

Statement of The Honorable Donald L. Korb
Nominee for Chief Counsel for the Internal Revenue Service and Assistant General
Counsel in the Department of The Treasury
U.S. Senate Committee on Finance
September 10, 2025

Chairman Crapo, Ranking Member Wyden and Members of the Committee, it is an honor to appear today as President Trump's nominee for the position of Chief Counsel for the Internal Revenue Service.

If I am confirmed, this will be the fourth time in my career that I have been so honored to serve at the IRS and the second time that I will be able to serve as the agency's Chief Counsel. The opportunity for public service at the national level is a rare privilege and one that I gratefully welcome. It is a great honor, and I am humbled by the confidence that President Trump and Secretary Bessent have placed in me by giving me the opportunity to serve my country once again in this capacity.

On March 8, 2004, I sat before this Committee in this very room and pledged to strengthen the integrity of the nation's tax system and help the attorneys in the Office of Chief Counsel to become more client-oriented, while at the same time maintaining their independent judgment. I am pleased to report that I achieved those aims while serving as Chief Counsel.

I appear before you today with almost fifty-two years of experience in federal taxation in both the public service and private sectors. The core of my practice since the late 1980's has been tax controversy work, including representing taxpayers before the IRS in examinations, appeals, and tax litigation. Importantly, my experience has also included representing the federal government in similar matters when I led the Chief Counsel Office from 2004 to 2008. My background and experience show that I have spent a significant amount of time on both sides of the table, allowing me to understand the positions of both the agency and the taxpayer.

As I said before, if I am fortunate enough to be confirmed again by the Senate, I will begin my fourth tour of duty with the Internal Revenue Service. In 1974, I began my legal career as an entry-level lawyer in the Office of Chief Counsel in Washington, D.C., where I worked on a myriad of issues across all areas of the tax code. Less than a decade later, during the Reagan Administration, I served a second time, also in Washington, as an Assistant to Commissioner Roscoe Egger, where I coordinated the Service's involvement in the legislative process that resulted in the Tax Reform Act of 1986.

Then, during the George W. Bush Administration in the mid-2000's, I served a third time, that time as the IRS Chief Counsel where I played a role in increasing the effectiveness of the Chief Counsel's Office but was perhaps best known for developing the litigation strategy that led to the great legal successes that the government had during my almost five-year tenure in that position. In addition to being involved in tax controversies, while I was Chief Counsel, I also advanced innovations in the published tax guidance program that resulted in an increase of the quantity and quality of guidance. Importantly, I also improved the recruiting program in the Office of Chief Counsel—our "Great Place to Start" campaign—which placed the Office of Chief Counsel in direct competition with law firms for top legal talent at the nation's law

schools. I believe that all of this experience—plus the institutional knowledge that I gained during the three different stints at the IRS during the 1970's, the 1980's and the 2000's—will be invaluable if I am once again confirmed as the Chief Counsel.

Lawyers in the Office of Chief Counsel should seek to serve America's taxpayers fairly and with integrity by providing correct and impartial interpretation of the internal revenue laws and offering the highest quality legal advice and representation for the Internal Revenue Service. If confirmed as Chief Counsel, I will continue to advance this mission.

Let me finish by pointing out that the Internal Revenue Service as an institution means a lot to me, as does the Office of Chief Counsel. Both have been a significant part of my professional life. I have deep respect for both institutions, and if confirmed, I look forward to once again rejoining the IRS team.

I conclude by pledging that if confirmed, I will do my utmost to carry out the responsibilities entrusted to me as Chief Counsel for the Internal Revenue Service, and I will endeavor to protect the Internal Revenue Service as an institution. Thank you for your consideration.

I would be pleased to answer any questions.