

May 18, 2025

Billy Long
IRS Commissioner-Designate
The White House
1600 Pennsylvania Avenue NW
Washington, D.C. 20500

Dear Mr. Long:

Congratulations on your nomination to serve as Commissioner of the Internal Revenue Service (IRS). President Trump departed from two important precedents with your nomination—once when he announced his intention to nominate his own IRS Commissioner before the incumbent Commissioner's term was complete,¹ and twice when he nominated an individual with little background in tax policy or management of large organizations.² These actions by the President cast a cloud over the circumstances of your nomination and your qualifications for the job. In addition to these concerns, your specific views on tax policy and the IRS and your troubling history of ethics issues raise additional questions.

Your record from your time in and after you left Congress includes:

- Supporting legislation that would have abolished the IRS, cut taxes for the rich, and imposed a national sales tax on American families.³
- Raking in nearly a quarter of a million dollars in campaign contributions from corporations that evaded their tax responsibilities.⁴
- Promoting a fraud-ridden pandemic-era tax credit, which you have incorrectly⁵ claimed “everybody qualifies” for.⁶

¹ Washington Post, “Trump names his own pick for IRS commissioner, breaking from tradition,” Julie Zauzmer Weil and Jacob Bogage, December 5, 2024, <https://www.washingtonpost.com/business/2024/12/05/billy-long-irs-commissioner-trump/>.

² CBS News, “What to know about Billy Long, the ex-congressman and auctioneer Trump wants to head the IRS,” Aimee Picchi, December 6, 2024, <https://www.cbsnews.com/news/trump-irs-billy-long-auctioneer-congressman-werfel-what-to-know/>.

³ Accountable, “Trump IRS Pick Billy Long, Who Would Abolish The Agency, Took \$248,500 From 17 Top Tax-Avoiders That Paid - 0.4% On \$289 Billion In Profits In Trump Tax Cuts’ First Five Years,” December 12, 2024, p. 1, 4, <https://accountable.us/wp-content/uploads/2024/12/2024-12-11-Research-on-Billy-Long-IRS-Conflicts-Contributions-from-Tax-Avoiders-and-Evaders.pdf>.

⁴ *Id.*, pp. 1-2, <https://accountable.us/wp-content/uploads/2024/12/2024-12-11-Research-on-Billy-Long-IRS-Conflicts-Contributions-from-Tax-Avoiders-and-Evaders.pdf>.

⁵ Internal Revenue Service, “Employee Retention Tax Credit,” <https://www.irs.gov/coronavirus/employee-retention-credit>.

⁶ Billy Long, “Congressman Billy Long Speaking from Mark Speake Computer,” YouTube, April 21, 2023, 00:01:01, <https://www.youtube.com/watch?v=5KK57glCd88>.

- Ties to firms that have promoted a fraudulent tax credit that the IRS has confirmed does not exist.⁷
- Upon your nomination, receiving nearly \$210,000 in contributions to your campaign committee and affiliated PAC, including almost \$50,000 from firms under investigation for promoting fraudulent tax credits, to clear substantial debt from your failed 2022 bid for the U.S. Senate.⁸

I am deeply concerned about your ability to lead an agency as critical as the IRS and ensure that the wealthy pay their fair share, hardworking Americans can file their taxes and claim refunds, and the agency protects taxpayer privacy and retains its independence and non-partisan integrity.

I write to outline my concerns and provide you with a set of questions about them. I ask that you review my questions and come to your Senate Finance Committee hearing prepared to answer them in full. I also ask that you provide written answers prior to any committee vote on your nomination.

Retaining IRS Independence and Non-Partisan Integrity

There is only one requirement consistent throughout President Trump’s cabinet picks—unwavering loyalty to President Trump himself. But the IRS is a non-political and non-partisan institution, created to meet the needs of the American public, not the political whims of the President.⁹ And there is already concern among critics and within the IRS that President Trump will interfere in the IRS’s operations.¹⁰

The President’s former chief of staff claimed that, during his first term, President Trump advocated for the IRS to investigate his political enemies but ultimately was not successful.¹¹ More recently, the President has indicated his desire to revoke the tax-exempt status of Harvard University after the university refused to cave to the Administration’s demands to change their hiring and other practices,¹² and reports suggests that the IRS is making plans to do so.¹³ This disturbing indicator that the President plans to weaponize the IRS against his political enemies raises serious concerns about

⁷ United States Senate Committee on Finance, “Wyden, Cortez Masto Call for Criminal Investigation into Evidence of Fraud by Promoters Affiliated with IRS Nominee Billy Long,” press release, April 15, 2025, <https://www.finance.senate.gov/chairmans-news/wyden-cortez-masto-call-for-criminal-investigation-into-evidence-of-fraud-by-promoters-affiliated-with-irs-nominee-billy-long>.

⁸ Politico, “Trump’s pick to lead the IRS raked in donations to pay off campaign debt after he was announced,” Amanda Friedman, April 16, 2025, <https://www.politico.com/news/2025/04/16/billy-long-irs-campaign-donations-00293051>; Federal Election Commission, “Billy Long for Senate, 2023-2026 Receipts,” https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063&two_year_transaction_period=2024&two_year_transaction_period=2026; Federal Election Commission, “Believe in Life Liberty Yourself (Billy PAC), 2023-2026 Receipts,” https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026.

⁹ Tax Law Center at NYU Law, “Understanding the Tax System’s Protections Against Political Interference in the Tax Code,” February 21, 2025, <https://medium.com/@taxlawcenter/understanding-the-tax-systems-protections-against-political-interference-in-the-tax-code-d511905e0a7c>.

¹⁰ Reuters, “Trump says he wants retribution. Some critics fear he will use the IRS to get it,” Tim Reid, Jonathan Landay and Richard Cowan, December 18, 2024, <https://www.reuters.com/world/us/trump-says-he-wants-retribution-some-critics-fear-he-will-use-irs-get-it-2024-12-18/>; Lawfare, “What’s Going on at the IRS?,” Vanessa Williamson and Ellis Chen, May 13, 2025, <https://www.lawfaremedia.org/article/what-s-going-on-at-the-irs>.

¹¹ New York Times, “Trump Wanted I.R.S. Investigations of Foes, Top Aide Says,” Michael S. Schmidt, November 13, 2022, <https://www.nytimes.com/2022/11/13/us/politics/trump-irs-investigations.html?smid=nytcore-ios-share&referringSource=articleShare>.

¹² CNN, “IRS making plans to rescind Harvard’s tax-exempt status,” Evan Perez, Alayna Treene, and Marshall Cohen, April 16, 2025, <https://www.cnn.com/2025/04/16/politics/irs-harvard-tax-exempt-status/index.html>.

¹³ *Id.*

the longstanding independence of the agency. If confirmed, you will be responsible for maintaining that independence as well as the agency's non-partisan stance. However, I have serious doubts that you will do so.

1. 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?
2. 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?
3. 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?
4. 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?
5. 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?
6. 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?
7. Under section 7212 of the Internal Revenue Code, it is unlawful to impede an IRS employee from acting to enforce the Code.¹⁴
 - 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 General for Tax Administration (TIGTA) and the Senate Finance Committee of any violations of section 7212 during your term as Commissioner?

Tax Policy Positions

A careful review of your record as a member of the U.S. House of Representatives for over 12 years has intensified my concerns.

¹⁴ Internal Revenue Code § 7212.

Your policy record aligns with the dangerous proposals in Project 2025's playbook,¹⁵ which—despite President Trump's promises—have been implemented as agency policies throughout his administration. You cosponsored the *Fair Tax Act*—a bill that would have overhauled the current income tax system and replaced it with a regressive, 30 percent sales tax.¹⁶ The bill would have also slashed taxes for the rich and increased taxes for lower and middle-income taxpayers.¹⁷ Additionally, you supported the abolition of the IRS itself,¹⁸ as well as a bill that would eliminate the estate tax¹⁹ and create a \$50 billion annual hole in the federal budget.²⁰

As head of the IRS, you will play an integral role in writing and enforcing tax rules, directly affecting who pays their fair share.²¹ The IRS also has authority over which enforcement mechanisms it employs—choosing whether to focus its resources on catching wealthy tax cheats, or audit low-income Earned Income Tax Credit recipients and cut assistance for taxpayers trying to file their returns honestly. An unfair bias towards low-income audits, which are less costly and require fewer staff hours than more complex audits, festered for over a decade while the IRS was underfunded,²² and Commissioner Werfel spent his entire time in office trying to turn it around.²³ It is vital that the next IRS Commissioner not reverse course.

I am concerned that your lack of experience in a role directly related to administering the tax code, paired with your focus on cutting taxes for the wealthy as a U.S. Representative, make you a dangerous pick for this position. I ask that you answer the following questions on these matters.

8. 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.²⁴ 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

¹⁵ Center for American Progress, "Project 2025's Tax Plan Would Raise Taxes on the Middle Class and Cut Taxes for the Wealthy," Brendan Duke, August 27, 2024, <https://www.americanprogress.org/article/project-2025s-tax-plan-would-raise-taxes-on-the-middle-class-and-cut-taxes-for-the-wealthy/>.

¹⁶ FairTax Act of 2017, H.R.25, <https://www.congress.gov/bill/115th-congress/house-bill/25/text>; Center for American Progress, "The 'Fair Tax' Act Would Radically Restructure the Nation's Tax System in Favor of the Wealthy," Jean Ross and Kyle Ross, and Sarah Nadeau, February 8, 2023, <https://www.americanprogress.org/article/the-fair-tax-act-would-radically-restructure-the-nations-tax-system-in-favor-of-the-wealthy/>.

¹⁷ *Id.*

¹⁸ FairTax Act of 2017, H.R.25, <https://www.congress.gov/bill/115th-congress/house-bill/25/text>.

¹⁹ Permanently Repeal the Estate Tax Act of 2021, H.R. 822, <https://www.congress.gov/bill/117th-congress/house-bill/822/cosponsors>.

²⁰ Brookings, "Resurrecting the Estate Tax," Joel Slemrod and William G. Gale, June 21, 2000

<https://www.brookings.edu/articles/resurrecting-the-estate-tax/#:~:text=The%20estate%20tax%20does't%20raise%20much%20revenue%2C%20anyway&text=Over%20the%20long%2Dterm%2C%20eliminating,over%20%2450%20billion%20per%20year>.

²¹ https://www.irs.gov/irm/part1/irm_01-001-005 Center for Presidential Transition, "IRS Commissioner," https://presidentialtransition.org/position_description/irs-commissioner/.

²² Bipartisan Policy Center, "Efforts to Address Equity and Efficiency in EITC Audits," Lucy Hager, Arianna Fano, Chintal Shah, December 20, 2023, <https://bipartisanpolicy.org/blog/efforts-to-address-equity-and-efficiency-in-eitc-audits/#:~:text=EITC%20Audits%20and%20Improper%20Payments,the%20rest%20of%20the%20population>.

²³ *Id.*

²⁴ Penn Wharton Budget Model, "Did Tax Cuts and Jobs Act of 2017 Increase Revenue on US Corporations' Foreign Income?," October 12, 2023, <https://budgetmodel.wharton.upenn.edu/issues/2023/10/12/did-tcja-increase-revenue-on-us-corporation-foreign-income>.

used their regulatory power to carve out exceptions and giveaways for the rich.²⁵ 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?

9. The IRS estimates that the tax gap—the difference between what is legally owed by taxpayers and what they pay in reality—is nearly \$700 billion.²⁶ How do you plan to close this gap? How will slashing the IRS workforce help achieve this goal?
10. President Trump previously claimed he had nothing to do with Project 2025.²⁷ 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.²⁸ Do you support the following tax reform plans listed in Project 2025:
 - a. Cutting the corporate tax rate to 18 percent²⁹ (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?³⁰
 - c. Taxing capital gains and qualified dividends at 15 percent, as well as eliminating the net investment income tax?³¹ 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.³²
 - d. Enacting a two-income tax bracket system that would increase taxes by \$3,000 for a typical family of four,³³ and raise taxes by \$950 for the typical single-person household?³⁴

²⁵ New York Times, “How Big Companies Won New Tax Breaks From the Trump Administration,” Jesse Drucker and Jim Tankersley, December 30, 2019, <https://www.nytimes.com/2019/12/30/business/trump-tax-cuts-beat-gilti.html>.

²⁶ Internal Revenue Service, “IRS: The tax gap,” <https://www.irs.gov/statistics/irs-the-tax-gap>.

²⁷ PBS News, “WATCH: ‘I have nothing to do with Project 2025,’ Trump says,” Kenichi Serino, September 10, 2024, <https://www.pbs.org/newshour/politics/watch-i-have-nothing-to-do-with-project-2025-trump-says>.

²⁸ AP News, “After Trump’s Project 2025 denials, he is tapping its authors and influencers for key roles,” Bill Barrow, November 23, 2024, <https://apnews.com/article/trump-project-2025-administration-nominees-843f5ff20131ccba5f056e7ccc5baf23>.

²⁹ Mandate for Leadership, “The Conservative Promise: Project 2025,” Kevin Roberts, Paul Dans, and Steven Groves, April 2022, p. 696, <https://www.documentcloud.org/documents/24088042-project-2025s-mandate-for-leadership-the-conservative-promise/>. https://static.project2025.org/2025_MandateForLeadership_FULL.pdf

³⁰ Tax Policy Center, “Five Questions About Trump’s Made-in-America Corporate Tax Rate,” Renu Zaretsky, September 9, 2024, <https://taxpolicycenter.org/taxvox/five-questions-about-trumps-made-america-corporate-tax-rate>.

³¹ Mandate for Leadership, “The Conservative Promise: Project 2025,” Kevin Roberts, Paul Dans, and Steven Groves, April 2022, pp. 696-697, <https://www.documentcloud.org/documents/24088042-project-2025s-mandate-for-leadership-the-conservative-promise/>, https://static.project2025.org/2025_MandateForLeadership_FULL.pdf.

³² Center for American Progress, “Project 2025’s Tax Plan Would Raise Taxes on the Middle Class and Cut Taxes for the Wealthy,” Brendan Duke, August 27, 2024, <https://www.americanprogress.org/article/project-2025s-tax-plan-would-raise-taxes-on-the-middle-class-and-cut-taxes-for-the-wealthy/>.

³³ Mandate for Leadership, “The Conservative Promise: Project 2025,” Kevin Roberts, Paul Dans, and Steven Groves, April 2022, p. 696, <https://www.documentcloud.org/documents/24088042-project-2025s-mandate-for-leadership-the-conservative-promise/>; https://static.project2025.org/2025_MandateForLeadership_FULL.pdf Center for American Progress, “Project 2025’s Tax Plan Would Raise Taxes on the Middle Class and Cut Taxes for the Wealthy,” Brendan Duke, August 27, 2024, <https://www.americanprogress.org/article/project-2025s-tax-plan-would-raise-taxes-on-the-middle-class-and-cut-taxes-for-the-wealthy/>.

³⁴ Center for American Progress, “Project 2025’s Tax Plan Would Raise Taxes on the Middle Class and Cut Taxes for the Wealthy,” Brendan Duke, August 27, 2024, <https://www.americanprogress.org/article/project-2025s-tax-plan-would-raise-taxes-on-the-middle-class-and-cut-taxes-for-the-wealthy/>.

- e. Replacing income and corporate taxes with a flat consumption tax?³⁵ 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.³⁶
11. 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?³⁷
 - b. Abolishing the IRS?³⁸
 - c. Eliminating the estate tax?³⁹
 12. In September 2024, the Treasury Department released its proposed rules for the Corporate Alternative Minimum Tax (CAMT).⁴⁰ The tax is estimated to generate more than \$250 billion from about 100 of the most profitable companies over 10 years.⁴¹ Will you commit to finalizing, implementing, and enforcing the CAMT regulations quickly, without providing new tax breaks for corporations?
 13. 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.⁴² Do you commit to following through on the Treasury partnership-basis-shifting rulemaking project?
 14. 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.⁴³ If confirmed, would you exercise IRS authority and work with Treasury to revisit these income inclusion regulations to more accurately reflect the benefit that executives receive?⁴⁴

³⁵ Mandate for Leadership, “The Conservative Promise: Project 2025,” Kevin Roberts, Paul Dans, and Steven Groves, April 2022, p. 698, https://www.documentcloud.org/documents/24088042-project-2025s-mandate-for-leadership-the-conservative-promise/https://static.project2025.org/2025_MandateForLeadership_FULL.pdf.

³⁶ Center for American Progress, “Project 2025’s Tax Plan Would Raise Taxes on the Middle Class and Cut Taxes for the Wealthy,” Brendan Duke, August 27, 2024, <https://www.americanprogress.org/article/project-2025s-tax-plan-would-raise-taxes-on-the-middle-class-and-cut-taxes-for-the-wealthy/>.

³⁷ FairTax Act of 2017, H.R.25, <https://www.congress.gov/bill/115th-congress/house-bill/25/text>; Center for American Progress, “The ‘Fair Tax’ Act Would Radically Restructure the Nation’s Tax System in Favor of the Wealthy,” Jean Ross and Kyle Ross, and Sarah Nadeau, February 8, 2023, <https://www.americanprogress.org/article/the-fair-tax-act-would-radically-restructure-the-nations-tax-system-in-favor-of-the-wealthy/>.

³⁸ FairTax Act of 2017, H.R.25, <https://www.congress.gov/bill/115th-congress/house-bill/25/text>.

³⁹ Permanently Repeal the Estate Tax Act of 2021, H.R. 822, <https://www.congress.gov/bill/117th-congress/house-bill/822/cosponsors>.

⁴⁰ U.S. Department of the Treasury, “U.S. Department of the Treasury Releases Proposed Rules for Corporate Alternative Minimum Tax to Address Significant Corporate Tax Avoidance By Companies with \$1 Billion Or More In Annual Profit,” press release, September 12, 2024, <https://home.treasury.gov/news/press-releases/jy2574>.

⁴¹ *Id.*

⁴² Internal Revenue Service, “New IRS, Treasury guidance focuses on ‘basis shifting’ transactions used by partnerships,” June 17, 2024, <https://www.irs.gov/newsroom/new-irs-treasury-guidance-focuses-on-basis-shifting-transactions-used-by-partnerships>.

⁴³ Medium, “How Treasury and the IRS have the authority to eliminate a little-known tax subsidy for executives’ personal use of corporate jets,” The Tax Law Center at NYU Law, February 22, 2024, <https://medium.com/@taxlawcenter/how-treasury-and-the-irs-have-the-authority-to-eliminate-a-little-known-tax-subsidy-for-executives-ec62ec1fc958>.

⁴⁴ *Id.*

15. 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)⁴⁵
 - b. Reduce the taxpayer burden by decreasing the time between filing and compliance issue resolution? (Strategy 2.1.1)⁴⁶
 - c. Collaborate with stakeholders and expand our community presence to support the unique needs of underserved communities? (Strategy 1.2.1)⁴⁷
 - 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)⁴⁸
 - e. Expand strategic hiring efforts and utilize workforce planning to manage current and future workforce needs? (Strategy 3.1.1)⁴⁹
 - f. Use and develop technology that helps reduce wait times on IRS phone lines?⁵⁰
 - g. Convert paper-based information into a digital format and increase access to digital data? (Strategy 4.3.2)⁵¹
16. A study from 2023 found that IRS algorithms selected Black taxpayers for auditing 4.7 times more than non-Black taxpayers.⁵² Do you plan to build on the IRS's work to address this disparity?
17. Tax preparation companies have egregiously—and illegally—misused sensitive and private taxpayer data, sharing it with big tech companies without obtaining permission.⁵³ 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?⁵⁴
18. As of October 3, 2024, more than 140,000 taxpayers across 12 states successfully filed their taxes using Direct File,⁵⁵ and in the 2025 tax filing season, more than 30 million taxpayers

⁴⁵ Internal Revenue Service, “Strategic Plan FY2022-FY2026, May 2024, p. 9, <https://www.irs.gov/pub/irs-prior/p3744--2022.pdf>.

⁴⁶ *Id.*, p.12.

⁴⁷ *Id.*, p.9.

⁴⁸ *Id.*

⁴⁹ *Id.*, p. 15.

⁵⁰ *Id.*, p. 19.

⁵¹ *Id.*

⁵² AP News, “IRS acts to address wide disparity in audit rates between Black taxpayers and other filers,” Fatima Hussein, May 2, 2024, <https://apnews.com/article/irs-discriminatory-audits-black-taxpayers-wealthy-companies-6e8eb57b6a4597397543c6c05646d009>.

⁵³ Office of Senator Elizabeth Warren, “Senators Warren, Wyden, Representatives Porter and Sherman Call Out Tax Prep Companies for Sharing of Private Taxpayer Financial Information with Meta, Google,” December 14, 2022, <https://www.warren.senate.gov/oversight/letters/senators-warren-wyden-representatives-porter-and-sherman-call-out-tax-prep-companies-for-sharing-of-private-taxpayer-financial-information-with-meta-google>.

⁵⁴ Federal Trade Commission, “FTC Warns Tax Preparation Companies About Misuse of Consumer Data,” press release, September 18, 2023, <https://www.ftc.gov/news-events/news/press-releases/2023/09/ftc-warns-tax-preparation-companies-about-misuse-consumer-data>.

⁵⁵ U.S. Department of the Treasury, “U.S. Department of the Treasury, IRS Announce 30 Million Americans in 24 States Eligible For Direct File in Filing Season 2025,” press release, October 3, 2024, <https://home.treasury.gov/news/press-releases/jy2629>.

across 25 states were eligible to use Direct File.⁵⁶ However, despite the program's success and popularity, the Trump Administration reportedly intends to end Direct File.⁵⁷

- 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?⁵⁸
- c. Do you think Direct File should end?

19. Between 2010 and 2021, the IRS's budget was cut by \$2.7 billion in real terms⁵⁹ and staffing fell 22 percent, while the number of tax filers increased by 14 percent.⁶⁰ After the Biden Administration invested in the IRS in the *Inflation Reduction Act*, Republican Members of Congress forced through \$40 billion in rescissions from the IRS budget, including through their continuing budget resolution passed in March.⁶¹ 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?

Ethics and Conflict of Interest Concerns

I also have considerable concerns with your ethical conduct and your fitness to serve as IRS Commissioner. Your campaign finance filings, both from your time as a Member of the House of Representatives as well as from your unsuccessful run for Senate in 2022, reveal a pattern of donations from tax-dodging companies. In what appears to be a particularly brazen effort at influence-peddling, those companies ramped up their financial support of your Senate campaign after your nomination to lead the IRS was announced—even though the campaign committee receiving the donations had been dormant since 2022.⁶² It is implausible to suggest that those were legitimate contributions to an ongoing campaign—one cannot run in the 2022 election more than two years later. Instead, these companies appear to be attempting to earn your indulgence and cash in on those contributions, if you are confirmed, in the form of favorable treatment and regulatory decision-making from the IRS.

⁵⁶ Internal Revenue Service, "IRS Direct File set to expand availability in a dozen new states and cover wider range of tax situations for the 2025 tax filing season," press release, October 3, 2024, <https://www.irs.gov/newsroom/irs-direct-file-set-to-expand-availability-in-a-dozen-new-states-and-cover-wider-range-of-tax-situations-for-the-2025-tax-filing-season>.

⁵⁷ Associated Press, "Trump administration plans to end the IRS Direct File program for free tax filing, AP sources say," Fatima Hussein, April 17, 2025, <https://apnews.com/article/irs-direct-file-tax-returns-free-trump4bb0bca02fab9b3d06ac6f45ac67b7ab>.

⁵⁸ Government Accountability Office, "IRS Successfully Piloted Online Tax Filing but Opportunities Exist to Expand Access," December 2024, p. 58, <https://www.gao.gov/assets/gao-25-106933.pdf>.

⁵⁹ Letter from IRS Commissioner Charles Rettig to Senator Elizabeth Warren, August 27, 2021, p. 2, <https://www.warren.senate.gov/imo/media/doc/Warren%20et%20al%20response%20to%20Warren%20082721.pdf>.

⁶⁰ *Id.*, p. 5.

⁶¹ Accounting Today, "IRS suffers another \$20B budget cut," Michael Cohn, March 17, 2025, <https://www.accountingtoday.com/news/irs-suffers-another-20b-budget-cut>.

⁶² The Lever, "Trump IRS Pick Was Just Enriched By Tax Schemers," David Sirota, Freddy Brewster, and Luke Goldstein, April 15, 2025, <https://www.levernews.com/trump-irs-pick-was-just-enriched-by-tax-schemers/>.

20. 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.⁶³ 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.⁶⁴ Will you recuse yourself from tax rules, audit decisions, or other IRS decisions that may benefit these companies?
21. Recent campaign finance filings reveal that you extended personal loans totaling \$250,000 to support your ultimately unsuccessful 2022 Senate campaign.⁶⁵ A sizeable \$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.⁶⁶ These donations to a dormant campaign committee appear to be transparent efforts to curry favor with the IRS.
- 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?
 - Will you recuse yourself from tax rules, audit decisions, or other IRS decisions that may benefit your campaign donors?

Your Work Promoting the ERTC

Your track record after leaving Congress is also concerning. After losing a Senate primary, you “quickly set out to make money” and encourage people to file for the Employee Retention Tax Credit (ERTC).⁶⁷ I voted in support of enacting and expanding the ERTC⁶⁸ and wrote a letter to the IRS urging them to expedite valid claims.⁶⁹ But I am well aware of the abuses and fraud that have plagued the ERTC, partially carried out by the spawning of “ERTC mills” that offer to file claims for employers, even in instances in which the company may not be eligible, in return for a slice of the payout.⁷⁰ This widespread fraud prompted the IRS to initiate over 250 criminal investigations⁷¹ and

⁶³ Accountable, “Research on Billy Long IRS Conflicts – Contributions from Tax Avoiders and Evaders,” December 12, 2024, p. 1-2, <https://accountable.us/wp-content/uploads/2024/12/2024-12-11-Research-on-Billy-Long-IRS-Conflicts-Contributions-from-Tax-Avoiders-and-Evaders.pdf>.

⁶⁴ *Id.*

⁶⁵ The Lever, “Trump IRS Pick Was Just Enriched By Tax Schemers,” David Sirota, Freddy Brewster, and Luke Goldstein, April 15, 2025, <https://www.levernews.com/trump-irs-pick-was-just-enriched-by-tax-schemers/>.

⁶⁶ *Id.*; Federal Election Commission, “Billy Long for Senate, 2023-2026 Receipts,” https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063&two_year_transaction_period=2024&two_year_transaction_period=2026; Federal Election Commission, “Believe in Life Liberty Yourself (Billy PAC), 2023-2026 Receipts,” https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026.

⁶⁷ The New York Times, “He Promised Huge Tax Refunds. Now Trump Wants Him to Lead the I.R.S.,” Andrew Duehren, December 6, 2024, <https://www.nytimes.com/2024/12/06/us/politics/billy-long-trump-irs-tax-credit.html>.

⁶⁸ CARES Act, S.3548, <https://www.congress.gov/bill/116th-congress/senate-bill/3548/text>; American Rescue Plan Act of 2021, H.R. 1319, <https://www.congress.gov/bill/117th-congress/house-bill/1319/text>.

⁶⁹ Senator Ed Markey, “Senators Markey, Warren Send Letter to IRS Commissioner, Urging Action on Payment of Employee Retention Tax Credits,” <https://www.markey.senate.gov/news/press-releases/senators-markey-warren-send-letter-to-irs-commissioner-urging-action-on-payment-of-employee-retention-tax-credits>.

⁷⁰ The Washington Post, “The Employee Retention Tax Credit gives waste and fraud a bad name,” Editorial Board, February 19, 2024, <https://www.washingtonpost.com/opinions/2024/02/19/irs-employee-retention-tax-credit/>; <https://www.inc.com/melissa-angell/trumps-irs-pick-billy-long-is-sweet-on-the-fraud-plagued-employee-retention-tax-credit/91035459>.

⁷¹ The New York Times, “I.R.S. Freezes Pandemic-Era Tax Credit Amid Fraud Fears,” Alan Rappeport, September 14, 2023, <https://www.nytimes.com/2023/09/14/us/politics/irs-pandemic-employee-credit-fraud.html>.

impose a moratorium on the processing of new claims from September 2023 to August 2024.⁷² In the end, struggling small businesses ended up paying the price for this fraud, as they face huge delays in the IRS processing of their claims.

Your involvement in the promotion of the ERTC raises questions. First, despite your claims that you are a “Certified Business and Tax Adviser,” there is no record of you on the IRS’s database of tax return preparers.⁷³ Second, not only have you incorrectly claimed that “everybody qualifies for the credit,”⁷⁴ but the lawsuit-ridden firm with which you were associated, Lifetime Advisors, has also been criticized for taking an “aggressive stance” on the ERTC’s eligibility criteria that “borders on absurdity.”⁷⁵

Given the widespread issues caused by ERTC mills and your role in their questionable practices, taxpayers deserve a better understanding of your work promoting these credits.

22. On your profile on X, you have described yourself as a “Certified Tax & Business Advisor.”⁷⁶
 - 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?
23. How many ERTC claims have been filed by the firms you work for? How many have been challenged by the IRS?
24. How many ERTC claims have you yourself prepared or filed? How many of these claims have been challenged by the IRS?
25. Do you or your firm actually prepare returns, and if so, do you put a Preparer Tax Identification Number (PTIN) on the return?
26. 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?
27. 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.”⁷⁷
 - a. Are these reports accurate?

⁷² Internal Revenue Service, “IRS moves forward with Employee Retention Credit claims: Agency accelerates work on complex credit as more payments move into processing; vigilance, monitoring continues on potentially improper claims,” August 8, 2024, <https://www.irs.gov/newsroom/irs-moves-forward-with-employee-retention-credit-claims-agency-accelerates-work-on-complex-credit-as-more-payments-move-into-processing-vigilance-monitoring-continues-on-potentially-improper-claims>.

⁷³ Internal Revenue Service, “Directory of Federal Tax Return Preparers with Credentials and Select Qualifications,” <https://irs.treasury.gov/rpo/rpo.jsf>.

⁷⁴ Billy Long, “Congressman Billy Long Speaking from Mark Speake Computer”, YouTube, <https://www.youtube.com/watch?v=5KK57glCd88>, (1:01)

⁷⁵ New York Times, “How a Consulting Firm and Trump’s IRS Pick Pushed a Problematic Tax Credit,” Andrew Duchren, December 24, 2024, <https://www.nytimes.com/2024/12/24/business/billy-long-irs-tax-credit.html?smid=url-share>.

⁷⁶ X profile, Congressman Billy Long, CTBA, <https://x.com/auctnr1?lang=en>.

⁷⁷ The New York Times, “He Promised Huge Tax Refunds. Now Trump Wants Him to Lead the I.R.S.,” Andrew Duchren, December 6, 2024, <https://www.nytimes.com/2024/12/06/us/politics/billy-long-trump-irs-tax-credit.html>.

- 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?

28. 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, 2024.⁷⁸

- 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?

Promotion of Fake “Tribal Tax Credits”

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.”⁷⁹ You have direct financial ties to one of the promoters involved in this scheme, and portions of the \$137,000 you received in campaign donations in January came from firms associated with the tribal tax credit scam.⁸⁰ Treasury and the IRS have confirmed that “tribal tax credits” do not exist, meaning that peddling them is fraud of a very serious nature.⁸¹

29. Please explain the nature of your affiliation with White River Energy Corporation, one of the promoters involved in this scheme.

30. Have you ever advertised or promoted a “tribal tax credit”?

31. Will you recuse yourself from all IRS matters related to the Tribal Tax Credit?

DOGE and Cuts to the IRS’s Workforce

Elon Musk and his Department of Government Efficiency (DOGE) have carried out a coordinated attack on the IRS, initiating mass firings at the agency—disproportionately targeting people who work in collections—and reportedly seeking access to the sensitive personal data of millions of American taxpayers that is stored by the IRS.⁸² The personnel cuts to an already understaffed agency

⁷⁸ Listen Notes, “Secret Tax Credit That Could Put Thousands Back in Your Pocket with Billy Long,” Brainsky Unleashed, September 4, 2023, <https://www.listennotes.com/podcasts/brainsky-unleashed/secret-tax-credit-that-could-ox6f8u9p-Xq/>.

⁷⁹ U.S. Senate Committee on Finance, “Wyden, Cortez Masto Call for Criminal Investigation into Evidence of Fraud by Promoters Affiliated with IRS Nominee Billy Long,” press release, April 15, 2025, <https://www.finance.senate.gov/chairmans-news/wyden-cortez-masto-call-for-criminal-investigation-into-evidence-of-fraud-by-promoters-affiliated-with-irs-nominee-billy-long>.

⁸⁰ Bloomberg Tax, “IRS Commissioner Pick Gets Cash From Tribal Credit Promoters,” Chris Cioffi, April 17, 2025, https://news.bloombergtax.com/daily-tax-report/irs-commissioner-pick-gets-cash-from-tribal-credit-promoters?taid=68016b36bec1800016b488b&utm_campaign=trueanthem&utm_medium=social&utm_source=twitter.

⁸¹ Bloomberg Tax, “IRS Pick Billy Long Filing Shows Ties to Dubious Tax Credits,” Chris Cioffi, April 7, 2025, <https://news.bloombergtax.com/daily-tax-report/irs-pick-long-made-about-250-000-promoting-covid-era-tax-credit>.

⁸² AP News, “Elon Musk’s DOGE seeks access to taxpayer data at IRS: AP sources,” Fatima Hussein, February 17, 2025, <https://apnews.com/article/doge-treasury-irs-taxpayer-data-musk-7d6b80e429106250afa6d02e55a981b1>; NPR, “IRS cuts over 6,000

during tax filing season have had a devastating impact, and reporting indicates that the remaining staff do not have time to examine tax cases.⁸³ This presents a serious problem that, if confirmed, you will have to address. A functional IRS is the backbone of a strong federal government; the IRS collects 96 percent of federal revenue.⁸⁴ I have the following questions regarding the impact of DOGE's staffing cuts to services at the IRS:

32. Do you support DOGE's efforts at the IRS to date, including DOGE's mass firings and access to Americans' sensitive data?
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.
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?⁸⁵
 - 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?
35. A former IRS Commissioner has stated that they and other political appointees did not have direct access to particular taxpayers' information.⁸⁶ 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?
36. The Trump administration has fired over 6,000 IRS employees, including customer-service workers and tax dispute specialists who assist taxpayers during the tax season.⁸⁷
 - 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?

jobs in the middle of tax season," Scott Horsley, February 20, 2025, <https://www.npr.org/2025/02/20/nx-s1-5304220/irs-job-cuts-doge-tax-season>.

⁸³ Newsweek, "DOGE Cuts Update Today: IRS Doesn't 'Have Time' for Tax Cases Amid Layoffs," Khaleda Rahman, April 15, 2025, <https://www.newsweek.com/doge-cuts-update-irs-layoffs-2059957>.

⁸⁴ Yale Budget Lab, "The Revenue and Distributional Effects of IRS Funding," March 13, 2025, <https://budgetlab.yale.edu/research/revenue-and-distributional-effects-irs-funding>.

⁸⁵ 26 U.S.C. 6103; 26 U.S.C. 7213A.

⁸⁶ Tax Law Center at NYU Law, "DOGE Access to Tax Data and Systems Creates Major Risks for Taxpayers — and May Carry Criminal and Civil Penalties for Anyone Violating the Laws Protecting Taxpayers," February 21, 2025, <https://medium.com/@taxlawcenter/doge-access-to-tax-data-and-systems-creates-major-risks-for-taxpayers-and-may-carry-criminal-and-5850579d701f>.

⁸⁷ Reuters, "IRS fires 6,000 employees as Trump slashes US government," Nathan Layne and Andy Sullivan, February 20, 2025, <https://www.reuters.com/world/us/us-irs-expected-fire-6700-employees-thursday-trump-downsizing-spree-2025-02-20/>.

- c. How do you plan to ensure that customer service is not interrupted for the hundreds of millions of Americans who file their taxes?
37. DOGE has reportedly held a “hackathon” in order to create a “mega-API,” or Application Programming Interface, for accessing Internal Revenue Service data.⁸⁸ 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?
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?
39. The IRS has entered into a memorandum of understanding with the Department of Homeland Security (DHS) 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.⁸⁹
 - 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.⁹⁰ 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?
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.⁹¹ Will you commit to upholding existing collective bargaining agreements and bargaining in good faith in any negotiations?

⁸⁸ Wired, “Palantir Is Helping DOGE With a Massive IRS Data Project,” Makena Kelly, April 11, 2025, <https://www.wired.com/story/palantir-doge-irs-mega-api-data/>.

⁸⁹ CNN, “IRS reaches data-sharing deal with DHS to help find undocumented immigrants for deportation,” Marshall Cohen and Rene Marsh, April 8, 2025, <https://www.cnn.com/2025/04/08/politics/irs-dhs-sign-data-deal-undocumented-immigrants/index.html>.

⁹⁰ Institute on Taxation and Economic Policy, “Tax Payments by Undocumented Immigrants,” Carl Davis, Marco Guzman, and Emma Sifre, July 30, 2024, <https://itep.org/undocumented-immigrants-taxes-2024/>.


⁹¹ Politico, “Judge blocks Trump executive order that strips union rights from federal workers,” Hassan Ali Kanu, April 25, 2025, <https://www.politico.com/news/2025/04/25/donald-trump-federal-workers-unions-00311438>.

Conclusion

If confirmed as IRS Commissioner, you would be responsible for overseeing an agency with tens of thousands of employees and managing a budget of upwards of \$12 billion.⁹² You would have broad authority over tax policy and enforcement of the nation's tax laws. Your record raises concerns that you will misuse this power, which could result in violations of taxpayer privacy, increasing the tax burden on middle-class families, and allowing big corporations and wealthy taxpayers to avoid paying their fair share of taxes.

I look forward to hearing your testimony before the Senate Committee on Finance and receiving your answers to my questions.

Sincerely,



Elizabeth Warren
United States Senator

⁹² CBS News, "What to know about Billy Long, the ex-congressman and auctioneer Trump wants to head the IRS," Aimee Picchi, December 6, 2024, <https://www.cbsnews.com/news/trump-irs-billy-long-auctioneer-congressman-werfel-what-to-know/>.