

1 OPEN EXECUTIVE SESSION TO CONSIDER FAVORABLY REPORTING
2 THE NOMINATION OF WILLIAM LONG, TO BE COMMISSIONER,
3 INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TRESURY
4
5 TUESDAY, JUNE 3, 2025
6 U.S. Senate,
7 Committee on Finance,
8 Washington, DC.

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10 The meeting was convened, pursuant to notice, at
11 9:32 a.m., in Room SD-215, Dirksen Senate Office
12 Building, Hon. Mike Crapo (chairman of the committee)
13 presiding.

14 Present: Senator Wyden.

15 Also Present: Republican staff: Andrew Dell'Orto,
16 Policy Advisor; and Gregg Richard, Staff Director.
17 Democratic staff: Joshua Sheinkman, Staff Director;
18 Tiffany Smith, Deputy Staff Director and Chief Counsel;
19 and Shade Streeter, Investigative Counsel.

1 OPENING STATEMENT OF HON. MIKE CRAPO, A U.S. SENATOR
2 FROM IDAHO, CHAIRMAN, COMMITTEE ON FINANCE
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4 The Chairman. The committee will come to order.
5 We meet today to consider favorably reporting the
6 nomination of Congressman Billy Long to be Commissioner
7 of the Internal Revenue Service. As we have done with
8 other nominees, the meeting this morning will provide
9 members with the opportunity to offer remarks on
10 Congressman Long's nomination.

11 We will then recess briefly following member
12 statements, and then proceed to this morning's
13 nominations hearing. We will notify members of a time
14 and a location later today to conduct the vote on
15 Congressman Long's nomination.

16 At his hearing, Congressman Long outlined his
17 vision to transform the IRS through systems
18 modernization, a renewed focus on efficiency, and a
19 much-needed change in IRS culture. If confirmed, I look
20 forward to working with him to ensure the IRS focuses on
21 helping American taxpayers to better understand and meet
22 their tax responsibilities, and that it enforces the tax
23 law with integrity and fairness to all.

24 I was encouraged to hear Congressman Long clearly
25 commit that "the IRS will not and should not be

1 politicized on my watch." I also would like to thank
2 Congressman Long for his time working through the
3 Finance Committee's rigorous nomination process, in
4 addition to responding to a large amount of questions
5 for the record.

6 At his hearing and in his written responses,
7 Congressman Long clearly affirmed that all of his tax
8 consulting work was as an independent contractor for
9 Capital Edge strategies. He never performed work for
10 White River or anyone else regarding Native American
11 Tribal tax credits.

12 With respect to the contributions to his Senate
13 campaign, Congressman Long stated time and again that he
14 followed Federal Election Commission guidelines. In
15 sum, Congressman Long is uniquely suited to instill
16 needed change at the IRS, and I will vote in favor of
17 his nomination. I encourage my colleagues on both sides
18 of the aisle to do the same.

19 I now recognize Ranking Member Wyden for his
20 remarks.

1 OPENING STATEMENT OF HON. RON WYDEN, A U.S. SENATOR FROM
2 OREGON

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4 Senator Wyden. Thank you very much, Mr. Chairman.

5 Over the last several years, I have heard every
6 member of this committee, all the Democrats, all the
7 Republicans, talk about the importance of independence
8 and neutrality at the IRS. If you genuinely believe in
9 those priorities, you cannot vote for Billy Long's
10 nomination for IRS Commissioner.

11 Here is what is known about Congressman Long. He
12 was not on the Ways and Means Committee. He wrote no
13 original tax legislation in 12 years in the Congress.
14 He has no tax policy experience, but he's got lots of
15 tax fraud experience.

16 When he left office, he threw in with a bunch of
17 fly-by-night operators selling tax deals that were
18 sketchy at best. He was paid to promote fake Tribal tax
19 credits by a company called White River -- excuse
20 me -- White River Energy.

21 After White River's scheme got exposed as a fraud
22 in a *Bloomberg* report in mid-December, the company's CFO
23 reassured panicky investors that everything would work
24 out. They would soon have friends at the IRS under
25 Donald Trump to take the heat off. He said he would be

1 able to use his contacts to obtain favors and special
2 private rulings. We've got this on tape. The CFO and
3 several other White River employees then started making
4 big-dollar donations to Congressman Long's Senate
5 campaign that had been mothballed all the way back to
6 2022.

7 More than \$165,000 came into the campaign after
8 Trump announced Long's nomination. Much of it was from
9 people affiliated with White River. Mr. Long pocketed
10 \$130,000 of that himself. Now he has repeatedly been
11 asked to explain his role in the scheme I have
12 described. What did he know about these fake tax
13 credits? Who did he talk to about them? Why did White
14 River employees think it was a good idea to donate to
15 his dormant campaign?

16 None of those questions were answered. Finance
17 Committee investigators obtained information from the
18 IRS that these Tribal tax credits Congressman Long
19 helped sell were indeed fake, and the promoters could
20 face prosecution. Staff read that confirmation aloud to
21 Congressman Long last month.

22 He became outraged. He demanded to know who at
23 the IRS had provided that information to the Finance
24 Committee. He said he would find out immediately if he
25 gets confirmed. If his involvement in that one tax scam

1 was not enough, there is more.

2 He was slinging employee retention tax credits
3 long after they had technically expired. When a
4 well-meaning rescue program for small businesses had
5 been overrun by fraudsters, Congressman Long is on tape
6 saying that everybody qualifies for the employee
7 retention tax credit. That is a lie.

8 He bragged about getting money for a funeral home,
9 even though the pandemic was a boom time for that kind
10 of business, due to the number of Americans dying of
11 COVID-19. Finance Committee investigators obtained
12 another recording, this time of an executive in a firm
13 called Appreciation Financial, that sold these tax
14 scam-ridden tax credits.

15 He said he made Congressman Long his guest to the
16 inauguration earlier this year. He said they had dinner
17 and spent a few nights together. His exact quote on the
18 subject of IRS enforcement around employee retention
19 credits is this. "We could be worried," and I quote
20 here, "about promoter audits. Now we do not have to
21 worry about any of that now with Billy coming in."

22 Echoing the executive at White River, the second
23 tax credit promoter said he had been promised special
24 favours by Congressman Long himself. Again, we've got it
25 on tape. I have not even mentioned Congressman Long's

1 multiple letters urging politically motivated attacks
2 against nonprofit organizations.

3 That, colleagues, is going to be the opposite of
4 neutrality and independence that Democrats and
5 Republicans talk about here in the committee. The fact
6 is these scandals I am mentioning are too big to ignore,
7 and, colleagues, I know for a fact that there is going
8 to be more troubling information that comes to light.

9 So, I close with this. It is not too late to go
10 back and find somebody who is not surrounded by scandal,
11 who's got the experience managing a large organization,
12 who's got some real experience working on tax policy.
13 What is needed in our country now more than ever is an
14 independent IRS.

15 For that reason, I strongly oppose the Long
16 nomination, and I am going to urge all my colleagues to
17 do the same.

18 Thank you, Senator Crapo.

19 The Chairman. Thank you, Senator Wyden.

20 Normally I would turn to any other Senator who is
21 interested in making a statement, but seeing none,
22 unless there is objection, we will proceed to a recess
23 briefly before the hearing that is scheduled for 10:30
24 for other nominees.

25 And we will vote off of the floor at a time to be

1 agreed. Is there objection?

2 Senator Wyden. There is not. I just want to make
3 sure, so all colleagues understand. We will go to the
4 regular hearing at 10:30, 45 minutes from now?

5 The Chairman. That is correct.

6 Senator Wyden. Thank you.

7 The Chairman. With that, the committee stands in
8 recess.

9 [Whereupon, at 9:40 a.m., the meeting was
10 recessed.]

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12 The open executive session was reconvened,
13 pursuant to notice, on Tuesday, May 13, 2025, at 1:45
14 p.m., in Room S-213, The Senate Reception Room, U.S.
15 Capitol, Hon. Mike Crapo (chairman of the committee)
16 presiding.

17 The Chairman. The committee will come to order.

18 We now have a quorum. I move that we favorably
19 report the nomination of the Honorable William Long.

20 Senator Grassley. Seconded.

21 The Chairman. The Clerk will call the roll.

22 The Clerk. Mr. Grassley?

23 Senator Grassley. Aye.

24 The Clerk. Mr. Cornyn?

25 Senator Cornyn. Aye.

1 The Clerk. Mr. Thune?
2 Senator Thune. Aye.
3 The Clerk. Mr. Scott?
4 Senator Scott. Aye.
5 The Clerk. Mr. Cassidy?
6 Senator Cassidy. Aye.
7 The Clerk. Mr. Lankford?
8 Senator Lankford. Aye.
9 The Clerk. Mr. Daines?
10 Senator Daines. Aye.
11 The Clerk. Mr. Young?
12 Senator Young. Aye.
13 The Clerk. Mr. Barrasso?
14 Senator Barrasso. Aye.
15 The Clerk. Mr. Johnson?
16 Senator Johnson. Aye.
17 The Clerk. Mr. Tillis?
18 Senator Tillis. Aye.
19 The Clerk. Mrs. Blackburn?
20 Senator Blackburn. Aye.
21 The Clerk. Mr. Marshall?
22 Senator Marshall. Aye.
23 The Clerk. Mr. Wyden?
24 Senator Wyden. Nay.
25 The Clerk. Ms. Cantwell?

1 Senator Cantwell. Nay.
2 The Clerk. Mr. Bennet?
3 Senator Bennet. Nay.
4 The Clerk. Mr. Warner?
5 Senator Warner. Nay.
6 The Clerk. Mr. Whitehouse?
7 Senator Whitehouse. Nay.
8 The Clerk. Ms. Hassan?
9 Senator Hassan. Nay.
10 The Clerk. Ms. Cortez Masto?
11 Senator Cortez Masto. Nay.
12 The Clerk. Ms. Warren?
13 Senator Warren. Nay.
14 The Clerk. Mr. Sanders?
15 Senator Wyden. Nay by proxy.
16 The Clerk. Ms. Smith?
17 Senator Smith. Nay.
18 The Clerk. Mr. Luján?
19 Senator Luján. Nay.
20 The Clerk. Mr. Warnock?
21 Senator Warnock. Nay.
22 The Clerk. Mr. Welch?
23 Senator Welch. Nay.
24 The Clerk. Mr. Chairman?
25 The Chairman. Aye.

1 The Clerk will announce the vote.

2 The Clerk. Mr. Chairman, the final tally is 14
3 ayes and 13 nays.

4 The Chairman. The "ayes" have it. I thank my
5 colleagues for their attendance.

6 The committee stands adjourned.

7 [Whereupon, at 2:37 p.m., the meeting was
8 adjourned.]

1	STATEMENT OF:	PAGE
2	Hon. Mike Crapo,	2
3	a U.S. Senator from Idaho,	
4	chairman, Committee on Finance	
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6	Hon. Ron Wyden,	4
7	a U.S. Senator from Oregon	