

April 18, 2023

The Honorable Jason Smith  
Chairman  
House Ways and Means Committee  
1139 Longworth House Office Building  
Washington, D.C. 20515

The Honorable Ron Wyden  
Chairman  
Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

The Honorable Richard Neal  
Ranking Member  
House Ways and Means Committee  
1139 Longworth House Office Building  
Washington, D.C. 20515

The Honorable Mike Crapo  
Ranking Member  
Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

Dear Chairmen Smith and Wyden and Ranking Members Neal and Crapo:

We, the undersigned 597 small software business owners, are extremely concerned about the impacts of Section 174 amortization on our businesses. We are an informal coalition of small software companies, most with less than \$10 million in annual revenue. We are located across the U.S. with signers in all 50 states and the District of Columbia. We ask that you immediately repeal Section 174 amortization retroactive to 2022.

In 2017, the Tax Cuts and Jobs Act (TCJA) modified Section 174 to require companies to amortize their research and experimentation (R&E) expenses over five years (15 years for international expenses) beginning on January 1, 2022. Among the various Section 174 expenses that need to be amortized are “software development” expenses, which represent a disproportionate amount of our expenses.

For decades, companies like ours could immediately deduct our R&E costs. We work hard to grow our businesses, yet changes to the tax code now stand to make that difficult, if not impossible. Requiring us to amortize our R&E expenses means shockingly higher tax bills than expected—hundreds of times higher in some cases.

These higher taxes are having a significant and immediate negative impact on our small businesses. We are now facing difficult choices because of the large, unexpected, and unprecedented tax liability that we face. For example, many of us have frozen hiring or suspended projects. Some of us are now considering laying off staff or reducing salaries. Others are borrowing to pay our taxes, either from credit cards, personal savings, or lines of credit.

Given that we are small businesses with limited access to additional funds, this crisis requires urgent relief. As small businesses, we can not wait months or years for a fix, and without swift Congressional action, some of us will need to consider closing our businesses or filing bankruptcy due to Section 174 amortization.

We are already encountering large economic headwinds without the impacts of Section 174 amortization, and now we are confronted with an unnecessary tax increase with no policy justification.

We urge you to quickly repeal Section 174 amortization to ensure that we can continue to not only operate our small software businesses but innovate, compete, and grow.

Sincerely,

14bis Supply Tracking, Brookline, MA

Amp Reporting LLC, Gilbert, AZ

48 Made LLC, Bellingham, WA

Applura Inc, Denver, CO

4STEL Engineering Inc, San Clemente, CA

Aptuitiv Inc, Farmington, ME

A Little Drive LLC, Lafayette, CA

Aptus Collaborative, Providence, RI

Abstract Edge Inc, Oakland, CA

Arbo Technologies, Atlanta, GA

Accelerating Progress Inc, Lafayette, CA

Arch Virtual LLC, McFarland, WI

AccessAlly, Houston, TX

Ardas, Rolling Hills Estates, CA

Accomplice AI Inc, Charlotte, NC

Arising Ventures, Las Vegas, NV

Ad Astra Apps LLC, Lawrence, KS

Arrows Software Inc, Los Angeles, CA

Ad Reform LLC, Decatur, GA

Artcompiler Inc, Mountain View, CA

Adamlogic LLC, Lewis Center, OH

Arter LLC, Wake Forest, NC

Affordable Homeschool Testing Services  
LLC, Wyoming, MN

ArtworkIQ LLC, Madison, WI

Agilevent Corporation, Freehold, NJ

Ascent Technologies, North Hollywood CA

Airbo, Los Angeles, CA

Asha, Charleston, SC

Allfactors, San Jose, CA

ASI - Advertising Specialty Institute,  
Trevose, PA

Assignr, Rochester, NY  
Astropad, Excelsior, MN  
AthleticsIQ LLC, Portland, OR  
AuctionIT LLP, Bluffton, IN  
Audio First Inc, San Diego, CA  
Aurora Green LLC, Minneapolis, MN  
Aware, Portland, OR  
AYMLab LLC, Atlanta, GA  
B and M Technologies LLC, Napoleon, OH  
Beekeeper Studio Inc, Dallas, TX  
Bennett Software LLC, Texarkana, TX  
Benri Labs LLC, Santa Monica, CA  
Best Attendance, Faribault, MN  
BetFully Inc, Carlsbad, CA  
Better Automations LLC, Hollister, FL  
Big Band Software, Minneapolis, MN  
BizToCustomer.com, Thornton, CO  
BKMW Holdings LLC, Milwaukee, WI  
Blitz Revolution Inc, Dayton, OH  
Blocknative, San Francisco, CA  
Blue Whale Apps, Chantilly, VA  
Bluerithm, Minneapolis, MN  
BoomCloud, Lehi, UT  
Bootspoon LLC, Durham, NC  
Brainingcamp, Austin, TX  
BranchLabs LLC, Santa Barbara, CA  
Breakthrough Technologies LLC, Evanston, IL  
Brickwall Web Agency LLC, Pittsburg, TX  
Brightworks Digital, Austin, TX  
Brilliant Fantastic LLC, Sylvania, OH  
Brite Idea Software, Spring Valley, WI  
Brokerkit Services Inc, Denver, CO  
Brown Creative Group, Winston Salem, NC  
Brumfield Labs LLC, Austin, TX  
Building Block Labs, Spokane, WA  
BuildLab LLC, Arlington, VA  
Bullet Train Inc, Simi Valley, CA  
Burrow Analytics LLC, York, PA  
Butcherbox Holdco LLC, Watertown, MA  
Buzzsprout, Jacksonville, FL  
Bytekit LLC, Pembroke Pines, FL  
Cal.com Inc, San Francisco, CA  
Callingly LLC, Phoenix, AZ  
Calm Company Fund, Brooklyn, NY  
Campaign Deputy LLC, Louisville, KY  
Campminder LLC, Boulder, CO

Campsite Software Co, San Francisco, CA

Captira Analytical LLC, San Diego, CA

Casebook PBC, New York, NY

CastMetrics, Portland, OR

Cave Interactive Media LLC, Springfield, IL

Cerulaxis LLC, Fairfax, VA

Challenge Accepted LLC, Virginia Beach, VA

Chaotic Notions, Bluffton, IN

Charma, Los Angeles, CA

Christine Carrillo LLC, Kaaawa, HI

CHSZ LLC, Arvada, CO

Churnkey, Santa Monica, CA

Cleaning the Glass LLC, Beachwood, OH

Cleverific Inc, Santa Barbara, CA

Client Hub Solutions Inc, Ocala, FL

Cloudburst SBC, Minneapolis, MN

CloudForecast Inc, Chicago, IL

Cloudmanic Labs LLC, Newberg, OR

CNY Web Tech, Baldwinsville, NY

Cobalt Intelligence Inc, Boise, ID

Code Atlantic LLC, East Palatka, FL

Code Confab, Brooklyn, NY

Code Happy LLC, Villanova, PA

CodeCrafters USA Inc, Hutchinson, KS

Collie Inc, Los Angeles, CA

Come Play Inc, Bronx, NY

ComicsHelpersLLC, Loveland, CO

Common Ground Electronics, Castro Valley, CA

comVisory, Isle of Palms, SC

Concrete LLC, Portland, OR

Conelike LLC, Seattle, WA

ContactLogic LLC, Columbus, OH

Contenda, Philadelphia, PA

Content Harmony, Seattle, WA

Content Strategy By Nicole, Aurora, OH

ContentAtScale.ai, Glendale, AZ

Convergent Science Inc, Madison, WI

ConvertKit, Boise, ID

Core Enable LLC, Virginia Beach, VA

Corey Stone LLC, Lawrence, KS

Corso Industries LLC, Gainesville, FL

Corso Systems, Washington, D.C.

Countbubble LLC, Columbus, OH

CountingWorks Inc, Newport Beach, CA

CourseStorm Inc, Orono, ME

Crafted Coast LLC, Daphne, AL

Creative Home and Kitchen, Miami, FL  
Creator Machine LLC, Venice, CA  
Creatuity Corp, Sachse, TX  
Creekmore Media, Boulder, CO  
Cronitor Inc, Berkeley, CA  
Crossroads CX Inc, New York, NY  
Cruxible Partners, Apex, NC  
Curi Corporation, Cambridge, MA  
CyberBytes Inc, Austin, TX  
Cyclone Press, Kansas City, MO  
Daily.ai, Bozeman, MT  
Dalton Solutions LLC, Burleson, TX  
Debug Academy LLC, Centreville, VA  
DecisionVault LLC, Denver, CO  
DeltaMath Solutions Inc, Larchmont, NY  
Demergent Labs LLC, Springtown, TX  
Design Master Software Inc, Cary, NC  
DevSquad LLC, Sandy, UT  
Dezign of Mine LLC, Oakland Park, FL  
Digitalchemy LLC, Redmond, WA  
Diseno Lopez, North Hills, CA  
Dispoteca LLC, Phoenix, AZ  
Disputifier LLC, Raleigh, NC  
Ditto Events, Denver, CO  
Diversify Tech, Oakton, VA  
Dobie AI Inc, Arlington, VA  
Docsketch LLC, Happy Valley, OR  
Dojo Five LLC, St Paul, MN  
Dominion Designs, Youngsville, NC  
DoneDone LLC, Austin, TX  
Doorkeep LLC, Boulder, CO  
Dopt Inc, Oakland, CA  
Dotsquare LLC, Norfolk, VA  
Draft Design Inc, Chicago IL  
DrivenData Inc, Denver, CO  
Dropseed LLC, North Newton, KS  
DS Media, Provo, UT  
Dynamoid LLC, Oakland, CA  
eatOS POS Inc, Miami, FL  
ECR Software Corporation, Boone, NC  
EditorNinja LLC, Denver, CO  
eight90 designs LLC, Grapevine, TX  
Electric AI, New York, NY  
eMetric LLC, San Antonio, TX  
EnglishBrain, San Francisco, CA  
Envoy Media Group Inc, Rockwall, TX

Everleads LLC, New York, NY  
Everwall Inc, Fair Oaks, CA  
Everyoak, Raleigh, NC  
Expected Behavior LLC, Indianapolis, IN  
Expedited Security, Virginia Beach, VA  
Explicatio LLC, Sugar Hill, GA  
FactoryFix, Chicago, IL  
Fanatical Labs LLC, Whitehouse, TX  
Fancy Greek Name, Pacifica, CA  
Filljoy Inc, Berkeley, CA  
Filosophize Inc, Saint Paul, MN  
Fintellect Inc, Bellevue, WA  
Five Q Innovations, Atlantic, IA  
Floque LLC, Winter Garden, FL  
Flow Forms LLC, Billings, MT  
Foom, Dekalb, IL  
FormPiper, Lakemont, GA  
Fox and Geese LLC, Portland, OR  
FreeBusy Inc, Covina, CA  
Freedom Trail Realty School Inc, Boston, MA  
FuelPoweredApps Inc, San Diego, CA  
Fun Joiner LLC, Los Angeles, CA  
Future Fintech Inc, San Francisco, CA  
FutureMap LLC, Oakland, CA  
FuzyAI Inc, Austin, TX  
G, C & J Group LLC, Chicago, IL  
Gachnang LLC, Madison, WI  
Galactic Business Incorporated, Salt Lake City, UT  
GameRiff, Porter Ranch, CA  
Garmentier LLC, Centennial, CO  
Gelform Inc, Claremont, NH  
Genco Cocoa Corp, Austin, TX  
Get Found Digital LLC, San Diego, CA  
Get More Reviews, Austin, TX  
Gigawatt Digital LLC, Bartonsville, PA  
Givelist.com, San Diego, CA  
Glacier Peak Studios LLC, Spokane, WA  
Glyph Glyder LLC, Albuquerque, NM  
Gold Medal Waters, Boulder, CO  
Goliath Technologies, Berwyn, PA  
GoRails LLC, Wentzville, MO  
GoReminders, New York, NY  
Gospel Technologies LLC, Elk, WA  
GovPossible, PBC, Columbia, SC  
Grand Kru Technologies, Brooklyn, NY  
Graphium Health, Draper, UT

Grey Area LLC, Austin, TX  
Grokability Inc, San Diego, CA  
Groove Capital, Minneapolis, MN  
GroveOS, Hendersonville, NC  
GrowSurf Inc, Chicago, IL  
GrowthBar LLC, Oceanside, CA  
GSD Group LLC, Austin, TX  
Hallo Inc, Provo, UT  
Hammerstone Development Inc, Dallas, TX  
Handcraft Consulting, Westminster, CO  
Handlebar Enterprises LLC, Folsom, CA  
Happy Herbivore, Bend, OR  
Happy Ladders, El Dorado Hills, CA  
Harvest Creative, Memphis, TN  
Haverstack LLC, Atlanta, GA  
Haystack Software LLC, Lexington, MA  
Headway LLC, Green Bay, WI  
Healthy Anywhere LLC, Kensington, CA  
Hiatt Consulting LLC, Brandon, MS  
Hickman Consulting Partners, Arlington, VA  
Hive.ai, San Francisco, CA  
Holistic Business Academy Co, Ridgewood, NY  
Hometown Hiring, Austin, TX  
Honeybadger Industries LLC, Kirkland, WA  
Hoozamajiggy LLC, Arvada, CO  
Horob Properties LLC, Fargo, ND  
Hypernova Digital, Philadelphia, PA  
Hypothesis Department, Allentown, NJ  
IBoardrooms Inc, Boston, MA  
iCertify LLC, Northbrook, IL  
Ideanest LLC, San Jose, CA  
ILIOS Inc, Worcester, MA  
Immersed Games Inc, Buffalo, NY  
Impress.org LLC, San Diego, CA  
IMPRINT Adtech, Orange, CA  
IN Space LLC, West Lafayette, IN  
Infinimedia Inc, Miami, FL  
InfluenceKit Inc, Minneapolis, MN  
Innovations Inmotion Ltd, Longmont, CO  
Inphonite LLC, Tucson, AZ  
Insight Guide LLC, Gaithersburg, MD  
Inspire Unlimited LLC, Antelope, CA  
Internal Screaming LLC, Madison, CT  
IntervalZero Inc, Waltham, MA  
Ionic, Madison, WI

Iron Bound Software, Smyrna, GA  
Jantcu LLC, Framingham, MA  
Jayroh LLC, Boston, MA  
Jetbuilt LLC, Newport Beach, CA  
Joe Previte, Phoenix, AZ  
June Commerce, Las Vegas, NV  
Justice Works LLC, Centerville, UT  
Justico Interactive, Syracuse, NY  
k9 Security Inc, Chandler, AZ  
Kaapi Inc, Middletown, DE  
Kartorium Inc, Anchorage, AK  
Kassen Company, San Francisco, CA  
Katsu Ventures LLC, Brooklyn, NY  
Keep Learning LLC, Morrow, OH  
Kelsus, Eagle, CO  
Keygen LLC, Fort Worth, TX  
KG Software LLC, Denver, CO  
KickoffLabs LLC, Seattle, WA  
Kingfisher Files, Clarksville, TN  
KioskBuddy LLC, Irvine, CA  
Knolbe.com, Englewood, CO  
Lampuki Studios LLC, Sheridan, WY  
Laravel LLC, Benton, AR

Laudable, San Francisco, CA  
LawCatch, Arlington, VA  
LazyGray Inc, Richmond, VA  
Lead Honestly LLC, Chicago, IL  
Leadferno LLC, Buffalo, MN  
Less Annoying Software LLC, Saint Louis, MO  
Letslamb LLC, Mount Laurel, NJ  
LetterBlock LLC, Tampa, FL  
LighTopTech Corp, West Henrietta, NY  
Linarc Inc, Beverly Hills, CA  
Lisan Finance Inc, Brooklyn, NY  
LispCast LLC, Madison, WI  
Locklin Networks LLC, Detroit, MI  
Loggerhead Instruments, Sarasota, FL  
Logikcull, San Francisco, CA  
Logyc Co, Wilmington, DE  
Longplay Brands Inc, Phoenix, AZ  
Los Trigos LLC, Denver, CO  
LowCode Agency LLC, Sheridan, WY  
Luke Abbott LLC, San Luis Obispo, CA  
Lunell Technologies LLC, Nashville, TN  
LuxTronic, Englewood, CO



macMonkey Digital Studios LLC, Saint Paul, MN

MacrosFirst LLC, Santa Rosa, CA

Magic Makrs LLC, Bentonville, AR

SaaSCache LLC, Eureka, MT

Manifold Markets, San Francisco, CA

MarketBeat, Sioux Falls, SD

Maybe Finance Inc, Birmingham, AL

Maynetainable LLC, Frederick, MD

MDES Technology Group LLC, Kennett Square, PA

Media Grid LLC, Caledonia, MI

MemberDev LLC, Denver, CO

MemberVault, Olympia, WA

MemoryShare, Dallas, TX

Menor Technical Services Inc, San Clemente, CA

Metaform, Charlottesville, VA

Meticulous LLC, Charlottesville, VA

MFR Holdings LLC, Bernardsville, NJ

Mighty Ant DataWorks Inc, West Lafayette, IN

MightyScout Inc, Las Vegas, NV

Minaki Corporation, Palo Alto, CA

Mined XAI, Bellbrook, OH

Minute7.com, Wilmette, IL

Mission Met LLC, Athens, OH

Mobile Storage Tech, Princeton, TX

Modern Logic, Minneapolis, MN

Molten Bits LLC, Minneapolis, MN

Monfresh LLC, Vienna, VA

MoonClerk LLC, Greer, SC

Moonstone Media, Clovis, CA

Mountain Insight LLC, Park City, UT

Mythic Insight Cooperative Inc, Lacombe, LA

Novus, Kansas City, MO

Nalpeiron Inc, Boulder, CO

NDEXT LLC, Blue Ash, OH

Neon Rain Interactive LLC, Denver, CO

Newcomb & Boyd, Atlanta, GA

Next Reason Inc, Portland, OR

NextLink Labs, Pittsburgh, PA

Nice Mohawk Limited, Athens, OH

NiftyCo LLC, Dubuque, IA

Nimdone Inc, Bethpage, NY

Nines Services LLC, New York, NY

NineTwoThree Venture Studio, Boxford, MA

Nodlestudios LLC, Rustburg, VA  
Nomorobo, Mount Sinai, NY  
Nozzlegear Software, Sibley, IA  
NTG Consulting LLC, Virginia Beach, VA  
Nysus Solutions, Maumee, OH  
Oak Web Solutions LLC, Pewaukee, WI  
OctoLabs, Norman, OK  
One Law LLC, Bethesda, MD  
One More Cloud Inc, Austin, TX  
OneUp App LLC, Cranberry Township, PA  
OpenClinica LLC, Waltham, MA  
OpenVia, Birmingham, AL  
Opsmate Inc, Medford, MA  
Opty Llc, San Jose, CA  
Outseta LLC, Boston, MA  
P23 Technologies Inc, Evergreen, CO  
Pad39 LLC, Boulder, CO  
Padmission LLC, Saint Peters, MO  
PageDNA Inc, Dallas, TX  
PASS Training & Compliance, Muncie, IN  
Pathfinder SEO, Aspen, CO  
Pavonis Interactive Inc, Louisville, CO  
Perfect Space Inc, Livingston, TX

Pharos Enterprise Intelligence LLC, New York, NY  
Phase2 Technology, Arlington, VA  
Pixel & Tonic Inc, Bend, OR  
PixelPass, Scottsdale, AZ  
PlaneLogs LLC, Plano, TX  
Planet Argon LLC, Portland, OR  
Plutomi Inc, Bronx, NY  
PowerChurch Software, Asheville, NC  
Prefinery, Memphis, TN  
Premier Business Mechanics, Las Vegas, NV  
Prepri Inc, Los Angeles, CA  
Prismatext Inc, Anchorage, AK  
ProductiveRecruit LLC, Chicago, IL  
Projection Genie Inc, Santa Monica, CA  
PromoPulse, Gardner, KS  
Protopia Technology Inc, Raleigh, NC  
ProTrainings LLC, Ada, MI  
QBench, Weehawken, NJ  
QT9 Software, Aurora, IL  
QuantFu Inc, Boston, MA  
Quantworks Inc, Carrboro, NC  
Que Viva LLC, Vero Beach, FL

Quorus Inc, Fairfield, CT  
Rapchat, Columbus, OH  
Real World React LLC, Pleasant Hill, CA  
Reboot Motion, Los Angeles, CA  
Red Madrone Solutions, Nevada City, CA  
Redlist LLC, Pleasant Grove, UT  
Referral Rock Inc, Alexandria, VA  
Reflective, Bala Cynwyd, PA  
Reforge, San Francisco, CA  
Reichert Brothers LLC, Houston, TX  
Rejoiner Inc, Newport, RI  
Resonant Cavity LLC, Minneapolis, MN  
Return Early LLC, Seven Hills, OH  
Reveal Technology, Bozeman, MT  
Rigbooks LLC, Saint Charles, MO  
Ristretto Group LC, Payson, AZ  
Rocicorp LLC, Kailua, HI  
Rock It Relationships Inc, Denver, CO  
Rock Kick Co, Norcross, GA  
Rocket Clicks, Menomonee Falls, WI  
Rocket Whale Products LLC, Atlanta, GA  
Root System, Berkeley, CA  
RTC Inc, San Diego, CA  
Rubber Tree Systems LLC, Cleveland, OH  
Running Writings LLC, Bloomington, IN  
SaaS Advisor Ltd, Cincinnati, OH  
Sales Key LLC, West Palm Beach, FL  
SalesMessage Inc, Delray Beach, FL  
SalesNv, Sarasota, FL  
Salo Sciences Inc, San Francisco, CA  
Sapere Marketing, Cary, NC  
Savology Inc, Orem, UT  
Savvy Software LLC, Stevens Point, WI  
SavvyCal Inc, Minneapolis, MN  
Sayla LLC, Houston, TX  
SBMSR Software Solutions LLC, Miami, FL  
Sched, Atlanta, GA  
Schepsoft, Portland, OR  
School of Motion Inc, Frewsburg, NY  
School Twist Inc, Boston, MA  
Scoreboard Acquisition Inc, Bentonville, AR  
Scribbl, Andover, MA  
Segue Inc, Fort Worth, TX  
Selda Inc, Carlsbad, CA  
Servant Ventures, Saint Paul, MN

ServMask Inc, Claymont, DE  
SetHero LLC, Seattle, WA  
Seven Marches, Gilbert, AZ  
Shamley Incorporated, Loveland, CO  
Ship Shape Consulting LLC, Middleburg, VA  
Shopify Apps Inc, Arlington, WA  
ShopWP, Austin, TX  
Showit Inc, Gilbert, AZ  
ShowSubmit, Denver, CO  
Shrpa LLC, Rochester, MN  
SigParser, San Marcos, CA  
Silverpine Software, Portland, OR  
Simple Copy LLC, El Dorado Hills, CA  
Simple Integrations LLC, Grand Rapids, MI  
SimpleTiger LLC, Sarasota, FL  
SimplyCubed LLC, Detroit, MI  
Slash7 LLC, Tucson, AZ  
SmartPrompt Inc, Denver, CO  
Smith Masilotti LLC, Portland, OR  
Smmall Inc, Knoxville, TN  
Social Snowball Holdings Inc, Miami, FL  
Solon Media Group LLC, San Antonio, TX

Somnio Technology Solutions LLC, Ponchatoula, LA  
Spin Group Inc, Milwaukee, WI  
Spindle Health PLLC, Alexandria, VA  
Spiral Learning LLC, Foster City, CA  
Spraygenix LLC, Chester, AR  
Spring Point Solutions, Portland, ME  
SquadCast Studios Inc, Emeryville, CA  
Stadia Maps Inc, Keego Harbor, MI  
Stallion Software LLC, Rochester, MI  
Stanford University, Stanford, CA  
Stat Telecommunication Services, Westborough, MA  
Statamic LLC, Ormond Beach, FL  
Stately Software Inc, Orlando, FL  
Steadfast Innovation LLC, San Luis Obispo, CA  
Stirling Brandworks, Lowell, MA  
Stocked Robotics Inc, Austin, TX  
Stranger Studios LLC, Reading, PA  
Strategic Life Tools LLC, Asheville, NC  
Strategy Pi Inc, Austin, TX  
Streak, San Francisco, CA  
Strike Advisory LLC, Boise ID  
Structurely, Ames, IA

Stryker Design, Watsonstown, PA  
Sub-360 Inc, Rockville Centre, NY  
SubHQ, Spokane, WA  
Summit, Austin, TX  
SuperCanary LLC, Spokane Valley, WA  
Supered Inc, Atlanta, GA  
Sustainably LLC, Chicago, IL  
Sutro Software, San Francisco, CA  
SwanLogic LLC, Golden, CO  
Swift Kick, Chesapeake, VA  
SwipeWell Inc, San Diego, CA  
SwipeWell Inc, Bluffdale, UT  
Symmetric Health Solutions LLC, Brooklyn, NY  
Synergic Software LLC, Sugar Land, TX  
Synergis Technologies LLC, Quakertown, PA  
Table's Ready LLC, Rye, NH  
TAC Marketing Group, Huntington Beach, CA  
Tampa Software Developers, Tampa, FL  
Tansy LLC, Iowa City, IA  
Tapp Networks LLC, Rehoboth Beach, DE  
TaxStudio Ltd, Garden City, ID  
TeachHero Inc, Ladera Ranch, CA  
Teamside, Arvada, CO  
Teamside Inc, Boulder, CO  
TEECOM, Denton, TX  
Telemetry Sports LLC, Noblesville, IN  
Teleskope LLC, Bethesda, MD  
Testery Inc, Columbia, MO  
Tetra, Abington, MA  
TextRetailer Inc, Iowa City, IA  
TGN Logistics LLC, Woburn, MA  
The 4FP Agency, Portland, OR  
The Bucket List Studios, Provo, UT  
The Launch Company, Anchorage, AK  
The Listening App, San Francisco, CA  
The SaaS CFO, Centennial, CO  
The Software League LLC, Smyrna, GA  
The Still River Software Company LLC, Woodstock, CT  
Theia Imaging LLC, Durham, NC  
They Got Acquired, Harpers Ferry, WV  
Thorn Technologies LLC, Columbia, MD  
Throwing Boulders LLC, San Antonio, TX  
Thrive Commerce LLC, Philadelphia, PA  
Thunk Inc, Asheville, NC  
Tighten Co, Chicago, IL

Tigris Data Inc, Sunnyvale, CA  
Tilde Inc, Portland, OR  
Timewell, Camarillo, CA  
Tiny Wins LLC, Burlington, MA  
TinyPilot LLC, South Hadley, MA  
TinySeed, Minneapolis, MN  
Tipo Strano, Spring, TX  
Told Media Inc, Chalfont, PA  
Tomatic LLC, Baraboo, WI  
Toniq, Lehi, UT  
Top Cheddar LLC, Santa Monica, CA  
Transistor Inc, Chicago, IL  
Trillo Inc, Charlotte, VT  
tripleNERDscore, Pittsburgh, PA  
Trisignia LLC, Washington, D.C.  
Trusted Inc, Dearborn, MI  
Trym Inc, Novato, CA  
Tuple LLC, Somerville, MA  
Ultorg Inc, Washington, D.C.  
Unabated Sports Inc, Beverly, MA  
Unlisted Mobile Inc, Santa Barbara, CA  
Unstack Software LLC, Omaha, NE  
Unstoppable Software Inc, Cincinnati, OH  
Upfront Books LLC, Miami Beach, FL  
Upsolver, San Francisco, CA  
URComped LLC, Dallas, TX  
Userflow Inc, San Francisco, CA  
UserScape Inc, Poughkeepsie, NY  
Vayabuzz, Duluth, GA  
VCARVE Constructions, Dayton, OH  
Vendorhook, Burlington, VT  
Vendr Inc, Boston, MA  
Venntive, San Francisco, CA  
Ventive, Boise, ID  
VeraChem LLC, Germantown, MD  
Verdict LLC, Lakewood OH  
Verifax LLC, Elm Grove, WI  
vGenerator LLC, Piedmont, CA  
Vidalytics, Austin, TX  
Vita Rara DBA Enable Labs, Troy, NY  
Vocational Instruction and Software Inc, Orinda, CA  
Vower, Atlanta, GA  
VOXIMETRY, Madison, WI  
VTT Red LLC, Hillsdale, NJ  
We Are Modus LLC, New York, NY  
We The Incubator, Los Angeles, CA

WeAreNoCode, Torrance, CA  
Web Boyz Ltd, Colorado Springs, CO  
Website Pipeline Inc, Greenville, SC  
Wenco Cloud Inc, Seattle, WA  
Wicked Reports, Marblehead, MA  
Wistia Inc, Cambridge MA  
Wild Moon Corp, Plano, TX  
Cherry Picking Enterprises LLC, Seattle, WA  
WishTender, Chicago, IL  
WordMint LLC, Boston, MA  
Worktern LLC, Overland Park, KS  
WP4 LLC, Irvine, CA  
Wrangle, Durham, NC

WunderGraph, Miami, FL  
xCheck, Long Beach, CA  
Xperienify Inc, Austin, TX  
Yapp, New York, NY  
Yes Period LLC, Middletown, PA  
Zao Web Design LLC, Newberg, OR  
Zapa Client Portal, Towson, MD  
ZenMaid Inc, Palo Alto, CA  
zeroK NanoTech Corporation, Gaithersburg, MD  
ZipMessage Inc, Orange, CT  
Zorn Labs LLC, Horsham, PA  
zvelo, Greenwood Village, CO

CC:

Speaker Kevin McCarthy  
House Minority Leader Hakeem Jeffries  
Senate Majority Leader Chuck Schumer  
Senate Minority Leader Mitch McConnell  
Representative Roger Williams  
Representative Nydia Velazquez  
Senator Ben Cardin

Senator Jodi Ernst  
Members of the House Ways and Means Committee  
Members of the Senate Committee on Finance