

United States Senate Committee on Finance

September 10, 2025

Hearing to Consider the Nominations of Jonathan Greenstein, of New York, to be a Deputy Under Secretary of the Treasury, vice Brent Neiman, resigned; and The Honorable Donald Korb, of Ohio, to be Chief Counsel for the Internal Revenue Service and an Assistant General Counsel in the Department of the Treasury, vice Marjorie A. Rollinson.

Questions for the Record submitted to Donald Korb from Senator Cornyn.

Question 1: A major responsibility of the Chief Counsel's office is handling Tax Court litigation on behalf of the federal government. The current backlog at the U.S. Tax Court includes 800 pending conservation easement cases. Conservation easements are an important tool to protect natural and working land, and land trusts – including conservation easements – have helped conserve over two million acres across Texas.

Despite the number of pending conservation easement cases, the Tax Court is issuing just ten to twenty conservation easement decisions each year. At this rate, it may take decades to work through the backlog, disadvantaging both taxpayers and the federal government. I understand the IRS has made several limited settlement offers to resolve easement disputes, but these settlement offers have failed to resolve the cases.

If confirmed, how do you intend to work through the backlog of Tax Court litigation cases, including cases involving conservation easements, to ensure fair resolution for both the federal government and taxpayers?

Answer: In my decades long history with the IRS and the tax community, I have always advocated for swift action and decisions so that taxpayers can have clarity and certainty as soon as possible. As the U.S. Tax Court is an independent judicial authority, the IRS Chief Counsel has no direct control over their case backlog. If confirmed, however, I will work to ensure all taxpayers are treated fairly and the IRS is doing its part to move as quickly as possible to resolve cases docketed in the Tax Court.

Question 2: Congress has expressly sanctioned Grantor Retained Annuity Trusts (GRATs) as estate planning tools under I.R.C. § 2702. As you know, under § 2702, a grantor transfers assets into the trust but retains an annuity stream, with appreciation passing to heirs free of estate and/or gift taxes if assets grow above the IRS' assumed rate. Corresponding Treasury regulations require that valuation disputes be resolved by adjusting the annuity payments, not by imposing gift taxes.

Legislative proposals which would curtail GRATs have been introduced but never passed into law. The IRS under the last Administration instead pursued audits and litigation to impose requirements and standards not written in the statute or Treasury regulations.

Do you agree the IRS must follow Treasury's regulations consistent with statute and not use audits or litigation to impose novel tax theories, including in cases regarding GRATs?

Answer: I believe that staff at both the Treasury and IRS must follow the law as written. Further, the IRS should not place unnecessary regulatory burdens on any taxpayers through audit or litigation. If confirmed, I look forward to working with you on this matter.

Questions for the Record Submitted to Donald Korb from Senator Scott

Question: If confirmed, would you commit to working with me to providing transparent updates to American taxpayers awaiting ERTC claims and expedite the payment of these long overdue, earned credits?

Answer: As I am not currently at the IRS, I am not yet up to speed with the current status of the Employee Retention Tax Credit program and what issues have arisen behind the scenes. I look forward to working with you and your office on both this and any other matters at the IRS if confirmed.

Questions for the Record submitted to Donald Korb from Senator Cassidy.

Question 1:

Internal Revenue Service (IRS) delays issuing Superfund Excise Tax (Superfund tax) refunds places a significant amount of financial stress upon U.S. companies and exporters, making manufacturers and workers less competitive with China in the global marketplace. The Superfund tax is reported on Forms 6627/720, which are filed once per quarter by domestic producers or importers of both chemicals (domestically produced or imported) and substances (imported). The Forms include any credits claimed during the quarter to offset any liabilities.

Meanwhile, a refund to an exporter who is not an importer or domestic producer is filed on Form 8849, using Schedule 6 for Superfund taxes. While these exporters do not pay the Superfund tax, their supplier – either the domestic producer or the importer – often waives their rights for refund, assigning such rights to the exporter under IRC 4662(e)(3)(A). Schedule 6 does not require quarterly filings and there is no restriction on the frequency of claims filed. For example, some taxpayers file monthly to maintain cash flow.

Most Form 8849 Schedule 6 refund requests are not processed for periods of up to two years, and the IRS gives no response when making status requests. Denials of refund by the IRS sometimes claim “You must have a Form 720 tax liability to file a claim for credit on Schedule C”.

However, 8849 claimants do not pay the tax and do NOT have Form 720 liabilities or filing requirements. To make matters worse, Form 720 is handled out of Ogden, UT, while Form 8849 requests are handled out of Cincinnati, OH.

If confirmed, will you work to correct this problem and modify existing policy or processes to: (1) centralize the processing of Superfund tax refund claims, (2) ensure that personnel managing the claims are properly educated and trained, and (3) modify pre-refund policies to facilitate refunds immediately after claims are filed?

Answer: If confirmed, I look forward to reviewing these matters and working with your office.

Questions for the Record submitted to Donald Korb from Senator Daines

Question 1: I have heard from constituents that during the Biden administration, the IRS took aggressive and novel positions challenging the use of grantor retained annuity trusts (“GRATs”) driven by staff’s political ideologies. It is my understanding that these positions are contrary to both the clear wording of section 2702, the statute by which GRATs are sanctioned, and the interpretive regulations issued by the Treasury Department under that statute.

- a. *If confirmed, will you and your staff commit to enforcing the tax code by applying the laws as written by Congress?*
- b. *If confirmed, will you and your staff commit to reviewing from a fresh perspective those pending matters where the IRS is challenging the use of GRATs, to ensure that the IRS personnel in charge are correctly applying I.R.C. § 2702 and its regulations as those provisions are written and not imposing their own views on what the law should be?*

Answer: I believe that staff at both the Treasury and IRS must follow the law as written. If confirmed, I will instruct all my staff to do just that.

Questions for the Record submitted to Donald Korb from Senator Barrasso

Question 1: In Wyoming, working families and businesses depend on the U.S. Tax Court for fair, timely resolution of tax disputes. However, persistent delays in the Court are creating serious problems—burdening government resources and resulting in premature IRS assessments against taxpayers with pending cases. Thousands of cases remain unresolved, including many involving small businesses and partnerships where the IRS has focused on administrative compliance. These backlogs strain taxpayer rights and prevent timely hearings on other matters. If confirmed, will you commit to limiting premature assessments and developing strategies to reduce the backlog, including promoting efficient case resolution?

Answer: In my decades long history with the IRS and the tax community, I have always advocated for swift action and decisions so that taxpayers can have clarity and certainty as soon as possible. As the U.S. Tax Court is an independent judicial authority, the IRS Chief Counsel has no direct control over their case backlog. If confirmed, however, I will work to ensure all taxpayers are treated fairly and the IRS is doing its part to move as quickly as possible to resolve cases docketed in the Tax Court.

Questions for the Record submitted to Donald Korb from Senator Thom Tillis:

Question 1

The IRS has applied an overly narrow and technical interpretation of federal statute and guidance that is prejudiced against well-established estate tax law meant to protect against the need to sell often-illiquid estates of closely-held commercial real estate businesses. This came to a head *during and after the COVID-19 pandemic, meaning* a number of estates are still in the process of paying their tax liabilities (via installment payments or loans) or are in litigation.

Businesses whose assets consist of fractional or minority interests in closely held real estate, including shopping centers, retail buildings, apartment complexes, office buildings, and warehouses, were hit hard by the pandemic.

Because the IRS during the Biden Administration discouraged estates from utilizing tax mitigation strategies, estate executors or trustees with such assets were often pushed to contemplate selling assets at non-competitive values in order to pay their estate tax liability within nine months of death.

My hope is that you are able to reverse the activism of the previous Administration and restore fairness and common sense to the estate taxation of closely-held commercial real estate to prevent any further chilling of investment moving forward.

If confirmed, will you and your staff commit to reviewing with fresh eyes every pending estate tax matter, including protests and petitions, especially those involving tax mitigation strategies?

Answer: The previous administration's harmful positions with many rules and regulations is why President Trump nominated someone to focus on the statutory mission of the agency.

Question 2

Since late 2016, the IRS has engaged in a significant enforcement campaign involving syndicated conservation easements. This audit approach leaves taxpayers with limited options, including litigation. The Tax Court has said that there are over 800 conservation easement cases pending before it, yet only issues ten to twenty conservation easement decisions each year. Even after the Tax Court issues a decision, the taxpayer or the IRS is likely to appeal, further delaying resolution. I understand that the settlement offers the IRS has previously made to resolve the conservation easement issue have met with limited acceptance.

In each year since 2016, how much money has the IRS actually collected from taxpayers relating to syndicated conservation easement transactions?

Answer: I have not been at the IRS during this time period, so I do not know. If confirmed, I look forward to working with you on this issue.

Questions for the Record submitted to Donald Korb from Ranking Member Wyden

1. I'm concerned about the politicization of the IRS. Trump has targeted specific people at the IRS. Holly Paz, the commissioner of Large Business and International (LB&I) Division, as well as Elizabeth Kastenbergh, acting director of the Office of Professional Responsibility—both long-time IRS employees through Republican and Democratic Administrations—were recently placed on leave for long-disproven accusations of political bias. It's troubling that political witch-hunts are enough to threaten someone's job at the IRS.

If confirmed, what will you do to protect IRS employees from political witch-hunts?

Answer: I am grateful for President Trump's leadership in taking politics out of the IRS. If confirmed, I am committed to ensuring that the IRS administers the tax laws fairly and without political interference.

It has been reported that the Administration's decision to throw out rules that would stop flagrant tax abuse by large partnerships was politically motivated and done in response to a lobbying campaign from specific taxpayers.

If confirmed, what will you do when you're asked to knee cap IRS enforcement to appease specific taxpayers?

Answer: I am not familiar with the reporting you are referencing. Since I am not at the IRS, I would look forward to reviewing this matter, if confirmed.

2. I was alarmed by the White House's demands that the IRS release the confidential information of millions of taxpayers to DOGE and immigration enforcement. These demands were so concerning that several high-profile IRS officials have chosen to resign rather than go along with them. At your Finance Committee hearing, you suggested the DHS MOU is legal and that you would follow court orders on the subject.
 - a. I believe you were referencing a case in which a District court declined to issue a preliminary injunction to prevent the IRS from implementing the MOU. Another court in CTR vs. IRS more recently ordered the IRS to inform it before releasing any more information under the MOU, and has also ordered the IRS and the Department of Justice to provide additional documents. Will you advise the IRS to obey that order?
 - b. Do you believe the IRS is legally authorized to provide taxpayer return information to DHS about taxpayers who are not under active investigation by DHS?
 - c. According to articles in the press, the IRS has not been providing DHS with information about taxpayers when the IRS cannot be certain that the information it is providing to DHS pertains to the same person DHS claims to be investigating. Will you advise the IRS to continue that practice?

Answer: If confirmed, I will follow the law. Since I am not at the IRS, it would be inappropriate for me to speak to the details of this MOU, which I also understand is currently subject to litigation. If confirmed, I look forward to getting briefed on this matter.

3. A provision of SECURE 2.0 legislation going into effect in 2027 provides a government matching contribution for moderate-income retirement savers, with the government match being made directly to the saver's IRA or 401(k) plan. This new law is

groundbreaking and was passed by this committee and the Congress on a bipartisan basis. It is critically important that the IRS implement this program on time and with no hiccups.

Will you make implementation of the saver's match a priority for the IRS?

Answer: If confirmed, I am committed to applying the relevant laws passed by Congress, including provisions from the SECURE 2.0 legislation, in a timely and thorough manner.

4. Tax whistle-blower provisions enacted by Congress have brought in over \$7 billion from wealthy tax cheats -- including billionaires who were hiding assets overseas. But you were quoted as saying the "IRS didn't ask for these rules; they were forced on it by Congress" and that they had "the potential to be a real disaster for the tax system," but at the hearing, you said you now support these provisions.
 - a. If confirmed, do you commit to working with whistleblowers referred by Finance Committee investigators who have information about tax crimes?
 - b. If confirmed, what will you do to ensure the IRS works closely with whistleblowers, encourages more of them to come in, and uses the valuable information they provide to go after wealthy tax cheats?

Answer: If confirmed, I am committed to following the relevant laws passed by Congress, including provisions regarding whistle-blowers.

6. If whistleblowers bring original information to the IRS and DOJ that leads to the collection of significant proceeds by the IRS and/or DOJ, do you believe that those whistleblowers should be paid an award?

Answer: See Question 4.

7. In a meeting with my staff, you indicated that you felt the whistleblower program was working because claims by agents Gary Shapley and Joseph Ziegler of political interference at DOJ were taken seriously and resulted in accountability for Hunter Biden.

- a. If you witness any political interference or irregularities from the Trump White House or the DOJ in the handling of a criminal tax investigation into any wealthy or politically connected individuals, do you pledge to report this to the Finance Committee?
- b. If any IRS employees blow the whistle and alert the U.S. Congress of political interference or irregularities in the handling of any criminal tax investigations, do you pledge not to retaliate against those IRS whistleblowers?

Answer: See Question 4.

8. Knowingly aiding in the filing of a false tax return is a federal crime (under 26 U.S.C. sec. 7206). While many foreign financial institutions have been criminally prosecuted under this statute for their role in offshore tax evasion schemes, I am concerned that the individual bankers who knowingly help wealthy U.S. clients hide their assets offshore are rarely prosecuted.

- a. Do you believe it is a crime for foreign bankers to knowingly help wealthy U.S. clients hide their assets in undeclared offshore accounts? If yes, do you believe those individuals should be subject to a criminal investigation by the IRS for knowingly facilitating FBAR violations by their clients?

Answer: If confirmed, I am committed to ensuring the IRS is prioritizing revenue collections as I have done in my decades long career at the IRS. The Department of Justice has the responsibilities surrounding criminal investigations, and if confirmed, I am committed to following my statutory obligations and would cooperate with the Department of Justice, as appropriate, and if needed.

9. IRS LB&I has an active campaign related to Puerto Rico Act 22 (individual investors act). This campaign is looking into whether U.S. taxpayers are improperly reporting U.S. source income as Puerto Rico source income in order to avoid U.S. taxation. My understanding is that there have been situations where certain ultra-wealthy investors have improperly avoided huge amounts of U.S. income taxes on capital gains accrued before the individual investor became a resident of Puerto Rico. As you surely know, any appreciation in the value of assets (including cryptocurrencies) accrued before an individual establishes residency in Puerto Rico is considered U.S. source income for a period of 10 years after a taxpayer becomes a bona fide resident of Puerto Rico (under 26 C.F.R. § 1.937-2).

- a. Do you agree that capital gains accrued on assets before a U.S. taxpayer relocates from one of the 50 states to Puerto Rico are considered U.S. source income, and therefore subject to U.S. income taxes?
- b. Do you believe attorneys or accountants who knowingly provide taxpayers with inaccurate legal opinions advising them to treat U.S. source income as Puerto Rico source income should be held accountable?

Answer: I am not currently at the IRS, so I am not familiar with the referenced details. If confirmed, I look forward to reviewing this matter. The Department of Justice has the responsibilities surrounding criminal investigations, and if confirmed, I am committed to following my statutory obligations and would cooperate with the Department of Justice, as appropriate, and if needed.

Questions for the Record submitted to Donald Korb from Senator Cortez Masto.

The Congressional Review Act allows Congress to vote on overturning rules and regulations made by federal agencies. The law requires agencies to submit their rules to both houses of Congress before they may take effect. On August 15, the IRS issued Notice 2025-42, which changed the rules on when construction is considered to have started for purposes of claiming energy tax credits. That notice has not been transmitted to Congress.

Question 1: Will you commit to submitting IRS rules, including Notice 2025-42, to Congress as required under the CRA?

Answer: If confirmed, I am committed to following the relevant laws passed by Congress.

Question for the Record submitted to Donald Korb from Senator Warren.

Question 1: Please explain, in your own words, whether you believe it is legal or illegal for the President to request you or any other Treasury or IRS official to conduct or terminate an audit or other investigation of any particular taxpayer.

Answer: If confirmed and as I mentioned in my hearing before the Senate Finance Committee, I am committed to ensuring that our nation's tax laws are implemented fairly and impartially. If confirmed, I will continue to support the statutory protections against improper interference of taxpayer audits and investigations.

Question 2: Please explain, in your own words, whether you believe it is legal or illegal for the President to request you or any other Treasury or IRS official to revoke the non-profit status of any particular taxpayer.

Answer: See Question 1.

Question 3: Do you pledge to advise Treasury and IRS officials to never follow the direction of the President or anyone else outside the formal exam team to initiate or change an audit or investigate any person or entity on the basis of their political beliefs, financial interests, hiring or organizational practices, or personal interests, and to report to the Senate Finance Committee if you receive such a direction?

Answer: See Question 1.

Question 4: Do you pledge to advise Treasury and IRS officials to never allow the President or employees of the Executive Office of the President to direct or influence the audit or termination of an audit or investigation of any individual or entity?

Answer: See Question 1.

Question 5: Do you pledge to advise Treasury and IRS officials to never allow a political appointee of the President, or allies or business associates of the President, to direct or influence the audit or termination of an audit or investigation of any individual or entity?

Answer: See Question 1.

Question 6: Do you pledge to advise Treasury and IRS officials to never allow political appointees at Treasury or the IRS to direct or influence the audit or termination of an audit or investigation of any individual or entity?

Answer: See Question 1.

Question 7: If the President indicates that he would like you or any other Treasury or IRS official to revoke or otherwise modify the tax-exempt status of Harvard University or any other organization for any other reason, will you comply or advise those officials concerned to comply?

Answer: The President would not ask me to do such a thing. If confirmed, I am committed to following the law.

Question 8: Under section 7212 of the Internal Revenue Code, it is unlawful to impede an IRS employee from acting to enforce the Code.

- A. Do you commit to following this statutory requirement?
- B. If confirmed, what would you do if the President, White House employees, political appointees, family members, friends, confidants, and business associates of the President asked you to push for a particular result on a taxpayer's audit?
- C. What would you do if the President, White House employees, political appointees, family members, friends, confidants, or business associates of the President started posting online the names and addresses of IRS employees alongside criticism of their work?

Answer: See Question 1.

Question 9: To help pay for tax cuts for the ultra-wealthy, President Trump's 2017 Tax Cuts and Jobs Act (TCJA) made some efforts to close tax loopholes that incentivize U.S. companies to offshore their manufacturing enterprises. However, the business world reacted immediately, lobbying aggressively to undermine these reforms. Following a lobbying blitz led by big corporations after the enactment of the TCJA under President Trump, the Treasury Department and IRS used their regulatory power to carve out exceptions and giveaways for the rich. What is your plan to ensure that the previous regulatory giveaway is not repeated? Will you work to reverse previous rulemaking that led to exceptions and giveaways for the rich?

Answer: If confirmed, my role as Chief Counsel will not be to set policy, therefore this would be outside of the purview for the role to which I am nominated.

Question 10: Tax preparation companies have egregiously—and illegally—misused sensitive and private taxpayer data, sharing it with big tech companies without obtaining permission. Would you recommend that the Department of Justice (DOJ) prosecute tax preparation companies that have disclosed tax preparation data for unrelated purposes, such as advertising, without consumer consent?

Answer: I am not currently at the IRS, so I am not familiar to the allegations referenced here. The Department of Justice has the responsibilities surrounding criminal investigations, and if confirmed, I am committed to following my statutory obligations and would cooperate with the Department of Justice, as appropriate, and if needed.

Question 11: Have you been in touch with any of the DOGE team members who are tasked with working with the IRS? If yes, please list each conversation you have had and the substance of each conversation.

Answer: I am not sure exactly to whom you are referring, but I look forward to working with the committed and talented IRS team to advance the mission of the agency.

Question 12: A former IRS Commissioner has stated that they and other political appointees did not have direct access to particular taxpayers' information, and they would have no reason to.

- A. Do you agree that you and other political appointees at Treasury and the IRS should not have access to particular taxpayers' information?
- B. Would you commit to informing this full Committee if you or any other political appointee is directly given access to particular taxpayers' information and explain the administrative reason why the access was given?

Answer: See Question 1.

Question 13: Will you commit to recuse yourself for four years from all specific-party matters involving your former clients and employers and all particular matters that are likely to directly and predictably affect their financial interests?

Answer: If confirmed, I will abide by my ethics agreement, which was developed in consultation with ethics officials at the Department of the Treasury and the Office of Government Ethics.

Question 14: Will you commit to adhering to a screening process, managed by an independent staff member, to comply with your ethics commitments, including those in your ethics agreement and described above?

- A. If you do adhere to a screening process to comply with your ethics commitments, who would be responsible for identifying particular matters from which you should recuse?

Answer: If confirmed, I will commit to adhering to the screening processes that are already in place at the Office of Chief Counsel.

Question 15: Will you commit to refrain from seeking employment or board membership with, or another form of compensation from, a company that has been engaged in a dispute or other interaction with the IRS regarding which you provided legal advice, for at least four years after leaving office?

Answer: See Question 13.

Question 16: Will you commit not to serve as a lobbyist or informal "shadow lobbyist" for at least four years after leaving office?

Answer: See Question 13.

Question 17: In your ethics commitment letter to a Treasury ethics officer, you acknowledged that you plan to retain your holdings in the 125 Broad Street Funds despite being advised that "the duties of the position of Chief Counsel may involve particular matters affecting the financial interests of" those funds.

- A. What holdings within the 125 Broad Street Fund could present a conflict of interest with your role as IRS Chief Counsel?
- B. Why are you refusing to divest despite the advice you received about potential conflicts?

C. How do you plan to ensure compliance with recusal requirements in practice if you are not divesting from this fund?

Answer: See Question 13.

Question 18: Will you commit not to seek a waiver from the White House regarding any ethics matter?

Answer: See Question 13.

Question 19: Have you received any payment or non-cash benefit from a current, former, or potential future employer contingent upon your service in government? Do you commit to not enter into an agreement in the future that would provide any payment or non-cash benefit from a current, former, or potential future employer contingent upon your service in government?

Answer: See Question 13.

Question 20: Will you commit to not facilitating the creation of any new regulation that allows corporations with income exceeding \$1 billion annually to pay a tax rate of less than 15% on their adjusted financial statement income, in violation of the federal statute establishing a 15% Corporate Alternative Minimum Tax?

Answer: The Office of Tax Policy at the Treasury Department is tasked with implementing tax policy. This issue is not in the purview of the role to which I am nominated.

Questions for the Record submitted to Donald Korb from Senator Warnock.

Question 1: The Department of Homeland Security has [reached](#) a data-sharing deal with the Internal Revenue Service (IRS) for use by Immigration and Customs Enforcement. Do you agree that taxpayer data can only be shared with other federal agencies and contractors if authorized federal law?

Answer: I am not at the IRS, so I am not aware of all the facts surrounding this Memorandum of Understanding. If confirmed, I am committed to ensuring that requests for taxpayer information by other federal agencies are in compliance with the law and are consistent with the taxpayer information protections written in statute.

Question 2: Do you agree that, under federal law, sharing the personal data of individual taxpayers with other agencies for the purpose of criminal investigations must be assessed on a case-by-case basis?

Answer: See Question 1.

Question 3: Will you commit to ensuring that the IRS's data-sharing agreement with Immigration and Customs Enforcement meets all relevant statutory protections under 26 U.S.C. 6103 and other relevant statutes and respond to all questions about this agreement raised by members of this Committee?

Answer: If confirmed, I am committed to following the law, including 26 U.S.C. 6103.

Question 4: The Department of Government Efficiency is [reportedly](#) creating a platform through which “anyone with access could view and possibly manipulate all IRS data in one place.” Do you agree that federal law does not authorize the IRS to share tax data with DOGE or federal agencies absent specific purposes and justifications?

Answer: I am not at the IRS, so I am not familiar with the report you are referencing. If confirmed, I am committed to ensuring that requests for taxpayer information by other federal agencies are in compliance with the law and are consistent with the taxpayer information protections written in statute.

Question 5: What risks, if any, would such a platform pose to taxpayer privacy and security?

Answer: As I mentioned in my answer to Question 4, I am not familiar with the report you are referencing. If confirmed, I look forward to reviewing this matter.

Question 6: What safeguards do you believe are needed for a project like this to ensure taxpayer privacy? Will you commit to thoroughly reviewing this project and any risks and safeguards required?

Answer: As I mentioned in my answer to Question 4, I am not familiar with the report you are referencing. If confirmed, I look forward to reviewing this matter.

Question 7: Tax exempt organizations, like non-profits, play an important role in [serving](#) Georgia communities. [U.S. law](#) and [IRS regulations](#) outline the requirements for achieving and maintaining tax-exempt status. The decision to open an investigation should be impartially determined based on those laws and regulations, not the agenda of any elected official or political appointee. If confirmed, do you commit to adhering to the long-held practice that the IRS does not target tax-exempt organizations based on their philosophy, ideology, policy preferences, or religious affiliation?

Answer: If confirmed and as I mentioned in my hearing before the Senate Finance Committee, I am committed to ensuring that our nation's tax laws are implemented fairly and impartially.

Question 8: How would you respond if asked by the President, Secretary Bessent, in his role as acting IRS Commissioner or as Treasury Secretary, or any other political appointees to audit a specific tax-exempt organization?

Answer: The President or Secretary Bessent would not ask me to do such a thing. If confirmed, I am committed to following the law.

Question 9: Do you believe that a public statement by a president or Administration official calling for the initiation or termination of an audit constitutes a directive to the IRS?

Answer: If confirmed and as I mentioned in my hearing before the Senate Finance Committee, I am committed to ensuring that our nation's tax laws are implemented fairly and impartially. If confirmed, I will continue to support the statutory protections against improper interference of taxpayer audits and investigations.

Question 10: Should IRS employees attach any weight or consideration to public statements by Administration officials that call for the initiation or termination of an audit?

Answer: See Question 9.

Question 11: How will you ensure that no political appointee, or other associates of the President, directs or influences an audit or investigation of any taxpayer?

Answer: See Question 9.

Question 12: When you previously served as IRS Chief Counsel, you played a role in drafting [Section 469](#), which you [credited](#) with “putting the individual tax shelter industry at that time out of business.” Do you still believe it is important to address abusive tax evasion by large businesses? Will addressing tax shelters be a priority for you as Chief Counsel?

Answer: If confirmed, I am committed to ensuring the IRS is prioritizing revenue collections as I have done before in my time at the IRS, including combatting tax evasion schemes.

Question 13: IRS Chief Counsel staffing has [decreased](#) by almost 13% since January. Do you agree that the new tax provisions created by the One Big Beautiful Bill Act will require additional resources and staffing for the Chief Counsel to issue sound guidance and enforcement?

Answer: Since I am not at the IRS, I am not familiar with current details surrounding staffing at the Office of Chief Counsel. As I mentioned in my nomination hearing, I am extremely confident in the skill and work ethic of the lawyers in the Office of Chief Counsel, and if confirmed, I look forward to working with these dedicated civil servants to provide sound guidance and enforcement to the taxpayer public, just as I did during my previous tenure as Chief Counsel.

Question 14: Given this decrease in staffing, how will you prioritize areas of guidance?

Answer: See Question 13.