United States Senate Committee on Finance
November 10, 2026
Hearing to Consider the Pending Nominations of Francis Browne; Christopher Abbott; and Robert Stebbins

Questions for the Record submitted to Robert Stebbins from Senator Grassley.

Question 1: I authored the 2006 IRS Whistleblower law which has brought in over $8 billion to the Treasury. The program has been an unqualified success, despite some initial resistance to the program within the IRS. However, more and more it appears the IRS is recognizing the importance of the program. I was pleased to read that Jarod Koopman – the Chief Tax Compliance Officer – expressed his support for the IRS whistleblower program in a speech this past September. Particularly important was Mr. Koopman's statement that he's making it a priority to pay whistleblower awards quickly. Years of delay have been a long-time problem for the IRS.

Should you be confirmed, can I count on you and your office to work with the IRS and Mr. Koopman to ensure prompt payment of awards?

Answer: If confirmed, I look forward to working with you and the IRS to ensure the IRS whistleblower program continues to fulfill its important statutory mission.

Questions for the Record submitted to Robert Stebbins from Ranking Member Wyden.

1. Provide a detailed explanation of the work you have performed to this date on Trump Accounts.
    a. Provide a list of donors to Trump Accounts including what was donated, the amount, and the date of the donation.
    b. Provide a list of Trump Account donors, or potential donors, that you have met with.
    c. Has the Treasury Department offered or provided anything in return for donations to Trump Accounts, informal or formal?
        i. If so, what did the Department offer or provide and to who?
    d. Have any donors or potential donors to Trump Accounts sought, asked for, or otherwise expected anything in return for their donation?
        i. If so, what was sought, asked for, or expected, to whom, and was it provided?

Answers 1a-d: I am not yet in the role and have performed only limited work related to Trump Accounts. I have not been involved in any discussions with donors or potential donors.

2. Federal courts have confirmed that the IRS violated the law over 42,000 times by providing taxpayer information to ICE. IRS employees can face severe civil and criminal

penalties for violating taxpayer privacy laws, regardless of whether they were simply following orders from the Treasury Department.

a. If confirmed, will you commit to an independent review of Treasury's approval of these disclosures, including whether Treasury ignored warnings from IRS employees that the disclosures were unlawful?
b. Will you ensure that affected taxpayers are timely informed?
c. What specific guardrails will you put in place to protect career staff and guarantee the Treasury Department never orders IRS employees to make illegal disclosures again?

Answers 2a-c: This matter is the subject of ongoing litigation in the federal courts and therefore I am unable to provide additional information. If confirmed, I will advise the IRS consistent with applicable law.

3. Did you have any authorship or decision making authority on the drafting or implementation of the U.S.-Ukraine Reconstruction Investment Fund (URIF)? If so, explain in detail.
    a. Describe your participation in URIF Board meetings in detail.

Answer: Members of the DFC career legal team prepared the documents setting up the URIF fund structure. As General Counsel, I reviewed the draft legal documents before they were finalized. Prior to each Board meeting, the DFC career legal team would prepare a summary for the Board members of each matter to be voted on at the next Board meeting. As General Counsel, I would review each summary. In addition, I was a voting member of the Board.

4. In a televised appearance on CNBC's squawk box, Secretary Bessent stated that "Treasury, War, USTR and State were in favor of putting Megaspeed on the entity list for months, but Commerce has the pen." If confirmed as general counsel, do you pledge to cooperate with Finance Committee investigations into the Treasury Department's role in the interagency process to grant export licenses to NVIDIA to sell microchips to China?
    a. Do you also pledge to preserve all records related to Treasury's role in decisions related to NVIDIA's application to obtain export licenses to sell microchips to China? Please answer yes or no.

Answer: If confirmed, I commit to working with the Committee on a wide range of issues. Additionally, if confirmed I commit to preserving records in accordance with applicable law, including the Federal Records Act.

5. As you are likely aware, there are several federal criminal prohibitions against destroying records relevant to congressional investigations. Under 18 U.S.C. § 1505, individuals who destroy records to impede or influence a congressional investigation or proceeding

before any U.S. agency may be fined or subject to imprisonment for up to five years. Similarly, under 18 U.S.C. § 1519, individuals who destroy records to impede or influence an actual or contemplated investigation under the jurisdiction of any U.S. agency may be fined or subject to imprisonment of up to 20 years. Do you pledge to follow the law and preserve all records related to Congressional investigations into the Treasury Department, including any existing correspondence to Secretary Bessent from Senator Wyden? Please answer yes or no.

Answer: If confirmed, I commit to preserving records in accordance with applicable law, including the Federal Records Act.

6. The Finance Committee has a longstanding bipartisan practice of requiring every nominee to commit to providing a prompt written response to questions from any member of the Committee. Chairman Crapo obtained this commitment from Secretary Bessent during his January 16, 2025, confirmation hearing, and you made the same commitment at your hearing on November 10, 2026.

   Despite this commitment, Treasury and the IRS have failed to provide timely, substantive responses to numerous oversight letters from Ranking Member Wyden and other Senators, including letters concerning taxpayer privacy, IRS enforcement, taxpayer service, and IRS leadership. According to our records, we are still missing responses to more than 20 of Ranking Member Wyden's letters over the past two years, and almost all of the responses that we have received have come over 30 days past the requested due date.

   If confirmed as Treasury General Counsel, working with Secretary Bessent and IRS leadership, what is your plan to provide complete, substantive responses to all outstanding oversight letters from members of this Committee within 30 days of your confirmation? Please explain your plan to respond and identify when each outstanding letter will be answered.

   A non-exclusive list of outstanding letters is below:

Recipient	Topic	Date
Secretary Bessent	DOGE access to taxpayer data	1/31/2025
Secretary Bessent	Follow up to 2/4 letter responding to DOGE access to taxpayer data	2/7/2025
IRS Acting Commissioner O'Donnell	DOGE access to taxpayer data	2/17/2025
Secretary Bessent, Director Vought, Director Ezell, and Acting Commissioner	IRS Reductions in Force and mass layoffs	2/18/2025

O'Donnell		
Secretary Bessent, Acting Chief Counsel De Mello, Secretary Noem	DOGE Access to Taxpayer Data	3/14/2025
Secretary Bessent and Secretary RFK Jr	DOGE access to national child support database	4/10/2025
IRS Acting Commissioner Krause	Criminal investigation of "Tribal Tax Credits" scheme	4/15/2025
Secretary Bessent	Russia Sanctions	6/27/2025
Secretary Bessent	non-English services	8/15/2025
Secretary Bessent	Treasury withholding materials relating to Epstein	9/2/2025
Secretary Bessent	AG Bondi on Trump's lawsuit	2/3/2026
Secretary Bessent	Political interference in DOJ prosecution of Halkbank	4/1/2026
Secretary Bessent and CEO Bisignano	How the IRS plans to implement AG Blanche's Presidential audit immunity order	7/15/2026
Secretary Bessent and CEO Bisignano	Political targeting of left-leaning tax-exempt organizations	9/2/2026
Secretary Bessent	Trump Administration inviting Russian Finance Minister to G20	9/10/2026
Secretary Bessent and Secretary Rubio	Use and status of Venezuelan oil revenues	9/16/2026
Secretary Bessent	Limited partner exception to self-employment tax	9/24/2026
Secretary Bessent and CEO Bisignano	Proposed rulemaking regarding PRWORA to Refunded Portion of Certain Federal Refundable Tax Credits	10/1/2026
Secretary Bessent and CEO Bisignano	Removing tax-exempt status for private schools over race-based policies	10/19/2026
Secretary Bessent and CEO Bisignano	Tax-loss harvesting	10/26/2026
Secretary Bessent and CEO Bisignano	Reliance on private identification company for access to federal services	10/27/2026
Secretary Bessent and CEO Bisignano	Delays in tax-gap estimate	11/1/2026

Answer: If confirmed, I commit to working with the Office of Legislative Affairs on providing timely responses to congressional correspondence.

Questions for the Record submitted to Robert Stebbins from Senator Cantwell.

Mr. Stebbins, following up on an issue raised by Ranking Member Wyden during the hearing about political interference with the tax-exempt status of certain organizations, notably educational institutions, I appreciate your statement that you do not believe it is legal to revoke an organizations tax-exempt status based solely on its political views and that you will ensure the policy teams at Treasury and IRS know and comply with the relevant law.

The state of Washington is home to 27 private non-profit colleges and universities, all of whom are already subject to Title VI of the Civil Rights Act of 1964, which prohibits discrimination based on race, color, or national origin in federally assisted programs and activities.

In September, Treasury issued proposed regulations (REG-119986-25) governing racial nondiscrimination in private schools that would threaten the tax-exempt status of certain private primary and secondary schools, colleges, universities, professional schools, and trade schools for maintaining certain policies across admissions, scholarships and loans, athletics, and all school-administered or school-supported program "regardless of the intent behind or the legality of" such policies.

Question 1: Mr. Stebbins, does the Internal Revenue Code include any lawful mechanism for the president, the Treasury Department, or the IRS to revoke the tax-exempt status of one or multiple non-profit organizations without following the longstanding IRS procedures that require individual, case-by-case IRS audits of each organization, with ample opportunity for the entity to defend itself and includes multiple routes of appeal?

Answer: I am not yet in the role and have not had the opportunity to work on this issue.

Question 2: Internal Revenue Code Section 501(c)(3) identifies exempt purposes and expressly imposes restrictions on private inurement, lobbying, and political campaign activity. Can you identify the statutory change passed by the Congress and enacted into law, that authorizes Treasury to add or modify those disqualifying conditions in the manner articulated in the September proposed regulations?

Answer: I am not yet in the role and have not had the opportunity to work on this issue.

Question 3: Will you commit that you will undertake a thorough review of the legal basis before these regulations are finalized or implemented?

Answer: If confirmed, I commit to a careful review of Treasury Department regulations before they are finalized.

Questions for the Record submitted to Robert Stebbins from Senator Cortez Masto.

Question 1: Will you oppose including any image of President Trump on the Olympic Medals for Los Angeles in 2028?

Answer: If confirmed, I commit to providing legal advice to Treasury officials in accordance with applicable law.

Question 2: Will you oppose any request to put the image of President Trump on any coins or bills as long as he is alive unless authorized by Congress?

Answer: If confirmed, I commit to providing legal advice to Treasury officials in accordance with applicable law.

Questions for the Record submitted to Robert Stebbins from Senator Warren.

Question 1: Will you commit to recuse from any particular matters involving your former clients and employers for at least four years?

Question 2: Will you commit to recuse from any particular matters, including particular matters of general applicability, that directly impact your former clients and employers for at least four years?

Question 3: If confirmed, will you commit not to lobby the Treasury — including through unregistered "shadow" or "behind-the-scenes" lobbying — for at least four years after leaving the Treasury?

Question 4: If confirmed, will you commit to not seeking employment or board membership with, or another form of compensation from (including as an expert witness), any company involved in a matter pending under the Treasury's responsibility or that lobbied the Treasury during your tenure for at least four years after leaving the Treasury.

Question 5: Will you commit not to seek a waiver from the White House regarding any ethics matter?

Question 6: 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?

Answers 1-6: 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 7: What would you do if the President, White House staff, or the Secretary of the Treasury directly or indirectly requested the start or stop of an audit or investigation of a particular taxpayer?

Question 8: 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 any organization for any reason, will you comply or advise those officials concerned to comply?

Answers 7-8: I do not engage in hypotheticals and I have not performed the necessary legal analysis in order to comment. If confirmed, I will follow the law.

Question 9: 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: I pledge to follow the law.

Question 10: Have any former clients or colleagues discussed pending IRS matters with you since your nomination? If so, please describe the nature of those communications.

Answer: No. I have not had any discussions related to pending IRS matters with former clients or colleagues since my nomination.

Question 11: 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, or other personal information, alongside criticism of their work?

Answer: If confirmed, I will work with Treasury's Office of Tax Policy and the IRS to provide principled legal advice and represent the Treasury consistent with the law.

Questions for the Record submitted to Robert Stebbins from Senator Warnock.

Question 1: During a recent meeting with my staff, you stated that you had not participated in discussions concerning the review or revocation of nonprofit organizations' tax-exempt status. Recent reporting suggests that the Administration is considering an executive order that would designate certain nonprofit organizations as supporting or engaging in terrorism, triggering suspension of their tax-exempt status under section 501(p) of the Internal Revenue Code.

- Since that conversation with staff, have you participated in, been briefed on, or reviewed materials concerning any proposal or executive action to suspend or revoke nonprofit tax exemptions, including through an executive order? If so, please describe your involvement and identify any participating offices or officials.

Question 2: Do you agree that criticism of the Administration or engagement in constitutionally protected free speech or association cannot, on its own, justify such a designation or the loss of tax-exempt status?

Answers 1-2: I am not yet in the role and have not worked on this issue. If confirmed, I commit to following the law.

Question 3: In May 2026, your predecessor, former General Counsel Brian Morrissey, resigned from his position. Reports indicate that his resignation coincided with the Treasury's

announcement of President Trump's $1.8 billion weaponization fund. Following multiple court injunctions, this proposed fund is no longer moving forward. In conversation with my staff, you indicated that you would rely on IRS Chief Counsel's expertise concerning issues of tax law.

- If IRS Chief Counsel determines that a proposed action lacks legal support, but the president or another Administration official directs Treasury to proceed, how would you proceed?
- Will you commit to ensuring that relevant career attorneys' legal objections are documented and considered before Treasury takes action?

Answer: If confirmed, I will work with Treasury's Office of Tax Policy and the IRS to provide principled legal advice and represent the Treasury consistent with the law.

Question 4: If confirmed, do you pledge to report to the Treasury Inspector General any directive by President Trump or someone in the Administration to initiate or terminate an audit and to advise Treasury employees to do the same?

Question 5: If confirmed, do you pledge to report to the Chair and Ranking Member of the Senate Finance Committee any directive by President Trump or someone in the Administration to initiate or terminate an audit and to advise Treasury employees to do the same?

Question 6: 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?

Question 7: Should Treasury or IRS employees attach any weight or consideration to public statements by Administration officials that call for the initiation or termination of an audit?

Question 8: 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?

Answers 4-8: If confirmed as General Counsel, I will follow the law and will advise Treasury Department officials to follow the law on this and all other matters.

Question 9: Do you believe that all Treasury officials should have to recuse themselves from matters that might benefit their personal financial interests?

Answer: Treasury officials should abide by all applicable provisions of 18 U.S.C. § 208, as well as all applicable implementing regulations issued by the Office of Government Ethics

Question 10: On August 6, 2026, United States Trade Representative Jamieson Greer issued a written commitment conceding limitations to the President's tariff authorities under the *Lindsey O. Graham Sanctioning Russia and Iran Act of 2026*. Do you commit to abide by those limitations acknowledged by Ambassador Greer and advise your clients at the Treasury Department of the same?

Answer: If confirmed as General Counsel, I will follow the law, including the terms of the Lindsey O. Graham Sanctioning Russia and Iran Act of 2026 (P.L. 119-111), and will advise Treasury Department officials to follow the law on this and all other matters.