

September 7, 2025

Donald Korb
Chief Counsel-Designate, Internal Revenue Service
The White House
1600 Pennsylvania Avenue NW
Washington, DC 20500

Dear Mr. Korb:

Congratulations on your nomination to serve as Chief Counsel for the Internal Revenue Service (IRS). The Chief Counsel is the chief legal advisor to the IRS Commissioner on all matters related to the interpretation, administration, and enforcement of the Internal Revenue Laws, as well as any and all other legal matters.¹ Throughout your career, you have transitioned between roles at the IRS—including serving as Chief Counsel under President George W. Bush—and positions as a lawyer and lobbyist for large, tax-dodging corporations.² I have been raising the alarm for years about this insidious revolving door at the Department of the Treasury and the IRS, which threatens the important work of the agencies.³ I am concerned that, if confirmed, you would enter this role with significant conflicts of interest that could cloud your judgment or raise questions about the integrity of IRS decisions in which you are involved.

I write to request that, should you be confirmed, you mitigate those conflicts by: (1) recusing yourself for four years from all specific-party matters involving your former clients and employers and all particular matters that are likely to directly and predictably affect their financial interests; (2) refraining from seeking employment or board membership with, or another form of compensation from, a company that has been engaged in a dispute or other interaction with the IRS regarding which you provided legal advice for at least four years after leaving office; and (3) agreeing not to serve as a lobbyist or informal “shadow lobbyist” for at least four years after leaving office.

Throughout your career, you have passed back and forth through the revolving door, leaving the government and using your experience and connections made as a public servant to benefit large

¹ Internal Revenue Service, “Office of Chief Counsel at a glance,” <https://www.irs.gov/about-irs/office-of-chief-counsel-at-a-glance>.

² OpenSecrets, “Donald Korb,” revolving door profile, <https://www.opensecrets.org/revolving-door/donald-korb/summary?id=77353>.

³ Office of U.S. Senator Elizabeth Warren, “Warren, Jayapal Slam Treasury Inspector General’s “Irresponsible Whitewash” of Big Accounting Firms’ Revolving Door Influence over Tax Policy, Demand Retraction,” May 14, 2024, <https://www.warren.senate.gov/newsroom/press-releases/warren-jayapal-slam-treasury-inspector-generals-irresponsible-whitewash-of-big-accounting-firms-revolving-door-influence-over-tax-policy-demand-retraction>; Letter from U.S. Senator Elizabeth Warren to IRS Commissioner Daniel Werfel, September 27, 2023, <https://www.warren.senate.gov/imo/media/doc/2023.09.27%20Letter%20to%20IRS%20on%20TIGTA%20Report.pdf>.

corporations looking to decrease their taxes.⁴ You began your career at the IRS, working as an attorney advisor and then as an assistant to the Commissioner from 1973 to 1986.⁵ Then, you became a lobbyist, with clients that included Eaton Corp, a multi-billion dollar energy corporation,⁶ until you were nominated to be IRS Chief Counsel in 2003.⁷ After leaving office as IRS Chief Counsel under President Bush, you joined the firm Sullivan & Cromwell LLP and continued to lobby for wealthy firms in the financial industry, like Mitsubishi Financial.⁸ From 2009 to 2015,⁹ you headed Sullivan & Cromwell's tax controversy department, and you have continued to work on tax controversy issues since stepping down as department head,¹⁰ defending some of the country's wealthiest corporations being investigated by the IRS, including many Fortune 500 companies.¹¹ Your department's page on your firm's website brags about reducing wealthy corporations' tax bills in the course of such disputes and touts its staff of "lawyers who have extensive knowledge of the tax law as well as the workings of the IRS, including a former chief counsel for the agency."¹²

As IRS Chief Counsel under President Trump, you would be responsible for advising the IRS on disputes with these former clients and would advise the IRS and Treasury on tax regulations that will affect your former clients, absent appropriate recusal measures. During the Biden administration, several appointees mitigated similar concerns about their own potential conflicts of interest by going beyond what was required under ethics law, the presidential ethics pledge, and even agreements with the Office of Government Ethics and the Designated Agency Ethics Officials.¹³ I urge you to do the same.

⁴ OpenSecrets, "Donald Korb," Revolving Door Profile, <https://www.opensecrets.org/revolving-door/donald-korb/summary?id=77353>.

⁵ *Id.*

⁶ OpenSecrets, "Lobbyist Activity: Donald Korb," <https://www.opensecrets.org/federal-lobbying/lobbyists/summary?id=Y0000011170L>; Eaton, "Eaton Reports Record Second Quarter 2025 Results, with Strong Organic Growth, Accelerating Orders and Backlog Growth," press release, August 5, 2025, <https://www.eaton.com/us/en-us/company/news-insights/news-releases/2025/eaton-reports-record-second-quarter-2025-results.html>.

⁷ The White House, "Personnel Announcement," press release, December 9, 2003, <https://georgewbush-whitehouse.archives.gov/news/releases/2003/12/text/20031209-5.html>.

⁸ OpenSecrets, "Lobbyist Activity: Donald Korb," <https://www.opensecrets.org/federal-lobbying/lobbyists/summary?cycle=2012&id=Y0000011170L>.

⁹ Tax Notes, "Treasury Announces Korb as IRS Chief Counsel Nominee," June 20, 2025, <https://www.taxnotes.com/research/federal/other-documents/treasury-news-releases/treasury-announces-korb-irs-chief-counsel-nominee/7skcr>.

¹⁰ Sullivan & Cromwell, "Donald L. Korb," <https://www.sullcrom.com/Lawyers/Donald-L-Korb>.

¹¹ Family Guardian Fellowship, "Interview with Chief Counsel Donald L. Korb," <https://famguardian.org/Subjects/Taxes/News/20081219-DonaldKorbExitInterview.pdf>.

¹² Sullivan & Cromwell, "Tax Controversy," <https://www.sullcrom.com/Practices/Tax/Tax-Controversy>.

¹³ Office of U.S. Senator Elizabeth Warren, "Senator Warren Secures Historic Ethics Commitments from NIH Nominee, Dr. Monica Bertagnolli Pledges Not to Work for Giant Pharmaceutical Companies Immediately After Government Service," press release, August 29, 2023, <https://www.warren.senate.gov/newsroom/press-releases/senator-warren-secures-historic-ethics-commitments-from-nih-nominee-dr-monica-bertagnolli-pledges-not-to-work-for-giant-pharmaceutical-companies-immediately-after-government-service>; Office of U.S. Senator Elizabeth Warren, "Warren Secures Unprecedented Ethics Commitments from OECD Ambassador Nominee; former Congressman Sean Patrick Maloney Pledges Not to Work for Crypto Firms for Four Years After Government Service," press release, February 14, 2024, <https://www.warren.senate.gov/newsroom/press-releases/warren-secures-unprecedented-ethics-commitments-from-oecd-ambassador-nominee-former-congressman-sean-patrick-maloney-pledges-not-to-work-for-crypto-firms-for-four-years-after-government-service>; Office of U.S. Senator Elizabeth Warren, "In Response to Senator Warren's Questions, Secretary of Defense Nominee General Lloyd Austin Commits to Recusing Himself from Raytheon Decisions for Four Years," press release, January 19, 2021, <https://www.warren.senate.gov/newsroom/press-releases/in-response-to-senator->

Specifically, I ask that you make the following commitments:

First, I ask that you commit to recuse for four years from all specific-party matters involving your former clients and employers and all particular matters that are likely to directly and predictably affect their financial interests. Your relationships with former lobbying and legal clients will raise questions about your impartiality if you participate in decisions about regulations, adjudications, enforcement actions, and other matters that involve them. The last person confirmed to the role for which you are nominated, IRS Chief Counsel Marjorie Rollinson, made this commitment in advance of her confirmation in 2023.¹⁴

Second, you should commit to refrain from seeking employment or board membership with, or any other form of compensation from, a company that has been engaged in a dispute or other interaction with the IRS regarding which you provided legal advice for at least four years after leaving office. If, for example, you were to return to your work as a tax lobbyist or legal representative for the tax industry soon after leaving the IRS, the public would reasonably question whether you were cashing in on your executive-branch connections and government expertise to benefit a company looking to curry favor in the course of enforcement actions or skirt regulations that you personally led.¹⁵

Numerous Biden administration appointees voluntarily agreed to this four-year cooling-off period. For example, your predecessor, Marjorie Rollinson, made the following voluntary commitment: “I . . . commit not to seek employment or compensation from, including as a result of any board service, any company (including law firms and large accounting firms) that I interact with or that has a client that I interact with during my time in government for four years following my tenure.”¹⁶ Other former officials have made similar agreements, including: OECD Ambassador Sean Patrick Maloney, who agreed to not work for the crypto industry; members of the Federal Reserve Board of Governors, such as Lisa Cook and Philip Jefferson, who agreed to not work for a financial services company; former National Institutes of Health Director Monica Bertagnolli, who agreed to not work for giant pharmaceutical companies; and military leaders who agreed to not work for defense contractors.¹⁷

warrens-questions-secretary-of-defense-nominee-general-lloyd-austin-commits-to-recusing-himself-from-raytheon-decisions-for-four-years; Office of U.S. Senator Elizabeth Warren, “Questions for Mr. Paul M. Rosen, of California, to be Assistant Secretary of the Treasury for Investment Security, Department of the Treasury, from Senator Elizabeth Warren,” https://www.warren.senate.gov/imo/media/doc/paul_rosen_-_revised_responses_to_questions_for_the_record_from_senator_warren.pdf.

¹⁴ Letter from IRS Chief Counsel-Designate Marjorie Rollinson to U.S. Senator Elizabeth Warren, September 22, 2023, https://www.warren.senate.gov/imo/media/doc/Marjorie%20Rollinson_Letter_9222023.pdf.

¹⁵ See Public Citizen, “Slowing the Federal Revolving Door,” Craig Holman and Caralyn Esser, July 22, 2019, <https://www.citizen.org/article/slowing-the-federal-revolving-door>.

¹⁶ Letter from IRS Chief Counsel-Designate Marjorie Rollinson to U.S. Senator Elizabeth Warren, September 22, 2023, https://www.warren.senate.gov/imo/media/doc/Marjorie%20Rollinson_Letter_9222023.pdf.

¹⁷ Office of U.S. Senator Elizabeth Warren, “Warren Secures Unprecedented Ethics Commitments from OECD Ambassador Nominee; former Congressman Sean Patrick Maloney Pledges Not to Work for Crypto Firms for Four Years After Government Service,” press release, February 14, 2024, <https://www.warren.senate.gov/newsroom/press-releases/warren-secures-unprecedented-ethics-commitments-from-oecd-ambassador-nominee-former-congressman-sean-patrick-maloney-pledges-not-to-work-for-crypto-firms-for-four-years-after-government-service>; Office of U.S. Senator Elizabeth Warren, “In Response to Senator Warren, Federal Reserve Nominees Make Historic Ethics Commitments,” press release, February 10, 2022, <https://www.warren.senate.gov/newsroom/press-releases/in-response-to-senator-warren-federal-reserve-nominees-make-historic-ethics-commitments>; Office of U.S. Senator Elizabeth Warren, “Senator Warren Secures Historic Ethics Commitments from NIH Nominee, Dr. Monica Bertagnolli Pledges Not to Work for Giant

Finally, you should commit not to serve as a lobbyist or informal “shadow lobbyist” for four years after leaving office. You have already been through the revolving door, leaving the IRS to work as a lobbyist before returning to the IRS and finally joining Sullivan & Cromwell.¹⁸ The revolving door of former government officials lobbying the agencies and congressional committees where they once worked, while their government relationships remain fresh, erodes Americans’ faith in the federal government. To mitigate that concern, multiple Biden administration appointees agreed to post-government lobbying restrictions, including IRS Chief Counsel Marjorie Rollinson, Treasury Assistant Secretary for Investment Security Paul Rosen, and Chairman of the Joint Chiefs of Staff General Charles Q. Brown.¹⁹ You should commit to refraining from lobbying for at least four years after leaving office, either as a formal registered lobbyist or informal “shadow lobbyist”—given that former high-level officials can leverage their influence not only by directly lobbying but through facilitating others to do so.

By making these commitments, you would increase Americans’ trust in your ability to serve the public interest—rather than the special interests of mega-corporations seeking tax breaks—during your time at the IRS. These commitments are even more important given the presence of other officials with serious conflicts of interest at the IRS and Treasury.²⁰ If confirmed, you would be responsible for acting as a check on those individuals, ensuring the law is applied with integrity and that rules are not being bent to benefit wealthy corporations and individuals.

I urge you to demonstrate a commitment to public integrity by agreeing to these requests and further ask that you reply in writing to the following questions before a vote on your nomination in the Senate Finance Committee:

1. Will you commit to recuse yourself for four years from all specific-party matters involving your former clients and employers and all particular matters that are likely to directly and predictably affect their financial interests?
2. Will you commit to refrain from seeking employment or board membership with, or any other form of compensation from, a company that has been engaged in a dispute or other interaction

Pharmaceutical Companies Immediately After Government Service,” press release, August 29, 2023, <https://www.warren.senate.gov/newsroom/press-releases/senator-warren-secures-historic-ethics-commitments-from-nih-nominee-dr-monica-bertagnolli-pledges-not-to-work-for-giant-pharmaceutical-companies-immediately-after-government-service>.

¹⁸ OpenSecrets, “Donald Korb,” revolving door profile, <https://www.opensecrets.org/revolving-door/donald-korb/summary?id=77353>.

¹⁹ Letter from IRS Chief Counsel-Designate Marjorie Rollinson to U.S. Senator Elizabeth Warren, September 22, 2023, https://www.warren.senate.gov/imo/media/doc/Marjorie%20Rollinson_Letter_9222023.pdf; Office of U.S. Senator Elizabeth Warren, “Questions for Mr. Paul M. Rosen, of California, to be Assistant Secretary of the Treasury for Investment Security, Department of the Treasury, from Senator Elizabeth Warren,” https://www.warren.senate.gov/imo/media/doc/paul_rosen_-_revised_responses_to_questions_for_the_record_from_senator_warren.pdf; Office of U.S. Senator Elizabeth Warren, “At Hearing, Warren Secures Ethics Commitment Joint Chiefs of Staff Nominee General Brown; Reiterates Concern over Senior Military Holds,” press release, July 11, 2023, <https://www.warren.senate.gov/newsroom/press-releases/at-hearing-warren-secures-ethics-commitment-joint-chiefs-of-staff-nominee-general-brown-reiterates-concern-over-senior-military-holds>.


²⁰ Letter from U.S. Senator Elizabeth Warren to Assistant Secretary for Tax Policy Nominee Kenneth Kies, April 9, 2025, https://www.warren.senate.gov/imo/media/doc/letter_to_ken_kies_reethicscommitments.pdf.

with the IRS regarding which you provided legal advice, for at least four years after leaving office?

3. Will you commit not to serve as a lobbyist or informal “shadow lobbyist” for at least four years after leaving office?
4. In your ethics commitment letter to a Treasury ethics officer, you acknowledged that you plan to retain your holdings in the 125 Broad Street Funds despite being advised that “the duties of the position of Chief Counsel may involve particular matters affecting the financial interests of” those funds.²¹ What holdings within the 125 Broad Street Fund could present a conflict of interest with your role as IRS Chief Counsel?
 - a. Why are you refusing to divest despite the advice you received about potential conflicts?
 - b. How do you plan to ensure compliance with recusal requirements in practice if you are not divesting from this fund?
 - c. Will you set up a process to screen your matters for potential conflicts before they come to your desk?
5. Will you commit not to seek a waiver from the White House regarding any ethics matter?
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?

Thank you for your attention to this important matter.

Sincerely,



Elizabeth Warren
United States Senator

²¹ Letter from IRS Chief Counsel-Designate Donald Korb to the U.S. Department of the Treasury, June 16, 2024, [https://extapps2.oge.gov/201/Presiden.nsf/PAS+Index/1B1B2D5C4669FD7085258CB5002C9DDB/\\$FILE/Korb%2C%20Donald%20L.%20%20finalEA.pdf](https://extapps2.oge.gov/201/Presiden.nsf/PAS+Index/1B1B2D5C4669FD7085258CB5002C9DDB/$FILE/Korb%2C%20Donald%20L.%20%20finalEA.pdf).