

United States Senate Committee on Finance

May 20, 2025

Hearing to Consider the Nomination of Billy Long, of Missouri, to be Commissioner of Internal Revenue for the remainder of the term expiring November 12, 2027

Question for the Record submitted to William Long from Senator Grassley.

Question 1: Your Executive Branch Personnel Public Financial Disclosure Report (OGE Form 278e) reports income of \$65,832 from Capitol Edge Strategies, LLC and lists White River Energy Corp. as a source of income.

- Is it correct that the \$65,832 was compensation for referrals relating to tribal tax credits or what some have referred to as Sovereign Tribal Tax Credits?
- Since 2022, have you earned any other income for referrals or other work relating to any tribal tax incentive?
- What due diligence did you undertake regarding any tribal tax incentive before you made any referrals or recommendations to other taxpayers?
- Please explain the terms of your referral work and describe how the amount of \$65,832 was calculated. How many taxpayers did you refer for any tax incentives related to tribes and how much did they invest? How did you identify potential referrals; did you approach people and recommend the tribal tax credits or did people approach you?
- What materials were you provided by Capitol Edge Strategies, White River, or any other source to use to make referrals for any tribal related tax incentive? What materials did you provide prospective referrals? Please provide copies of any materials provided to you or provided by you to referrals relating to tribal tax incentives.

Answer: I never performed work for White River. All my work was as an independent contractor for Capitol Edge Strategies. I have never been in contact with anyone at White River. I never issued any materials regarding referrals and never saw any materials from Capitol Edge Strategies regarding the credits.

Question 2: As of May 23, 2025, several days after your nomination hearing, the bio for the X account (formerly Twitter) for “Congressman Billy Long, CTBA” says in part “DM me to save 40% on your taxes. We have a new traunch (sic) of tax credits just out!”

- Is this your X account?
- If so, are you referring to tribal tax incentives of some sort?
- When you say “We have a new traunch (sic) of tax credits just out!” who is included in that “We” besides yourself, by name and by employer?
- If people DM you, how do you respond and what materials do you send to them?
- Are you currently making referrals relating to any tribal tax incentive, the employee retention credit, or any other tax incentive? When was the last time you made a referral or responded to a DM asking to lower someone’s taxes? If you are not currently making referrals why is this solicitation still active?

- Did you yourself personally take advantage of the opportunity you promoted to “save 40% on your taxes?” If not, why not?

Answer: This is my X account. I did not want to change any information from when I was nominated to this position until after my confirmation as good-faith transparency. I received zero serious direct messages on my X account regarding credits.

Questions for the Record submitted to Billy Long from Ranking Member Wyden:

Question 1: Tribal Tax Credits. After leaving Congress, you made \$65,000 referring your friends to tax promoters who claimed they acquired income tax credits issued to a Native American tribe, and then sold these “tribal tax credits” to investors. According to Bloomberg reporting from December 2024 as well as IRS correspondence to Committee Democratic staff in March 2025, these credits “do not exist.”

- Do you believe these so-called “tribal tax credits” actually exist? If yes, please provide documentation demonstrating their validity.
- Can you name a Native American tribe promoters acquired the rights to these “tribal tax credits” from?
- Describe these “tribal tax credits,” what diligence you did on them before discussing them with your friends, and what you told your friends about them.
- In due diligence meetings, you claimed that investors who purchased “tribal tax credits” were provided a “receipt” from the U.S. Treasury Department confirming their validity. Please provide a copy of any such receipt.
- At the hearing, you said you wanted to know who at the IRS said they don’t exist. Why do you want to know their identity?
- Please acknowledge that, if confirmed, you will not take any retaliatory actions against any persons involved in transmitting the IRS position on “tribal tax credits” to Committee staff.

Answer: All of my work was as an independent contractor for Capitol Edge Strategies. I never performed work for White River or anyone else regarding these credits. I simply asked friends if they would be interested. If they were, I would have them set up a call with their advisors, CPA’s and/or CFO’s, along with Capitol Edge Strategies to learn more and do their own due diligence. I never participated in any potential discussions thereafter.

Question 2: Campaign Contributions. After you were nominated to be Commissioner, various tax promoters, including tribal tax credit promoters, contributed \$167,000 to your political campaign fund even though it ended three years ago. You then transferred \$130,000 of that money from the campaign to yourself to pay back a personal loan.

- Please describe how so many tax consultants came to contribute over \$165,000 to your Senate campaign in December or January. Did you speak with any of these contributors prior to accepting their campaign donations? If yes, please describe these interactions.
- After you were nominated to be IRS Commissioner, who did you speak with to solicit these donations, and what did you promise them in return?
- Did you discuss with anyone who contributed to your Senate campaign in December or January that the IRS would take any specific actions? If so, please describe what you told them.
- Did you at any time make your donors aware of your plans to use their donations to pay back a personal loan you made to your campaign – or do you have any knowledge that your donors were aware that you intended to use their donations to repay a personal loan?

(e) Did these contributors simply donate to your campaign without speaking with you first?

Answer: I followed FEC guidelines every step of the way. It is all public record.

You said in meetings with staff that you asked President Trump that your confirmation hearing be held on February 2.

On a call with investors, a promoter of the tribal tax credit scheme suggested the IRS would change policy and approve their fake tax credit in February because they'd [quote] "have allies in the building."

- (f) Why would the promoter of a tribal tax credit scheme say on an investor call, after you were nominated, that they would have allies in the building if you were confirmed?**
- (g) Did you ever speak with any tax consultants, including but not limited to, Jay Puchir, Jon LaCasse or Mark Czuchry, regarding your desire to have a hearing date of February 2nd for IRS Commissioner?**

Answer: I can't speak to a call I had no part in. I jokingly told President Trump I wanted my hearing to be on February 2, which is Groundhog Day, due to the problems at the IRS being the same every year without change.

Question 3: Promoting the ERTC. Since 2023, you have been paid as a referral agent for Employee Retention Credit (ERTC) promoters. You stated on a YouTube video that virtually "[everybody qualifies](#)" for the ERTC, and urged listeners to ignore CPAs who say they don't qualify.

The ERTC is a refundable payroll tax credit available to employers during 2020 and 2021 to prevent layoffs during the pandemic. The ERTC was originally scored as costing about [\\$85 billion](#), but the IRS paid out over [\\$230 billion](#). The [IRS warned small businesses](#) about unscrupulous ERTC mills that were aggressively marketing the ERTC to millions of American businesses who did not qualify, leading to fraudulent claims that have cost taxpayers billions.

There is bipartisan agreement that ERTC is not functioning as intended, and Republicans are proposing to ramp up penalties on ERTC promoters in the budget bill currently moving through Congress.

- (a) Do you still believe virtually everybody qualifies for the ERTC?**
- (b) You started as a referral agent for ERTC in 2023, when the unemployment rate was 4% and falling and the effects of COVID on the job market were diminishing. Why did you believe this was an appropriate time to begin working with this credit?**
- (c) Given that ERTC was subject to rampant fraud, do you agree with the characterization that you were recommending a tax scam that cost the Treasury hundreds of billions of dollars?**
- (d) Do you think your role in promoting this fraud-riddled program will negatively affect your ability to address fraud in other programs while serving as Commissioner of the IRS?**

Answer: No, I never recommended someone pursue the credit if they did not qualify. All my work was as an independent contractor, I simply asked friends if they would be interested. If they were, I would have them set up a call with their advisors, CPA's and/or CFO's, along with Commerce Terrace Consulting to learn more and do their own due diligence. If confirmed, I will follow the law.

Question 4: Weaponization of the IRS. According to conversations you had with Committee members and staff, you were nominated for IRS Commissioner after you called President-elect Trump and told him you "wanted to get your hands in the IRS." You were not otherwise being considered for the position, but then received the nomination, seemingly as a political favor.

Furthermore, when you were in the House, you had no problem politicizing the IRS. You asked for investigations of groups whose politics you didn't like, and you cosponsored a bill to eliminate the IRS to score political points.

Given this history, if President Trump calls you and asks you for a political favor, such as targeting a specific taxpayer with an audit or investigation (or terminating an ongoing audit or investigation), how can we have any confidence you won't do it for him?

At the hearing, you said you'd "follow the law" but I'd like a more specific answer on this about what exactly you would do, given your history.

Answer: If confirmed, I will follow the law.

Question 5: Taxpayer Privacy. Mr. Musk's associates at DOGE have accessed systems containing confidential tax information at the Treasury and the IRS. Anyone who questions the legality of what they're doing is fired, placed on leave, or at best, resigns in protest. The Administration has not been transparent or accountable about what DOGE plans to do with this tax information. In response to questions about DOGE's access to systems I sent over a month ago, the Trump Administration admitted that DOGE infiltrated the Treasury payment system. **If confirmed, what are you going to do to prevent DOGE or anyone else from this administration from illegally accessing private tax information?** At the hearing, you said you'd "follow the law" but I'd like a more specific answer on this about what exactly you would do to protect taxpayer information.

Answer: I have not had a role in any of the decisions at the IRS. If confirmed, I will follow the law and direct all IRS staff to follow the law.

Question 6: IRS Criminal Investigations. The IRS's criminal investigation division has about 2,300 field agents who are the best in the business at following the money to take down drug cartels, money launderers, cryptocurrency scams, and sanction evaders. The Administration has said that going after these criminals is a priority. Instead, it appears that highly trained accountants are being sent to stand by the border to deport families instead of doing complex financial investigations they are uniquely trained to do. **Do you believe that taking IRS criminal agents away from sophisticated investigations into cartels and fentanyl trafficking will harm national security or public safety?**

Answer: I believe we need to be smart about how we best utilize the talented employees and resources of the IRS. We will do what is best for the hardworking American taxpayer.

Question 7: Tax gap. The tax gap is about \$696 billion per year -- \$7 trillion per decade. Every dollar of tax enforcement funding brings in about \$5-\$9 in revenue, according to CBO. Anyone who cares about the deficit should want the IRS to collect taxes that are already owed from wealthy tax cheats who have armies of lawyers and accountants.

- a. **Do you agree that it makes sense for Congress to give the IRS the resources it needs to collect taxes from wealthy individuals, large complex partnerships, and massive corporations who are not paying what they owe?**
- b. **What are you going to do to ensure the IRS has the resources it needs to collect this revenue and process returns and refunds next filing season?**

Answer: If confirmed, my goal is to modernize and streamline the IRS, so we are collecting the maximum amount owed each year.

Question 8: Preparer Regulation. Millions of taxpayers use tax preparers each year to help prepare and file their taxes. However, the IRS has alerted taxpayers to be on the lookout for unscrupulous or incompetent tax preparers who encourage people to file inaccurate tax returns and, in some cases, steal valuable personal information and refunds. Following litigation in 2014, the IRS lost its authority to establish minimum standards for preparers or even to revoke tax preparer identification numbers. Every

subsequent administration has proposed to reinstate the IRS's authority in this area, including the last Trump administration. **Do you agree with the last Trump Administration that it makes sense for the IRS to have the authority to establish minimum standards for preparers and revoke the tax preparer identification numbers of those who have demonstrated incompetence or engaged in misconduct?**

Answer: I believe every American deserves to have faith in the system, especially when it comes to filing their taxes. If confirmed, I plan on reviewing all aspects of the filing system.

Question 9: Direct File. During the last two filing seasons, the IRS partnered with the states to offer an innovative way to file federal and state income taxes directly with the IRS and state tax agencies quickly and easily on your phone for free. Taxpayers saved hundreds of dollars and didn't have to turn their private information over to the big software firms or be hit with bait-and-switch pricing. Customer service surveys confirmed they liked the program better than ice cream. It even increased trust for the IRS. You didn't address what you would do with this program at the hearing, but I'd like to know. **If confirmed, will you continue this wildly popular program?**

Answer: I have not had any involvement with ongoing discussions regarding Direct File. If confirmed, I plan on reviewing all aspects of the filing system and relevant IRS programs.

Question 10: Taxpayer Service Centers. Over eleven thousand IRS employees have already been fired or taken the deferred resignation program. According to press reports, the administration is planning to close taxpayer assistance centers and to continue cutting the IRS workforce. **Do you believe that mass firings of IRS personnel around the country and the closure of taxpayer service centers will have a negative effect on the IRS's operations? Why or why not?**

Answer: I have not had a role in any of the decisions at the IRS. If confirmed, I look forward to reviewing all IRS programs, to ensure American taxpayers have the best experience possible.

Question 11: Taxpayer Advocate Service. The Taxpayer Advocate Service plays a critical role in tax administration. It helps taxpayers who are falling through the cracks. Many have had their identities stolen, refunds delayed, or can't afford to pay what they owe. Every member of Congress relies on TAS to help their constituents. TAS is not functioning as the critical backstop it was intended to be because it has already lost 22 percent of its employees. **What will you do to ensure this important function has the resources and employees it needs to help taxpayers?**

Answer: Ensuring American taxpayers have a direct line to IRS services is critical. If confirmed, I will review all IRS programs to make sure they are operating optimally.

Question 12: Syndicated Conservation Easements. At the end of 2022, I was proud to cosponsor the Charitable Conservation Easement Program Integrity Act. This law helped to curb abuses of the popular conservation easement tax benefit while ensuring it continues to serve as an important tool for conserving land and protecting family farms and ranches.

Beginning in 2010, the IRS actively tried to stop abusive syndicated conservation easements. Unfortunately, promoters of these transactions generated billions of illicit deductions before the IRS got the help it needed from Congress in passing legislation to put a stop to these schemes.

I am proud that our work helped protect family farms and ranches while rooting out the bad actors. **If confirmed as IRS Commissioner, will you commit to maintaining the IRS's efforts against abusive syndicated conservation easement transactions and other abusive tax schemes?**

Answer: If confirmed, I will evaluate all aspects of our tax system to ensure fairness and integrity.

Question 13: Ethics Agreement. In your signed Ethics agreement, you said: "I am owed referral fees from Commerce Terrace Consulting, LLC for work I previously completed. I will receive the fees before I assume the duties of the position of Commissioner, or I will forfeit them." **Name the entities, provide the dates, and describe the nature of this referral work.**

Answer: If confirmed, I will comply with all applicable ethics laws and regulations as well as the Ethics Letter I signed, which was developed by career ethics officials.

Question 14: OPM Employment.

Since March 3, 2025 you have served as "a Senior Advisor helping with special projects" at OPM. You receive a salary of \$195,200, which is the maximum salary for a federal employee on the GS scale in DC. When asked by Committee staff what your day to day responsibilities at OPM were, you produced a press release about an online early retirement portal, which you read in its entirety, but provided little substantive detail about your day to day responsibilities beyond "doing a lot of proofreading," "suggestions about what needs to be digitized," and "some healthcare stuff."

- (a) **For nearly three months, you have earned the maximum federal employee salary. Please describe in detail your work during this period.**
- (b) **Are you serving as Senior Advisor remotely or is working at the OPM's office in Washington DC every day?**
- (c) **A copy of your OPM Outlook Calendar provided to the Committee indicates you have on average one appointment per day on your calendar. What were these appointments? How many hours per week do you work?**
- (d) **Each week, federal employees have been asked to provide OPM a list of five things they accomplished. Please provide five things you accomplished each week during your employment.**

Answer: As a Senior Advisor at OPM, I work with the Acting Administrator in modernizing and digitizing the federal government retirement system. This includes identifying improvements and discussing options to better serve federal employees. I work at OPM in the Washington, D.C. headquarters.

It is my understanding that your former Deputy Chief of Staff, Ben Elleson, is also employed at OPM, earning a maximum federal salary of \$195,200.

- (e) Is this information accurate?**
- (f) Were you involved, in any way, with the government's decision to hire Mr. Elleson at OPM?**
 - (i) If yes, describe in detail the reason why you hired him or advocated for his hire, and the date you first discussed his being hired with OPM or other administration officials.**
 - (ii) If no, who was involved, when were you made aware of his hire, and how was it communicated to you?**
- (g) To the best of your knowledge, please describe Mr. Elleson's qualifications to earn a maximum salary at OPM. Please describe your interactions with him in this role.**
- (h) To the best of your knowledge, how many hours per week does Mr. Elleson work?**
- (i) Is Mr. Elleson working remotely or is working at the OPM's office in Washington DC every day?**

Answer: Mr. Elleson is a trusted and respected employee with years of experience. He was brought on following normal hiring practices and procedures.

It is my understanding that your former District Scheduler, Karen Meads, is also employed at OPM, earning a federal salary of \$175,000.

- (j) Is this information accurate?**
- (k) Were you involved, in any way, with the government's decision to hire Ms. Meads at OPM?**
 - (i) If yes, describe in detail the reason why you hired her or advocated for her hire, and the date you first discussed her being hired with OPM or other administration officials.**
 - (ii) If no, who was involved, when were you made aware of her hire, and how was it communicated to you?**

- (l) To the best of your knowledge, please describe Ms. Meads's qualifications to serve in a senior role at OPM. Please describe your interactions with her in this role.**
- (m) A copy of Ms. Meads OPM Outlook Calendar provided to the Committee indicates she has on average one appointment *per week* on her calendar. Many weeks have no scheduled appointments. To the best of your knowledge, how many hours per week does Ms. Meads work?**
- (n) Is Ms. Meads working at OPM remotely or coming into the Washington DC office every day?**

Answer: Ms. Meads is a seasoned employee with extensive government experience. She was brought on following normal hiring practices and procedures.

It is my understanding that your associate Mark Czuchry, of Czuchry Law, and general counsel and co-owner at Lifetime Advisors, is also employed at OPM earning a maximum salary of \$195,200. In addition to your work history at Lifetime Advisors, Mark Czuchry was one of many individuals who recently contributed to your Senate campaign fund.

- (o) Is this information accurate?**
- (p) Were you involved, in any way, with Mr. Czuchry being hired at OPM?**
 - (i) If yes, describe in detail the reason why you hired him or advocated for his hire, and the date you first discussed his being hired with OPM or other administration officials.**
 - (ii) If no, who was involved, when were you made aware of his hire, and how was it communicated to you?**
- (q) Have you discussed Mr. Czuchry's employment with anyone at Lifetime Advisors, Commerce Terrace Consulting, or Capitol Edge Strategies?**
- (r) Do you intend to have Mr. Czuchry join you at the IRS should you be confirmed?**
 - (i) If so, have you discussed with or communicated to anyone, in the administration or otherwise, plans or intentions to have Mr. Czuchry join you at the IRS should you be confirmed?**
 - (ii) If Yes, describe the nature of these discussions or communications, and your intentions regarding Mr. Czuchry's potential future employment at the IRS. Additionally, what role will Mr. Czuchry have at the IRS?**
- (s) To the best of your knowledge, please describe Mr. Czuchry's qualifications to serve in a senior role at OPM. Please describe your interactions with him in this role.**

(t) A copy of Mr. Czuchry's OPM Outlook Calendar provided to the Committee indicates she has on average one appointment per week on his calendar. To the best of your knowledge, how many hours per week does Mr. Czuchry work?

(u) Is Mr. Czuchry working remotely at OPM or in the Washington DC office every day?

Answer: Mr. Czuchry is not employed at OPM and does not plan on being employed by the IRS.

Question 15: "X" (Twitter) Bio. In your "X" bio, it says: "U.S. Congressman 1/3/11 - 1/3/23 'Certified Tax & Business Advisor' DM me to save 40% on your taxes. We have a new tranche of tax credits just out!"

- (a) What does "DM me to save 40% on your taxes" mean?
- (b) What does "We have a new tranche of tax credits just out!" mean?
 - (i) Specifically, what tax credits are you referring to when you say, "We have a new tranche of tax credits just out!"?
- (c) Do you believe your X/Twitter account was ever inappropriately accessed by an outside actor? If so, why?

Answer: This is my X account. I did not want to change any information from when I was nominated to this position until after my confirmation as good-faith transparency. I received zero serious direct messages on my X account regarding credits. The account was inappropriately accessed due to the presence of numerous new accounts I did not recognize and a notification that there was suspicious activity on the account.

Question 16: Billy Long Strategies, LLC. In your OGE 278e you disclosed the entity, "Billy Long Strategies, LLC, Series 1," you also made certain commitments regarding this entity in your signed Ethics Agreement.

- (a) Is Billy Long Strategies, LLC involved, in any way, with tax credit referrals? Explain.
- (b) Has Billy Long Strategies, LLC ever referred entities or individuals, or been involved with referring entities or individuals, to Commerce Terrace Consulting, Lifetime Advisors, or Capitol Edge Strategies? If yes, name the company and describe the nature and purpose for the referral.
- (c) Does Billy Long Strategies, LLC have clients?
- (d) Does Billy Long Strategies, LLC have any contracts or formalized agreements with clients, entities, or individuals that engaged it for services? Describe.
- (e) Does Billy Long Strategies, LLC have any contracts or formalized agreements with any entity or individual that it does business with?
- (f) How were you paid? (check, direct deposit, cash, etc.)

Answer: As I stated previously, the purpose or nature of business of Billy Long Strategies LLC as shown in the Articles of Organization filed with the Secretary of State of Missouri was to engage in financial services, buying and selling real estate, including receiving real estate commissions from a broker, and all other lawful business for which a limited liability company may be organized under the Missouri Limited Liability Act. I am no longer involved with this entity.

Question 17: January 6 Repost. On or about May 18, you reposted a post on "X" that read in part:

J6 facts,

- Capitol Police opened the doors and invited protesters in
[...]

- Nancy Pelosi and the FBI staged the events
[...]

The J6 Select Committee needs to be held accountable.

(a) Do you believe Capitol Police “opened the doors and invited protestors in”?

(i) Can you point to evidence of this?

(b) Do you believe Nancy Pelosi and the FBI “staged the events”?

(i) Can you point to evidence of this?

(c) How should the January 6 Select Committee be “held accountable”?

Answer: I haven't reviewed this repost. Any comments expressed would be those of the original poster. The account was inappropriately accessed due to the presence of numerous new accounts I did not recognize and a notification that there was suspicious activity on the account.

Question 18: Claims by promoter Terry Kennedy

In a public video recording posted on the internet, financial consultant Terry Kennedy claimed that he met with you in Washington D.C. during the week of President Trump's inauguration, and that you had dinner together. Kennedy also claimed that you told him that you would get him a private letter ruling related to certain matters concerning health plans and/or retirement accounts.

(a) Have you ever met Terry Kennedy? If yes, please describe all interactions with him.

(b) Did you meet or have any conversations with Terry Kennedy during the week of President Trump's inauguration, or at any time since your nomination? If yes, please describe those meetings.

(c) Did you have dinner with Terry Kennedy during the inauguration, or at any time after your nomination? If yes, please describe the location and who paid.

(d) During your hearing, you were asked whether you promised any tax promoter you would help them if you were confirmed. You responded “I can answer that with an affirmative ‘no’.” Was this response accurate?

(e) Have you ever discussed any potential private letter rulings with Terry Kennedy? If yes, provide specifics as to the type of tax issues these private letter rulings are related to.

Answer: While I was lucky enough to be in Washington D.C. for President Trump's second inauguration, I came down with food poisoning that kept me in my hotel for most of the visit. I did not promise anyone favors or letters if confirmed.

Question 19: Federal criminal investigation into Bontiea Goss, Tommy Ray Goss, Jeremy Hutchinson and others

As you are aware, a federal criminal investigation by the U.S. Department of Justice into a multi-million dollar bribery and public corruption conspiracy in Missouri and Arkansas led to lengthy prison sentences for a number of public officials, healthcare executives and lobbyists. Among the individuals who plead guilty and were sentenced for their role in this federal program bribery scheme included former Arkansas State Senator Jeremy Hutchinson and Henry “Hank Wilkins” as well as a number of executives from Springfield, Missouri based non-profit Preferred Family Healthcare, including Marilyn Luann Nolan, Robin Raveendran, Milton Russell Cranford (“Rusty”), Bontiea Bernedette Goss and Tommy Ray Goss.

The facts of one such case related to this investigation, as well as an outline of numerous additional cases related to this investigation, are outlined in the Department of Justice's April 26, 2023 press release titled Former Arkansas State Senator Sentenced for Role in Bribery Scheme, available at <https://www.justice.gov/archives/opa/pr/former-arkansas-state-senator-sentenced-role-bribery-scheme>

The Committee Minority Staff has received allegations that you were an unindicted co-conspirator in this scheme, and that while you were not charged criminally, were a participant in the scheme and were involved in certain acts that formed part of this criminal conspiracy in Missouri and/or Arkansas. In particular, we've received allegations that you received bribes from Bontiea Goss and Tommy Ray Goss of \$1 million or more.

In order to clarify the extent to which you may or may not have been involved in this scheme, please answer the following questions:

(a) Please describe any personal or financial relationship you may have had with any of the following:

- (i) Bontiea Goss;**
- (ii) Tommy Ray Goss;**
- (iii) Jeremy Hutchinson;**
- (iv) Preferred Family Healthcare;**
- (v) Marilyn Luann Nolan;**
- (vi) Keith Fraser Noble;**
- (vii) Eddie Wayne Cooper;**
- (viii) David Carle Hayes;**
- (ix) Donald Andrew Jones;**
- (x) Micah Neal;**
- (xi) Henry "Hank" Wilkins IV;**
- (xii) Jonathan Earl Woods;**
- (xiii) Alliance for Health Improvement;**
- (xiv) Ameriworks;**
- (xv) BMHI, a Missouri for-profit corporation founded by Tommy Ray Goss;**
- (xvi) Decision Point;**
- (xvii) Northwest Arkansas Property Management Group;**
- (xviii) Outcomes Management;**
- (xix) W.D. Management;**
- (xx) White Dog Asset Holding;**
- (xxi) White Dog Properties; or,**
- (xxii) any other person or entity involved in this investigation.**

(b) If you, your campaign, or any other entity under your ownership or control received any payments from any persons related to this investigation, please provide the total amount of such payments.

(c) Were you an unindicted co-conspirator in a federal criminal case involving former Arkansas State Senator Jeremy Hutchinson, executives from Preferred Family Healthcare, including Bontiea and Tommy Ray Goss or their agents, or any other persons or entities in subsection (a) of this question?

(d) Were you ever interviewed by federal prosecutors or law enforcement agents in relation to this criminal investigation?

(e) Did you ever acknowledge the U.S. Department of Justice that you received bribes from Bontiea Goss or Tommy Ray Goss, or any other individual affiliated with Preferred Family Healthcare and related entities, or persons or entities in subsection (a) of this question?

- (f) Did you ever provide information to the U.S. Department of Justice as part of this case in order to avoid criminal prosecution? If so, please describe the terms under which you agreed to cooperate with the U.S. Department of Justice.
- (g) Was your decision to leave Congress in any way related to your involvement in this investigation or as a condition to avoid prosecution related to this investigation?

Answer: I had nothing to do with any of this and I do not know of any of these people or organizations. With any campaign related activities, I followed FEC guidelines every step of the way. It is all public record.

Questions for the Record submitted to William Long from Senator Whitehouse.

Question 1: Between December 5, 2024 – the day after your nomination to be IRS Commissioner was announced – and January 31, 2025, \$165,000 flooded into your long-dormant Senate campaign account. You promptly used most of the funds to pay yourself back for a personal loan you made to the campaign.

- a. Did you directly, or through any intermediary of yours, solicit or discuss any campaign contributions with anyone once you knew you were nominated to be the IRS Commissioner? If yes, please provide a copy of any communications related to such solicitations or discussions.
- b. Did you at any time indicate directly, or through any intermediary of yours, make it known that you had outstanding campaign debt? If yes, please provide a copy of any communications related to your campaign debt.
- c. Did you, or any intermediary of yours, communicate with any campaign donor or prospective campaign donor after you knew you would be nominated to serve as IRS Commissioner? If yes, please provide a copy of any such communications and a record of any phone calls, emails or in-person conversations with contributors.

Answer: I followed FEC guidelines every step of the way. It is all public record.

Question 2: On December 19, 2025, Jay Puchir, the CFO of White River Energy and one of your campaign contributors, told investors on a call that “We are very confident starting February 1st, we’ll have full access to the U.S. Treasury for confirmation if anyone needs it...The Democratic Administration that’s running it has not been very cooperative, but we have numerous contacts in the new Administration.” When asked if he would seek a private letter ruling from the IRS greenlighting the tribal tax scheme involving fake tax credits, Puchir replied: “We absolutely will with the new Administration...Myself and our CEO are going to be at the upcoming inauguration for four days, coming up and meeting nonstop with officials.”¹

- a. Did you, or any intermediary of yours, have any communications with Jay Puchir following the announcement of your nomination? If yes, please provide a copy, or a summary if verbal, of such communications.
- b. Did he ask or communicate his desire for a private letter ruling to you or any intermediary of yours? If yes, please describe in detail.
- c. Did you, or any intermediary of yours, give any indication that you would provide one as IRS commissioner? If yes, please describe in detail.

¹ Senate Finance Committee, “Wyden, Cortez Masto Demand Answers from Promoters who Paid IRS Nominee Billy Long to Sell Investors Fraudulent ‘Tribal Tax Credits,’” May 13, 2025, <https://www.finance.senate.gov/ranking-members-news/wyden-cortez-masto-demand-answers-from-promoters-who-paid-irs-nominee-billy-long-to-sell-investors-fraudulent-tribal-tax-credits>.

Answer: I did not promise anyone favors or letters if confirmed.

Question 3: Terry Kennedy, a promoter of the fraud ridden Employee Retention Tax Credit (ERTC) said in a publicly available video: “I made Billy my guest to the inauguration. We had dinner one night and I spent a few nights with him...We could be worried about promoter audits now but we don’t have to worry about any of that now with Billy coming in...Billy said ‘when I’m in I’ll give you a private letter ruling.’”²

- a. Have you committed or in any way indicated directly, or through any intermediary of yours, openness to providing a private letter ruling to Terry Kennedy, or any other person or business?
- b. Do you plan to give a private letter ruling favorable to Terry Kennedy? Do you plan to give a private letter ruling favorable to any other person or business?
- c. Please provide a copy of all of your communications with this individual, and a summary of any verbal communications.

Answer: I did not promise anyone favors or letters if confirmed.

Question 4: It is the longstanding practice for the IRS Commissioner to not be involved in the audit of any specific taxpayer. For example, the IRS noted of former Commissioner Rettig, a Trump appointee: “Commissioner Rettig is not involved in individual audits or taxpayer cases; those are handled by career civil servants.”³

- a. If confirmed, will you follow this longstanding practice, as followed by former Commissioner Rettig?

Answer: If confirmed, I will follow the law.

Question 5: Will you assiduously protect the IRS from being used as a political weapon, or pursuant to political direction?

Answer: If confirmed, I will follow the law.

Question for the Record submitted to William Long from Senator Cortez Masto.

Question 1: During the hearing, you said that you didn’t know if the Tribal tax credits you referred to others were real or not, stating: “The jury’s still out on that.” What section of the Internal Revenue Code or any other federal law establishes these credits?

Answer: As I also stated in my hearing, if confirmed, I look forward to reviewing this situation further.

Question 2: Your bio line on your Twitter/X profile states “We have a new traunch of tax credits just out!” What credits are you referring to?

Answer: Any credits were related to potential offerings from Capitol Edge Strategies.

² “Linqqs Monthly Huddle Up – Shared screen with speaker view,” April 15, 2025, <http://bit.ly/4dvTATJ>.

³ Jeff Stein, “IRS chief faces questions over audits of Trump foes,” July 7, 2022, <https://www.washingtonpost.com/us-policy/2022/07/07/trump-irs-rettig-audit/>.

Question 3: In response to a question from Senator Smith, you stated that when referring individuals to Tribal tax credits you would ask them to “look at them and see the certificates that are coming over from Treasury...” What certificates are you referring to?

Answer: All my work was as an independent contractor for Capitol Edge Strategies. In this context I was referring to information being shared between a referral and Capitol Edge Strategies. I never issued any materials regarding referrals and never saw any materials from Capitol Edge Strategies regarding the credits.

Question 4: When was the most recent time you referred a Tribal tax credit?

Answer: I worked with Capitol Edge Strategies as an independent contractor from 7/22/24-1/30/25.

Question 5: Who at Capitol Edge Strategies first approached you about referring Tribal tax credits?

Answer: I do not recall a specific conversation when I was approached.

Question 6: In your responses to submitted questions, you confirmed that you came to Washington, DC with Mark Speake, the President of Commerce Terrace Consulting and the founder of Capitol Edge Strategies to “ascertain when the IRS would start processing ERTC claims again.” Who did you meet with about the ERTC on this trip, both officially and unofficially? On which dates?

Answer: As a former Member of Congress, I saw many old friends and had a wide range of conversations.

Question 7: As part of those meetings, did you request that any member of Congress or member of the Executive Branch restart processing?

Answer: As a former Member of Congress, I saw many old friends and had a wide range of conversations.

Question 8: Yes or no, did you directly or indirectly engage with anyone to solicit the roughly \$165,000 in donations your 2022 Senate campaign received after you were nominated for IRS Commissioner?

Answer: I followed FEC guidelines every step of the way. It is all public record.

Question 9: If yes, who did you engage with?

Answer: I followed FEC guidelines every step of the way. It is all public record.

Question 10: Have you ever given tax advice, either written or spoken?

Answer: I have not provided any formal tax advice.

Question 11: Does your Twitter/X Account bio (as of 5/23/25) state you are a Certified Tax & Business Advisor?

Answer: Yes.

Question 12: In due diligence meetings you confirmed that the Tribal tax credits you referred were income tax credits issued to Native American tribes that were then sold to investors to offset against taxable income. Can you name any Native American tribes that received these credits?

Answer: I never performed work for White River. All my work was as an independent contractor for Capitol Edge Strategies. I have never been in contact with anyone at White River. I never issued any

materials regarding referrals and never saw any materials from Capitol Edge Strategies regarding the credits.

Question for the Record submitted to William Long 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 to conduct or terminate an audit or other investigation of any particular taxpayer.

Answer: Section 7217(a) of the Internal Revenue Code, prohibits the President and any employee of the executive office of the President, to "request, directly or indirectly, any officer or employee of the Internal Revenue Service to conduct or terminate an audit or other investigation of any particular taxpayer with respect to the tax liability of such taxpayer."

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

Answer: If confirmed, my role as Commissioner will be to treat all taxpayers fairly. If confirmed, I will follow the law as currently written.

Question 3: Do you pledge to never initiate or change an audit or other investigation of any person or entity on the basis of their political beliefs?

Answer: If confirmed, I will follow the law.

Question 4: Do you pledge 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: If confirmed, I will follow the law

Question 5: Do you pledge 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: If confirmed, I will follow the law.

Question 6: Do you pledge 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: If confirmed, I will follow the law.

Question 7: Do you pledge to never allow political appointees at the IRS to direct or influence the audit or termination of an audit or investigation of any individual or entity?

Answer: If confirmed, I will follow the law

Question 8: If the President indicates that he would like you to revoke or otherwise modify the tax-exempt status of Harvard University or any other organization for any other reason, will you comply?

Answer: If confirmed, I will follow the law.

Question 9: 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?
- D. Do you commit to informing both the Treasury Inspector for Tax Administration (TIGTA) and the Senate Finance Committee of any violations of section 7212 during your term as Commissioner?

Answer: If confirmed, I will follow the law.

Question 10: 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: I proudly voted in favor of the Trump Tax Cuts in 2017. I understand Congress is currently working on legislation to continue most of the Trump Tax Cuts as well as additional tax policies. If confirmed, I will implement the legislation Congress passes and President Trump signs into law.

Question 11: The IRS estimates that the tax gap—the difference between what taxpayers owe and what they actually pay—is nearly \$700 billion. How do you plan to close this gap? How will slashing the IRS workforce help achieve this goal?

Answer: If confirmed, my goal is to modernize and streamline the IRS, so we are collecting the maximum amount owed each year.

Question 12: President Trump previously claimed he had nothing to do with Project 2025. However, his decision to tap its authors for key roles in his Administration has raised questions about Project 2025's alignment with Trump's overall agenda. Do you support the following tax reform plans listed in Project 2025?

- A. Cutting the corporate tax rate to 18 percent (amounting to a \$24 billion tax cut for the biggest companies in America)?
- B. Cutting the corporate tax rate to 15 percent, as has been floated by President Trump?
- C. Taxing capital gains and qualified dividends at 15 percent, as well as eliminating the net investment income tax received by households making more than \$200,000? These combined changes to the tax brackets would effectively deliver a tax cut of \$2.4 million to households making more than \$10 million annually.

- D. Enacting a two-income tax bracket system that would increase taxes by \$3,000 for a typical family of four, and raise taxes by \$950 for the typical single-person household?
- E. Replacing income and corporate taxes with a flat consumption tax? This would result in a \$5,900 average tax increase for 20 percent of households and a \$2 million tax cut for the top 0.1 percent.

Answer: If confirmed, I will implement the legislation Congress passes and President Trump signs into law.

Question 13: You previously cosponsored legislation or voted for legislation in support of the following positions. Have your views changed on each of these potential tax reforms, or do you continue to support them?

- A. Replacing the tax code with a regressive sales tax?
- B. Abolishing the IRS?
- C. Eliminating the estate tax?

Answer: During my time in Congress, these policies best represented the views of my district. I am no longer in Congress. If confirmed, I will implement the legislation Congress passes and President Trump signs into law.

Question 14: In September 2024, the Treasury Department released its proposed rules for the Corporate Alternative Minimum Tax (CAMT). The tax is estimated to generate more than \$250 billion from about 100 of the most profitable companies over 10 years. Will you commit to finalizing, implementing, and enforcing the CAMT regulations quickly, without providing new tax breaks for corporations?

Answer: I expect there is a wide range of policies and regulations that are awaiting decisions. I plan to conduct a comprehensive review of all outstanding rulemakings if confirmed.

Question 15: In June 2024, the Treasury Department issued guidance targeting how partnerships attain inappropriate tax benefits by artificially inflating the basis of their underlying assets through basis-shifting transactions. Do you commit to following through on the Treasury partnership-basis-shifting rulemaking project?

Answer: It is my understanding that there have been additional rulemakings issued on this topic since June 2024. I plan to conduct a comprehensive review of all outstanding rulemakings if confirmed.

Question 16: The Standard Industry Fare Level (SIFL) valuation method allows executives who report the personal use of corporate jets to significantly downplay the value of the flights on their tax returns, resulting in a reduction of their tax bill. If confirmed, would you exercise Treasury and the IRS's authority to revisit these income inclusion regulations to more accurately reflect the benefit that executives receive?

Answer: If confirmed, I plan to conduct a comprehensive review of outstanding policies at the IRS.

Question 17: Please indicate whether you support continuing the efficiency and modernization efforts that the IRS is currently pursuing:

- A. Expand and promote digital services, including online accounts, and digital filing capabilities, to improve taxpayer self-service? (Strategy 1.1.1)

- B. Reduce the taxpayer burden by decreasing the time between filing and compliance issue resolution? (Strategy 2.1.1)
- C. Collaborate with stakeholders and expand our community presence to support the unique needs of underserved communities? (Strategy 1.2.1)
- D. Provide taxpayers with limited English proficiency and/or disabilities meaningful access to the tools, knowledge and resources necessary to fulfill their tax obligations? (Strategy 1.2.2)
- E. Expand strategic hiring efforts and utilize workforce planning to manage current and future workforce needs? (Strategy 3.1.1)
- F. Use and develop technology that helps reduce wait times on IRS phone lines?
- G. Convert paper-based information into a digital format and increase access to digital data? (Strategy 4.3.2)

Answer: It is my understanding that the IRS currently operates on hundreds of IT systems, some of which date back to the Kennedy Administration. If confirmed, I will ensure the IRS modernizes its IT systems so it can deliver improved customer service, efficiency, and better privacy protection for taxpayers.

Question 18: A study from 2023 found that IRS algorithms selected Black taxpayers for auditing 4.7 times more than non-Black taxpayers. Do you plan to build on the IRS's work to address this disparity?

Answer: I am not at the IRS so I can't speak to the specifics of this issue, but I plan on treating all taxpayers with dignity and fairness if confirmed.

Question 19: 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: Section 6103 of the Internal Revenue Code governs the confidentiality of taxpayer's returns and personal information. If confirmed, I will follow the law with respect to disclosures of taxpayer information and adhere to the confidentiality of tax returns.

Question 20: As of October 3, 2024, more than 140,000 taxpayers across 12 states successfully filed their taxes using Direct File, and in the 2025 tax filing season, more than 30 million taxpayers across 25 states were eligible to use Direct File. However, despite the program's success and popularity, the Trump Administration reportedly intends to end Direct File.

- A. Do you believe that low- and middle-income Americans with relatively simple finances should have access to simple, free, tax preparation options?
- B. Do you agree with the Government Accountability Office's (GAO) report finding that the Direct File pilot was successful and should be expanded?
- C. Do you think that Direct File should be ended?

Answer: I have not had any involvement with ongoing discussions regarding Direct File. If confirmed, I plan on reviewing all aspects of the filing system and relevant IRS programs.

Question 21: Between 2010 and 2021, the IRS's budget was cut \$2.7 billion in real terms and staffing fell 22 percent, while the number of tax filers increased by 14 percent. After the Biden Administration

invested in the IRS in the Inflation Reduction Act, Republican Members of Congress rescinded \$40 billion from the IRS budget, including through their continuing budget resolution passed in March. Do you support these cuts to the IRS budget? Do you support further cuts to the IRS budget? If yes to either, what are your plans to ensure that the number and quality of audits of wealthy individuals do not decrease; a backlog does not occur; phones continue to be answered; and the IRS does not rely on audits of low-income taxpayers in order to generate revenue?

Answer: In consultation with the Office of Management and Budget, I will advocate for the IRS to have the funding proportionate to its needs and to efficiently deliver on the Administration's goals of collections, customer service, and privacy.

Question 22: A recent report from Accountable found that, while you were in Congress, you raked in \$248,500 in donations from corporations that avoided their tax responsibilities. These companies made nearly \$300 billion in profits from 2017-2022 - but paid nothing in taxes. In fact, they received a refund totaling over \$1 billion. Will you recuse yourself from tax rules, audit decisions, or other IRS decisions that may benefit these companies?

Answer: If confirmed, I will comply with all applicable ethics laws and regulations as well as the Ethics Letter I signed, which was developed by career ethics officials.

Question 23: Recent campaign finance filings reveal that you extended personal loans totaling \$250,000 to support your ultimately unsuccessful 2022 Senate campaign. A sizable \$130,000 portion of that debt remained outstanding until immediately after President Trump announced your nomination to lead the IRS—at which point you received more than \$200,000 in donations to your campaign committee and affiliated PAC, which you promptly used to repay yourself. These donations to a dormant campaign committee appear to be transparent efforts to curry favor with the IRS.

- A. Did you or your associates personally solicit these donations from any of these companies? If so, what was the rationale for asking for donations for a campaign that ended more than two years ago?
- B. Did your donors have knowledge of your outstanding personal debt at the time they made the contributions? Did you communicate with any of the companies or individuals that donated to you to convey that your campaign still owed you \$130,000 on the personal loan you extended to it in 2022?
- C. Have you made any promises, assurances, or other representations to any company or individual regarding potential IRS actions you would take if you are confirmed as Commissioner? Examples might include promising favorable private letter rulings, publication of favorable IRS interpretations of the tax code, or guarantees you will close or fail to open investigations into potentially fraudulent tax behavior, among other things.
- D. Have you at any point been approached by any company or individual with the promise or suggestion of a gift, donation, or any other thing of value in exchange for favorable treatment if you are confirmed as IRS Commissioner?
- E. Please describe your communications in the past year with any individuals affiliated with the following firms who donated to your campaign:
 - a. Czuchry Law Firm, LLC
 - b. Lifetime Advisors
 - c. White River Energy Corp.
 - d. Champion Health, Inc.

- e. Nepsis, Inc.
 - f. Tavola Group
 - g. Versatile Insurance Services, LLC
- F. Have you discussed tax matters with anyone affiliated with any of the above listed firms in the past year? If so, please describe the nature of those conversations.
 - G. Did you and Mr. Czuchry, General Counsel of Lifetime Advisors, work on any matters together at the Office of Personnel Management? Did you work on any matters together when you were working as a sales agent at Lifetime Advisors? If so, please discuss these matters and any other conversations you had regarding business or government decisions.
 - H. Do you have any plans to employ Mr. Czuchry as legal counsel or in any other position if you are confirmed as IRS Commissioner?
 - I. Have you and Mr. Czuchry discussed any potential liability for Lifetime Advisors or other purveyors of allegedly fraudulent “tribal tax credits,” or how you would approach any investigations of these companies if you are confirmed as IRS Commissioner?
 - J. Will you recuse yourself from tax rules, audit decisions, or other IRS decisions that may benefit your campaign donors?

Answer: I followed FEC guidelines every step of the way. It is all public record. I did not promise anyone favors or letters if confirmed.

Question 24: On your profile on X, you have described yourself as a “Certified Tax & Business Advisor.”

- A. How and when did you achieve this certification? What specific course or training did you have to take to achieve this certification?
- B. Are you an IRS enrolled agent? If so, when did you achieve “enrolled agent” status?

Answer: I received this certification in 2023, and I am not an IRS enrolled agent.

Question 25: How many ERTC claims have been filed by the firms you work for? How many have been challenged by the IRS?

Answer: All my work was as an independent contractor, I simply asked friends if they would be interested. If they were, I would have them set up a call with their advisors, CPA’s and/or CFO’s, along with Commerce Terrace Consulting to learn more and do their own due diligence.

Question 26: How many ERTC claims have you yourself prepared or filed? How many of these claims have been challenged by the IRS?

Answer: All my work was as an independent contractor, I simply asked friends if they would be interested. If they were, I would have them set up a call with their advisors, CPA’s and/or CFO’s, along with Commerce Terrace Consulting to learn more and do their own due diligence.

Question 27: Do you or your firm actually prepare returns, and if so, do you put a Preparer Tax Identification Number (PTIN) on the return?

Answer: All my work was as an independent contractor, I simply asked friends if they would be interested. If they were, I would have them set up a call with their advisors, CPA’s and/or CFO’s, along with Commerce Terrace Consulting to learn more and do their own due diligence.

Question 28: What was your compensation while working at (1) Lifetime Advisors and (2) Commerce Terrace Consulting? Were you compensated based on the number of clients you brought in?

Answer: I was not employed by Lifetime Advisors. My role at Commerce Terrace Consulting was as an independent contractor and my compensation varied on a case-by-case basis.

Question 29: Press reports indicate that when Congress was considering shutting the program down due to rampant fraud, you “traveled to Washington to try to persuade [your] former colleagues in Congress... not to follow through.”

- A. Are these reports accurate?
- B. Have you at any time advised, consulted, or discussed with any former colleagues the status of the ERTC program?
- C. If so, when were these discussions, and what was the nature of them?

Answer: I have traveled to Washington, D.C. several times since I left office, I saw many friends and former colleagues and had a wide range of conversations.

Question 30: The podcast on which you appeared on September 4, 2023 to promote the ERTC was removed from multiple websites at some point during the week between December 4, 2024 and December 13, 2024.

- A. Were you aware that this podcast was removed?
- B. Did you, or anyone working on your behalf, direct or encourage anyone to remove this podcast?
- C. Why was this podcast removed?

Answer: I did not advocate for it to be removed.

Question 31: You have also been affiliated with firms promoting “tribal tax credits” and selling these credits, purportedly on behalf of Indian Tribes. These firms, according to the Senate Finance Committee, “used the identity and image of Native American tribes without their knowledge to dupe investors into spending millions to purchase fake tax credits.” You have direct financial ties to one of the promoters involved in this scheme, and portions of the hundreds of thousands you received in campaign donations in January came from firms associated with the tribal tax credit scam. Treasury and the IRS have confirmed that “tribal tax credits” do not exist, meaning that peddling them is fraud of a very serious nature.

- A. Please explain the nature of your affiliation with White River Energy Corporation, one of the promoters involved in this scheme.
- B. Have you ever advertised or promoted a “tribal tax credit”?
- C. Will you recuse yourself from all IRS matters related to the Tribal Tax Credit?

Answer: I never performed work for White River. All my work was as an independent contractor for Capitol Edge Strategies. I have never been in contact with anyone at White River.

Question 32: Do you support DOGE’s efforts at the IRS to date, including DOGE’s mass firings and access to Americans’ sensitive data?

Answer: I have not had a role in any of the decisions at the IRS.

Question 33: 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 have not had a role in any of the decisions at the IRS.

Question 34: Do you plan to allow DOGE team members access to tax returns, or tax return information at the IRS that is protected by Sections 6103 and 7213A of the tax code?

- A. If you plan to allow access to this heavily-protected information, please describe the type of return information that the DOGE team members may access and the specific reason why each DOGE team member should be granted the authority to inspect tax return information.
- B. Please also describe what steps you will take to ensure compliance with Sections 6103 and 7213A of the tax code.
- C. Do you pledge to refuse any request to improperly disclose taxpayer information?

Answer: If confirmed, I will follow the law.

Question 35: 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. Do you agree that you and other political appointees at the IRS should not have access to particular taxpayers' information?

- A. 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: If confirmed, I will follow the law.

Question 36: The Trump administration has fired over 7,000 IRS employees, including customer-service workers and tax dispute specialists who assist taxpayers during the tax season.

- A. Do you believe that it was wise of the President to fire IRS employees in taxpayer-facing jobs in the middle of the tax filing season?
- B. Do you support additional reductions in force at the IRS?
- C. How do you plan to ensure that customer service is not interrupted for the hundreds of millions of Americans who file their taxes?

Answer: I have not had a role in any of the decisions at the IRS. In consultation with the Office of Management and Budget, I will advocate for the IRS to have the funding proportionate to its needs and to efficiently deliver on the Administration's goals of collections, customer service, and privacy.

Question 37: DOGE has reportedly held a "hackathon" in order to create a "mega API," or Application Programming Interface, for accessing Internal Revenue Service data. The API would be used to move the data into a cloud platform—potentially a third-party one—to serve as the "read center" of the agency's systems. A "mega-API" that draws data from every IRS system would destroy the compartmentalization that protects taxpayer data, putting private details of Americans' lives at an unacceptable risk of disclosure. A person with access to the "mega-API" could export tax returns and return information that the IRS is required to keep confidential.

- A. Do you support the creation of this "mega-API"?

- B. If so, what are your plans to ensure that taxpayer information contained in this “mega-API” remains confidential?

Answer: I was not at the IRS at the time of this event. If confirmed, I will follow the law.

Question 38: Given the workforce reductions and resignations in key advisory roles relating to taxpayer privacy and data sharing, who at the IRS will advise you on what disclosure requests are proper and improper?

Answer: There are a lot of very smart, dedicated people at the IRS. I will respect their counsel, which is why I pledge to arrive 90 minutes before the building opens every day and let anyone in the facility get on my schedule for 10 minutes each morning.

Question 39: The IRS has entered into a memorandum of understanding with the Department of Homeland Security to turn over information about undocumented immigrants to DHS, allowing DHS to use IRS records to verify names and addresses of persons DHS intends to take action against.

- A. Do you think that entering into this memorandum of understanding was the right choice?
- B. Do you think that this memorandum of understanding is legal?
- C. Undocumented immigrants pay nearly \$100 billion in taxes per year. How do you expect this agreement to affect that figure?
- D. Taxpayers may be less inclined to provide the IRS with information if they are afraid it will be shared with law enforcement authorities. How do you expect this agreement to affect the tax gap at large?

Answer: I have not had a role in any of the decisions at the IRS. If confirmed, I will uphold all taxpayer privacy rights consistent with the law.

Question 40: The Trump Administration has attacked federal workers and the unions that represent them, even trying to strip the rights of many government employees to join a union. Will you commit to upholding existing collective bargaining agreements and bargaining in good faith in any negotiations?

Answer: If confirmed, I will make sure the IRS works for the American people and that taxpayers have trust in the agency.

Question for the Record submitted to William Long from Senator Sanders.

Question 1: Mr. Long, you sponsored legislation several times that would “Abolish the IRS” and replace our progressive income tax system with a national sales tax. One analysis showed that this proposal would cut taxes for the top 0.1 percent by \$2 million and raise taxes on an average class family by \$5,900. Do you believe that we would be better off if the wealthy paid very little in taxes, while the middle-class paid thousands more, and the IRS did not exist at all?

Answer: During my time in Congress, these policies best represented the views of my district. I am no longer in Congress. If confirmed, I will implement the legislation Congress passes and President Trump signs into law.

Question 2: Of the many institutions of the federal government, we should all be able to agree that the IRS should be apolitical. We learned this lesson in the 1970s when Congress passed a series of laws against political interference after President Nixon weaponized the IRS. You have promised to be an umpire and

calls balls and strikes, yet just a couple years ago you said that “Democrats rigged the election” and that you were working to “stop Democrats from stealing another election” and referred to members of Congress as “far-left crazies.” How can you be trusted to be nonpartisan after you repeatedly have made inflammatory false charges against the Democratic Caucus?

Answer: If confirmed, my two main concerns will be my employee partners at the IRS and the hardworking American taxpayers who deal with them. I don't want anyone to be intimidated on either side of that equation.

Question 3: Each year, the IRS reports that millionaires and billionaires evade \$150 billion in taxes. That's money that could go to providing quality health care and a good education for millions of Americans. It could even go toward paying down the annual deficit. Rather than pushing to collect this money, the Trump Administration has pushed to gut the IRS, including rescinding 10s of billions in funding and pushing out 30 percent of its revenue agents in recent months. Some estimates show that this gutting of the IRS would add more than \$1 trillion more in tax cheating on top the existing evasion. Mr. Long, do you believe that we should be helping the wealthy and large corporations cheat more on their taxes?

Answer: If confirmed, my goal is to modernize and streamline the IRS, so we are collecting the maximum amount owed each year.

Question for the Record submitted to William Long from Senator Luján.

Question 1: A former contractor for the Internal Revenue Service, Charles Littlejohn, was sentenced to five years in prison, three years of supervised release, and a \$5,000 fine for leaking the tax returns of thousands of Americans, including those of President Donald Trump and Senator Rick Scott of Florida. If a DOGE employee were to leak the tax returns of one of my constituents, should they also go to prison?

Answer: If confirmed, I will follow the law. Section 6103 governs the confidentiality of taxpayer's returns and personal information.

Question 2: The Trump Administration is set to cut more than 20% of the staff at the Taxpayer Advocate Service – a loss of about 430 employees. The Taxpayer Advocate Service is a critical resource that my staff relies on to help New Mexicans with tax issues, from identify theft to overdue tax returns. Do you support firing employees at this taxpayer help branch of the IRS? How will these cuts improve customer service at the IRS, which is a goal you stated in your confirmation hearing?

Answer: In consultation with the Office of Management and Budget, I will advocate for the IRS to have the funding proportionate to its needs and to efficiently deliver on the Administration's goals of collections, customer service, and privacy.

Question for the Record submitted to William Long 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.⁴ Do you agree that taxpayer

⁴ Marshall Cohen and Rene Marsh, *IRS Reaches Data-sharing Deal with DHS to Help Find Undocumented Immigrants for Deportation*, CNN (Apr. 8, 2025), <https://www.cnn.com/2025/04/08/politics/irs-dhs-sign-data-deal-undocumented-immigrants>.

data can only be shared with other federal agencies and contractors if authorized by Section 6103⁵ and related statutes?

Answer: I have not had a role in any of the decisions at the IRS. If confirmed, I will uphold all taxpayer privacy rights consistent with the law.

Question 2: 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.”⁶ 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 have not had a role in any of the decisions at the IRS.

Question 3: The Employee Retention Tax Credit (ERTC) was designed to help businesses keep their staff employed during the pandemic.⁷ The ERTC has been flagged by the IRS for its high rate of fraud.⁸ You were involved in promoting the ERTC after you left Congress.⁹ According to reporting, you encouraged people to ignore their CPA’s advice as to whether they qualified for the credit, saying that “virtually every” business would qualify.¹⁰ Do you still believe “virtually every” business qualified for the ERTC?

Answer: All my work was as an independent contractor, I simply asked friends if they would be interested. If they were, I would have them set up a call with their advisors, CPA’s and/or CFO’s, along with Commerce Terrace Consulting to learn more and do their own due diligence.

Question 4: If confirmed, would you recuse yourself from any IRS investigation of firms that paid you to promote the ERTC?

Answer: If confirmed, I will comply with all applicable ethics laws and regulation as well as the Ethics Letter I signed, which was developed by career ethics officials.

Question 5: The IRS does not use geographical data or race and ethnicity data in its audit selection process. Nevertheless, some Americans are audited at a higher rate depending on their race, or where they live. Residents of certain counties are nearly twice as likely to be audited by the IRS than others.¹¹ These counties are overwhelmingly in Southern states such as Mississippi, Alabama, and Georgia.¹² Studies have also shown that Black taxpayers are 3 to 5 times more likely to be audited than taxpayers of other races.¹³ Much, but not all of this difference comes from disproportionate auditing of EITC (Earned

⁵ 26 U.S.C. § 6103.

⁶ Makena Kelly, *DOGE Is Planning a Hackathon at the IRS. It Wants Easier Access to Taxpayer Data*, Wired (Apr. 5, 2025), <https://www.wired.com/story/doge-hackathon-irs-data-palantir>.

⁷ *Employee Retention Credit*, Internal Revenue Service, <https://www.irs.gov/coronavirus/employee-retention-credit>.

⁸ *IRS accelerates work on Employee Retention Credit claims; agency currently processing 400,000 claims worth about \$10 billion*, Internal Revenue Service (Oct. 10, 2025), <https://www.irs.gov/newsroom/irs-accelerates-work-on-employee-retention-credit-claims-agency-currently-processing-400000-claims-worth-about-10-billion>.

⁹ Andrew Duehren, *How a Consulting Firm and Trump’s I.R.S. Pick Pushed a Problematic Tax Credit*, The New York Times (Dec. 24, 2024), <https://www.nytimes.com/2024/12/24/business/billy-long-irs-tax-credit.html>.

¹⁰ *Id.*

¹¹ Kim Bloomquist, *Regional Bias in IRS Audit Selection*, Tax Notes (Mar. 4, 2019), <https://www.taxnotes.com/special-reports/audits/regional-bias-irs-audit-selection/2019/03/01/2957w>.

¹² *Id.*

¹³ Krysten Crawford, *IRS confirms Stanford study of racial bias in audits*, Stanford University, (May 15, 2023), <https://siepr.stanford.edu/news/irs-confirms-stanford-study-racial-bias-audits>.

Income Tax Credit) claimers.¹⁴ Crucially, audits can freeze legitimate tax refunds that Americans rely on to buy groceries and pay rent.¹⁵ Do you agree that no American should be audited at a higher rate due to their race or where they live?

Answer: I am not at the IRS so I can't speak to the specifics of this issue, but I plan on treating all taxpayers with dignity and fairness if confirmed.

Question 6: If confirmed, how will you do to ensure that the IRS audit selection process is fair and unbiased? Would measures such as releasing audit rates by zip code help increase transparency and public trust, and would you work with me to develop such measures?

Answer: I am not at the IRS so I can't speak to the specifics of this issue, but I plan on treating all taxpayers with dignity and fairness if confirmed.

Question 7: If confirmed, would you continue former Commissioner Werfel's work in reducing focus on auditing EITC claimants and focusing on auditing tax evasion by wealthy corporations and individuals instead?

Answer: I am not at the IRS so I can't speak to the specifics of this issue, but I plan on treating all taxpayers with dignity and fairness if confirmed.

Question 8: The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service that helps taxpayers who are experiencing issues with the IRS, particularly if it is causing them financial hardship.¹⁶ The Trump Administration has drastically reduced the Taxpayer Advocate Service workforce,¹⁷ requiring remaining staff to take on or reassign additional casework. If confirmed, how will you ensure that the Taxpayer Advocate Service meets the needs of Georgians without extended wait times?

Answer: Ensuring American taxpayers have a direct line to IRS services is critical. If confirmed, I will review all IRS programs to make sure they are operating as optimally as possible.

Question 9: Do you believe the Taxpayer Advocate Service is an essential service that should be provided to taxpayers?

Answer: Ensuring American taxpayers have a direct line to IRS services is critical. If confirmed, I will review all IRS programs to make sure they are operating as optimally as possible.

¹⁴ *Id.*

¹⁵ *Can the IRS Take or Hold My Refund? Yes.* H&R Block, <https://www.hrblock.com/tax-center/irs/audits-and-tax-notice/can-the-irs-take-or-hold-my-refund>.

¹⁶ *Who We Are*, National Taxpayer Advocate Service, <https://www.taxpayeradvocate.irs.gov/about-us/> (accessed May 21, 2025)

¹⁷ Tobias Burns, *Treasury Department to Cut IRS Taxpayer Advocate Staff*, Hill (March 18, 2025), <https://thehill.com/business/5201403-treasury-to-cut-irs-taxpayer-advocate-staff>.

Question 10: Tax exempt organizations, like non-profits, play an important role in serving Georgia communities.¹⁸ U.S. law¹⁹ and IRS regulations²⁰ 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. As a Member of Congress in January 2014, you highlighted the IRS's obligation of impartiality in a letter to the Administration and sought investigations into alleged impermissible targeting of non-profit groups.²¹ 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, I will follow the law.

Question 11: You testified that, through Capitol Edge Strategies, you made referrals to White River Energy Corporation, which was selling "tribal tax credits" to investors.²² The IRS has said that these credits do not exist,²³ and you testified that you were uncertain whether they were real.²⁴ You have called yourself a "certified tax and business adviser."²⁵ In this role, did you attempt to learn whether tribal tax credits were real before you referred potential investors to meetings with companies that were selling them?

Answer: I never performed work for White River. All my work was as an independent contractor for Capitol Edge Strategies. I have never been in contact with anyone at White River. I never issued any materials regarding referrals and never saw any materials from Capitol Edge Strategies regarding the credits. I simply asked friends if they would be interested. If they were, I would have them set up a call with their advisors, CPA's and/or CFO's, along with Capitol Edge Strategies to learn more and do their own due diligence.

Question 12: In January 2025, after you were nominated to serve as IRS Commissioner, you received \$137,000 in campaign donations, much of which was used to pay back a \$130,000 loan to your 2022 Senate campaign. In your ethics agreement, you state that, for one year, you will refrain from

¹⁸ Karen Beavor, *Opinion: Georgia's Nonprofits Need Your Support*, Atlanta Journal Constitution (Nov. 24, 2023), <https://www.ajc.com/opinion/opinion-georgias-nonprofits-need-your-support/YQ44LMCZPFDQZJGZRCFSEEOEWA>.

¹⁹ 26 U.S.C. § 501.

²⁰ *Published Guidance for Exempt Organizations*, Internal Revenue Service, <https://www.irs.gov/charities-non-profits/charitable-organizations/published-guidance-for-exempt-organizations> (accessed May 21, 2025).

²¹ Letter from Members of Congress to Attorney General Holder (Jan. 22, 2014), <https://media.al.com/wire/other/Letter%20to%20AG%20Holder%20re%20Special%20Prosecutor%20for%20IRS.PDF>.

²² *Senate Finance Committee Hearing to Consider the Nomination of William Long, of Missouri, to be Commissioner of Internal Revenue for the remainder of the term expiring November 12, 2027*, 119th Cong. (May 20, 2025), <https://www.finance.senate.gov/hearings/hearing-to-consider-the-nomination-of-william-long-of-missouri-to-be-commissioner-of-internal-revenue-for-the-remainder-of-the-term-expiring-november-12-2027>, at 44:32.

²³ Email from IRS to Senate Committee on Finance, March 21, 2025: "We can confirm that these tax credits do not exist. Taxpayers who claim credits that don't exist are subject to penalties and possible examination. Furthermore, promoters of these credits may be subject to civil or criminal penalties." See: Letter from Ranking Member Ron Wyden and Senator Catherine Cortez-Masto to Acting IRS Commissioner Melanie Krause (April 14, 2025), https://www.finance.senate.gov/imo/media/doc/wyden_cortez_masto_irs_tribal_tax_credits_letter.pdf.

²⁴ Senate Finance Committee Hearing to Consider the Nomination of William Long, *supra* note 19, at 49:00.

²⁵ Susan Szuch, *Trump Wants Billy Long to Head IRS. Here's What to Know About the Springfield Politician*, The Springfield News-Leader (December 9, 2024), <https://www.news-leader.com/story/news/politics/2024/12/09/trump-wants-springfields-billy-long-to-head-irs-heres-what-to-know/76798608007>.

participating in matters involving your former clients and businesses that have paid you for services.²⁶ Why does your ethics agreement omit any discussion of recusing yourself from matters involving these January 2025 campaign donors?

Answer: I followed FEC guidelines every step of the way. It is all public record.

Question 13: Do you commit to recusing yourself from matters involving your January 2025 campaign donors?

Answer: If confirmed, I will comply with all applicable ethics laws and regulations as well as the Ethics Letter I signed, which was developed by career ethics officials.

Question 14: Do you believe that an IRS Commissioner should recuse themselves from matters involving large and recent campaign donors, particularly those who donated following the announcement of their nomination to be IRS Commissioner? Would such recusals help support the public perception of fairness and impartiality at the IRS?

Answer: If confirmed, I will comply with all applicable ethics laws and regulations as well as the Ethics Letter I signed, which was developed by career ethics officials.

Question 15: What processes will you use going forward when deciding whether you should recuse yourself from any particular audit or investigation, including those involving past donors to your political campaigns?

Answer: If confirmed, I will comply with all applicable ethics laws and regulations as well as the Ethics Letter I signed, which was developed by career ethics officials.

Question 16: Will you commit to sharing with the Senate Finance Committee any communication between you and the Office of Government Ethics or the Deputy Assistant General Counsel for Ethics at the Treasury Department regarding possible conflicts of interest and provide copies of any waivers you are granted?

Answer: If confirmed, I will comply with all applicable ethics laws and regulations as well as the Ethics Letter I signed, which was developed by career ethics officials.

Question 17: If confirmed, what would be your plan to address litigation concerning conservation easements?²⁷

Answer: If confirmed, I will evaluate all aspects of our tax system to ensure fairness and integrity.

Question 18: Taxpayers can consent to allow tax preparers, including CPAs and enrolled agents, to discuss and resolve issues on their tax returns with the IRS.²⁸ However, my constituents say that the lines

²⁶ Letter from William Long to Mark Vetter (April 2, 2025), [https://extapps2.oge.gov/201/Presiden.nsf/PAS+Index/6D37440AFDBAA0FB85258C66002C8E65/\\$FILE/Long%20II%2C%20William%20H.%20%20finalEA.pdf](https://extapps2.oge.gov/201/Presiden.nsf/PAS+Index/6D37440AFDBAA0FB85258C66002C8E65/$FILE/Long%20II%2C%20William%20H.%20%20finalEA.pdf).

²⁷ *Conservation Easements Are Under IRS Scrutiny*, Mauldin & Jenkins (May 9, 2024), <https://www.mjcpa.com/conservation-easements-are-under-irs-scrutiny>.

²⁸ *IRC Section 7216 Questions and Answers Related to the Affordable Care Act*, Internal Revenue Service, <https://www.irs.gov/affordable-care-act/irc-section-7216-questions-and-answers-related-to-the-affordable-care-act>.

of communication between the preparers and the IRS can be very limited in practice. If confirmed, how will you open the lines of communication between preparers and the IRS?

Answer: In consultation with the Office of Management and Budget, I will advocate for the IRS to have the funding it needs to efficiently deliver on the Administration's goals of collections, customer service, and privacy. No taxpayer should be intimidated when filing their returns or interacting with the agency.

Question 19: Recent reports indicate the Administration is considering cutting the IRS workforce in half to roughly 50,000, including many front-line enforcement positions.²⁹ A recent study from the Yale Budget Lab concluded this could result in the loss of more than \$19 billion in foregone revenue just in 2026 and up to \$350 billion over the next decade.³⁰ In your hearing, you expressed concern about the federal debt.³¹ If confirmed, would you support staffing reductions that reduce IRS' capacity to collect much needed revenue that could be used to reduce the debt?

Answer: If confirmed, I plan on conducting a review to see how the IRS can best deliver for the American taxpayer.

Question 20: On February 26, the Office of Management and Budget and Office of Personnel Management issued guidance to federal agencies, including the IRS, directing them to develop and submit plans for the elimination of positions through large-scale reductions in force (RIFs), the existing hiring freeze, and the attrition of positions through retirement or resignation.³² Do you commit to providing the Senate Finance Committee with the full reduction in force plans for the IRS as soon as possible, if you are confirmed?

Answer: If confirmed, I plan on conducting a review to see how the IRS can best deliver for the American taxpayer.

Question 21: If confirmed, do you pledge to report a directive by President Trump or someone in the Administration to initiate or terminate an audit to the Chair and Ranking Member of the Senate Finance Committee?

Answer: If confirmed, I will follow the law.

Question 22: 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, I will follow the law.

²⁹ Fatima Hussein, *The IRS is drafting plans to cut as much as half of its 90,000-person workforce, AP sources say*, Associated Press (March 4, 2025), <https://apnews.com/article/irs-doge-layoffs-tax-season-0659e4b439400bf66023273f6a532fa0>.

³⁰ *The Revenue and Distributional Effects of IRS Funding*, Yale Budget Lab (Mar. 13, 2025), <https://budgetlab.yale.edu/research/revenue-and-distributional-effects-irs-funding>.

³¹ Senate Finance Committee Hearing to Consider the Nomination of William Long, *supra* note 19, at 54:10.

³² *Guidance on Agency RIF and Reorganization Plans Requested by Implementing The President's "Department of Government Efficiency" Workforce Optimization Initiative*, Office of Management and Budget and Office of Personnel Management (February 26, 2025), <https://www.opm.gov/policy-data-oversight/latest-memos/guidance-on-agency-rif-and-reorganization-plans-requested-by-implementing-the-president-s-department-of-government-efficiency-workforce-optimization-initiative.pdf>.

Question 23: 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: If confirmed, I and all IRS staff will follow the law.

Question 24: How will you ensure that no political appointee, or other associates of the President, directs or influences an audit of any taxpayer? Do you commit to adhering to protocols that investigations into specific taxpayers should only be initiated and overseen by civil service professionals at the IRS?

Answer: If confirmed, I and all IRS staff will follow the law.

Question 25: Will you commit to, within 30 days of your confirmation, investigating and reporting back to this full Committee any requests made during this Administration before your confirmation from the President, any political appointee, any ally or business associate of the President, or any family member of the President to direct or influence the audit or termination of an audit or investigation of any individual or entity?

Answer: If confirmed, I look forward to working with all members of this committee to ensure the IRS is delivering for every American taxpayer.