contractor has been charged with the unauthorized inspection or disclosure of your tax return or return information, between 2018 and 2020.¹

What you need to know

- The Government's analysis of the material received from the contractor indicates that your information that was disclosed was narrow in scope and limited to information returns (e.g., Forms 1099, Schedule K-1, etc.) issued by the business to a taxpayer, including issuer/recipient Taxpayer Identification Numbers, (Social Security Number (SSN) and Employer Identification Number (EIN)), name, address, and other information from the information returns. IRS is notifying all issuers and recipients of the information returns.

Where to find more information

The IRS's slowness on this notice was not limited to YAF. For starters, the notices only went out after the felon's sentencing was complete. *Id.* YAF and other victims were robbed not only of our privacy, but also of the right to participate in the prosecution as victims.

YAF carefully considered the wisdom of even participating in this case. Until the filing of this brief, the IRS compromise of our data was relatively unknown. What if donors see this brief, become afraid that their data was leaked, and become chilled, i.e., stop donating to YAF? In the end, YAF has decided to share our important perspective with the Court to emphasize the harm caused by Schedule B's

disclosure requirements. We believe our perspective can aid the Court in this opportunity to correct a long-widening gap in First Amendment protections.

ARGUMENT

I. Donors are already afraid to associate with YAF.

YAF is sensitive to the fact that many of our generous donors prefer a behind-the-scenes role in the marketplace of ideas. We know this because they tell us. YAF supporters sometimes call the office and ask to be removed from our mailing list. This is not because they don't want to stay updated, but because they don't want people to see they are receiving mail from YAF. We hear similar concerns from students—they don't want their roommates to know they associate with our ideas.

Some supporters are so generous that they sponsor entire programs. But, while they are glad to associate their money with YAF, they are timid to associate their names with us. For instance, Ben Shapiro, one of the most sought-after conservative speakers, and one of the most expensive, routinely lectures with YAF, and his appearances through YAF are funded anonymously. The author of this brief does not even know the identity of this donor.

Knowles, Shapiro, West, and Johnson Bring Conservatism to Schools Nationwide Through YAF's Campus Lecture Program



As part of YAF's Things That Matter Lecture Series, the Daily Wire's Ben Shapiro attracts a capacity audience at Vanderbilt University.

In November, YAF brought conservative values from coast to coast, reaching millions nationwide through our unmatched campus lecture program.

Daily Wire Host **Michael Knowles** spoke at the University of Iowa, reflecting on the recent Presidential election in his speech, "We Are So Back: How the Libs Lost Everything." This event, part of the Logan Family Lecture Series, attracted a standing-room-only audience of students.

Additionally, conservative powerhouse and *Daily Wire* Co-Founder **Ben Shapiro** wrapped up a busy semester with YAF at Vanderbilt University.

Speaking through YAF's Things That Matter Lecture Series, **made possible by an anonymous supporter**, Shapiro proclaimed that "America's golden age is just beginning" as Americans push back against the leftist policies that have left a "God-shaped" hole in our nation.

(Excerpt from YAF's November 2024 monthly report, available at https://issuu.com/young.americas.foundation/docs/november_2024_high_res .)

YAF routinely thanks "a generous anonymous supporter" (or similar language) at the beginning of Shapiro and similar events. YAF donors rely on anonymity to protect themselves against doxxing and other harms. If the IRS is permitted to continue to insecurely collect donor data, YAF could see a drop-off in donations.

II. YAF students face the same problem on campus.

YAF members on campus consistently deal with doxxing and fears of doxxing. According to a former University of Utah YAF member, “it was pretty hostile to be known as part of YAF.” In the past couple of years, agitators at Utah threatened to release YAF members’ information on social media and issued death threats, and people laughed and pointed or took pictures of leadership around campus. Sympathetic students expressed that they were worried about joining YAF or showing any support for it because of the hate they would get. People would message YAF members on social media saying they were interested but were worried about the backlash if they showed up for YAF events. According to the Utah YAF chapter, “this happened all the time” and is still a big problem on Utah’s campus. Some students express fears of social retaliation; they don’t want their friends to know what they support. Other students fear that school officials will treat them differently if they are outwardly conservative. Some students are downright terrified to associate with YAF because of the fear of academics being affected. Further, a leftist student group, MECHA, doxxed YAF members in recent years, which caused even many YAF members to recoil in fear, afraid to engage in any constitutionally protected activism.

This year at the University of California, Irvine multiple people expressed sentiments to YAF chapter leadership like “I agree with everything you’re saying on

immigration, Islam, and Israel, but I can't put my name on your sign-up sheet or follow your socials; my roommates and friends would lose their minds if they found out." According to the YAF chapter, two students "literally whispered it and walked away looking over their shoulders, like there is a hitman looking for them!" Further, at least five Jewish students privately expressed support but declined to associate with YAF because "it will get posted and I'll never get into grad school here." They also shared safety concerns regarding pro-Palestinians as well as hostile groypers. Agitators have vandalized the YAF chairman's car and issued him threats, including death threats ("We know where you park," "Watch your back on campus," "Your teeth are about to fall off," and "Let's kill him."). Students confront this YAF member in the halls, libraries, and walkways, sometimes filming or yelling slurs. Meanwhile sympathetic students express things like "I agree with everything YAF stands for, but I can't join publicly, my name will end up on those same accounts," and "I support you, but I can't risk my car getting vandalized or worse."

The founding chairman of the Golden West College YAF chapter had his phone number, car make/model/color, workplace, and daily parking spot shared on anonymous Instagram accounts and commented underneath his posts in retaliation for expressing his views and for filing a (successful) federal lawsuit to vindicate his First Amendment rights. *Samimiat, et al. v. Smallshaw*, Institute for Free Speech, May 27, 2025, <https://www.ifs.org/cases/samimiat-et-al-v-smallshaw/>.

When the James Madison University YAF chapter hosted an Anti-Hamas event with Dr. Robert Spencer this year the vast majority of Jewish students who helped with event promotion expressed that they did not want their name or picture anywhere in YAF materials out of fear for their personal safety. One person said that she would only be willing to help with flyers if it were during the dead of night when no one was on campus.

In recent years University of Florida YAF members have endured “[s]traight up doxxing” “[a]ll the time.” An agitator leaked a YAF leader’s phone number in retaliation for her support of the *Dobbs* decision. Agitators also left nasty comments on YikYak (an anonymous app popular on college campuses). Sympathetic students refused to sign YAF petitions even when they agreed with YAF’s ideas because they did not want to publicly associate with YAF. Even a YAF member repeatedly refused to be in pictures so she wouldn’t have to worry about finding a job in the future.

III. The only way to prevent future harm is to abolish the disclosure requirement.

Even if the IRS committed to protecting donor information better in the future, it is doubtful whether this is possible. As noted, Littlejohn used extremely unsophisticated methods to commit his crimes and the IRS moved slowly to address the issue. As the IRS improves security measures, hackers and thieves will improve at circumventing such measures. Technology moves quickly. Plus, given the IRS’s

total lack of transparency, there is no evidence the agency has done any real investigation at all. The IRS continues to withhold even basic information from us. With our data jeopardized and under no certain degree of care, our rights are more endangered than ever before.

While YAF is not aware of any of our donors being doxxed as part of the Littlejohn tax leak, several individuals were targeted in that leak. Most notably, news outlets reported on President Trump's personal information. While someone in the President's position might be used to the public spotlight of having his finances scrutinized, that does not make the harm okay. And individuals, even high profile, wealthy individuals, do not sign up for that kind of scrutiny when they donate to charity.

Further, YAF can point to numerous instances of YAF members being doxxed, in addition to the above-mentioned, and the people who commit doxxing against students, or people with similar worldviews, could target donors just as easily. For example, a YAF member at the University of Iowa was harassed by a transgender-identifying person. She reported this behavior to the school to no avail. Only when the aggressor stalked outside her dorm room did law enforcement finally issue a no contact order.

A YAF member at Franklin & Marshall endured bullying and harassment online for months. The online chat showed multiple schoolmates were essentially

tracking his movements, and at least one schoolmate issued a death threat. The student reported this to school officials, who did nothing. Thankfully, local law enforcement subpoenaed the chat app and prosecuted the case.

While the YAF members in these instances avoided physical harm, their school experiences were nevertheless severely diminished by the stress of being doxxed. Not all of our members have been this lucky.

In a more dramatic instance, a YAF member at the University at Buffalo had his family home egged. And the entire Buffalo YAF chapter faced a mob for the grave sin of hosting Lt. Col. Allen West. Dozens of agitators chased YAF members across the school, causing serious fear among the chapter. The chapter president barricaded herself in a bathroom. Despite having video evidence of this harassment, neither the school nor the police took action against any of these people. *Allen West speech - UB YAF Organizers chased across campus*, The Spectrum, <https://www.ubspectrum.com/multimedia/f5df0e64-bbc9-4013-b703-8766c6bc40fa>.

Just this semester an anti-YAF student accosted YAF members at Oklahoma State University multiple times, stealing their flyers and cursing at them. *Alba Cuebas-Fantauzzi, Young America's Foundation table gets trashed at OSU by person who tells conservatives to 'f--- off'*, Fox News, Nov. 2, 2025, <https://www.foxnews.com/media/young-americas-foundation-table-gets-trashed->

[osu-person-tells-conservatives-f-off](#). A similar incident occurred at the University of Iowa, where a transgender-identifying individual flipped the YAF chapter's table. Is it any wonder that students consistently express secret support for YAF on campus but refuse to associate with them publicly?

Given the danger YAF members find themselves in, it is reasonable to believe that, were the data subject to this leak, or some future leak, to come into careless or malicious hands, YAF donors could be doxxed too. The IRS has YAF in such a position that we are sitting on our hands hoping our fears don't come to fruition.

Some might argue that this happened under an administration that disfavored conservatives, thus it is an enforcement problem, not a Schedule B problem. This only supports YAF's contention that this Court should close the gap here by finding that Schedule B unconstitutionally infringes on individual rights. No one's First Amendment rights should depend upon which government official helms the IRS or which letter is next to the President's name on a ballot. People have the rights to speak through their dollars, to associate freely, and to anonymity. These rights should hold constant no matter who is in the Executive.

CONCLUSION

The right to anonymity exists for a reason, and this is it. Donors should not be forced to choose between their privacy and their free speech and association. YAF urges this Court to seriously consider the harm caused by Schedule B.

Respectfully submitted,

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/s/ **Madison Leigh Hahn**

Attorney for **Young America's Foundation**

Dated: **Nov. 25, 2025**

CERTIFICATE OF SERVICE

I hereby certify that I electronically filed this *BRIEF OF YOUNG AMERICA'S FOUNDATION IN SUPPORT OF PLAINTIFF-APPELLEE FOR AFFIRMANCE* with the Clerk of the Court for the U.S. Court of Appeals for the Sixth Circuit for filing and transmittal of a Notice of Electronic Filing to the participants in this appeal who are registered CM/ECF users.

DATED: Nov 25, 2025

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