

# United States Senate

WASHINGTON, DC 20510

May 15, 2025

Mark Czuchry  
Czuchry Law Firm, LLC  
750 Tower Blvd., Ste. 209/PO Box 73  
Victoria, MN 55386

Dear Mr. Czuchry,

We write regarding unusually timed contributions made by individuals at your company and their family members to the defunct campaign committee of Billy Long shortly after he was nominated to serve as the next Commissioner of the Internal Revenue Service (IRS). The size and timing of these donations raise serious questions about whether they were made in order to influence Mr. Long's decisions if he is confirmed as IRS Commissioner and whether Mr. Long is capable of serving impartially in that crucial role. The circumstances of these donations also raise questions regarding whether they may constitute a violation of federal anti-bribery laws.<sup>1</sup>

On December 4, 2024, Donald Trump announced his intention to nominate Mr. Long to be his next Commissioner of the IRS.<sup>2</sup> Mr. Long, who served as a Missouri congressman from 2011 through 2023, had launched an unsuccessful campaign for the U.S. Senate in 2022.<sup>3</sup> During the course of that campaign, Mr. Long extended a personal loan of \$250,000 to his campaign committee, of which \$130,000 remained unpaid at the end of 2024.<sup>4</sup> Mr. Long would likely have sustained substantial personal financial losses if the campaign debt was not repaid.<sup>5</sup>

But his nomination to lead the IRS resulted in a highly unusual and almost immediate windfall for Mr. Long. Prior to the announcement, Mr. Long's campaign had not received a single outside contribution for at least two years.<sup>6</sup> Yet in just two months, between his December 4, 2024

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<sup>1</sup> 18 U.S.C. 201.

<sup>2</sup> Truth Social Post by Donald Trump, December 4, 2024, <https://truthsocial.com/@realDonaldTrump/posts/113596942661402416>.

<sup>3</sup> POLITICO, "Trump picks former Rep. Billy Long for IRS commissioner," Benjamin Guggenheim, December 4, 2024, <https://www.politico.com/live-updates/2024/12/04/congress/trump-taps-long-for-irs-00192718>.

<sup>4</sup> Federal Election Commission, Billy Long for Senate, 2022 Year-End Report, FEC Form 3, April 6, 2023, p. 37, <https://docquery.fec.gov/pdf/039/202304069579730039/202304069579730039.pdf>; Federal Election Commission, Billy Long for Senate, 2024 Year-End Report, FEC Form 3, January 30, 2025, p. 11, <https://docquery.fec.gov/pdf/623/202501319753084623/202501319753084623.pdf>.

<sup>5</sup> 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/>.

<sup>6</sup> Mr. Long's campaign recorded receipts of less than \$8,000 in total contributions from January 2023 through November 2024, all of which were refunds from organizations to which it had previously disbursed funds, or reciprocal donations from other candidates to whom Mr. Long had previously donated. Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?%0Bcommittee\\_id](https://www.fec.gov/data/receipts/?%0Bcommittee_id)

nomination and the end of January 2025, you and your family members along with numerous other contributors donated roughly \$165,000 to Mr. Long's obsolete 2022 Senate campaign and \$45,000 to his leadership PAC.<sup>7</sup> In fact, more than \$60,000 was donated to his campaign committee and leadership PAC within the first three days following the announcement of his nomination.<sup>8</sup> These contributions directly benefit Mr. Long: essentially all of the contributions to the campaign committee were used to repay the debt Mr. Long's campaign owed to Mr. Long himself.<sup>9</sup>

Mr. Long is not new to public service, nor is he new to our federal system of campaign finance. Between 2010 and 2022, he ran in seven federal elections for the House and Senate.<sup>10</sup> Over that time period, he raised nearly \$9 million in campaign contributions including \$1.28 million for his 2022 Senate campaign.<sup>11</sup> Yet a review of FEC filings suggests that none of your company's recent donors to Mr. Long ever contributed while he was actually running for elected office.<sup>12</sup>

Instead, the timing and size of the donations that you and other companies made to Mr. Long suggest they were intended to curry favor with Mr. Long following his nomination to lead the IRS. At least one-third of the money donated to Mr. Long since his nomination has come from firms that provide tax consulting services or those involved in major litigation involving tax issues.<sup>13</sup> Others came from corporations likely to have substantial matters before the IRS in the

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[=C00460063&data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2026&two\\_year\\_transaction\\_period=2024.](#)

<sup>7</sup> *Id.*; Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026). The Lever's reporting identifies \$137,000 in January 2025 donations to Mr. Long's campaign committee, and prior donations totaling "less than \$36,000 in the last two years." A substantial portion of that \$36,000 was donated in December 2024 following Mr. Long's nomination, which captures the difference between the calculations reported here and those in The Lever. 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/>.

<sup>8</sup> Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](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, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>9</sup> 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/>; Federal Election Commission, "Schedule B, Itemized Disbursements," Billy Long for Senate, Termination Report, <https://docquery.fec.gov/cgi-bin/forms/C00460063/1888176/sb/ALL>.

<sup>10</sup> Ballotpedia, "Billy Long," [https://ballotpedia.org/Billy\\_Long](https://ballotpedia.org/Billy_Long).

<sup>11</sup> OpenSecrets, "Billy Long, Federal Congressional Candidacy, Career," <https://www.opensecrets.org/members-of-congress/billy-long/summary?cid=N00030676&cycle=CAREER>.

<sup>12</sup> Federal Election Commission, "Receipts," Billy Long for Senate, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063); Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146).

<sup>13</sup> 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/>.

coming years.<sup>14</sup> More than two-thirds of the contributions flowing to Mr. Long's committee in January 2025 were for the maximum legal amount, and all of the donations to his leadership PAC have been for the legal maximum.<sup>15</sup>

Several of the firms that contributed to Mr. Long's campaign committee were involved in an allegedly fraudulent tax credit scheme, involving so-called "tribal tax credits," that was highlighted by the Senate Finance Committee in a recent letter.<sup>16</sup> Both Lifetime Advisors, where Mr. Long served as a sales agent, and White River Energy, which paid Mr. Long for services as a referral agent, were involved in the scheme, and executives, directors, and family members of both companies made large donations to Mr. Long's committee in recent months.<sup>17</sup> Executives and employees of Nepsis Inc. and e3 Family Office, two other firms that pushed the allegedly fraudulent tax credits, also made maximum contributions to Mr. Long's committee following his nomination.<sup>18</sup> Additional contributors included executives from Tavola Group, which appeared to recently promote the use of such credits,<sup>19</sup> and an attorney who appears to be associated with White River's "tribal tax credit" lobbying efforts.<sup>20</sup> The overlap between potential targets of IRS investigations and the list of recent donors heightens the potential for conflicts of interest and suggests that contributors to Mr. Long's campaign may be seeking his help to undermine or avoid IRS scrutiny.

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<sup>14</sup> For example, contributing company Champion Health administers "wellness plans" that may qualify as indemnity-based wellness plans, which the IRS has scrutinized amid concerns about alleged tax avoidance. Champion Health, Inc., "ERISA Update: The difference between 'wellness plan schemes' and the real deal," Emily Langdon, <https://champplan.com/news/erisa-update-public-version/>; Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>15</sup> *Id.*; Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026); Federal Election Commission, "Contribution Limits for 2023-2024," February 2023, [https://www.fec.gov/resources/cms-content/documents/contribution\\_limits\\_chart\\_2023-2024.pdf](https://www.fec.gov/resources/cms-content/documents/contribution_limits_chart_2023-2024.pdf); Federal Election Commission, "Contribution limits," <https://www.fec.gov/help-candidates-and-committees/candidate-taking-receipts/contribution-limits/>.

<sup>16</sup> Letter from Senators Ron Wyden and 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](https://www.finance.senate.gov/imo/media/doc/wyden_cortez_masto_irs_tribal_tax_credits_letter.pdf).

<sup>17</sup> 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/>; Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](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, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>18</sup> *Id.*

<sup>19</sup> Tavola Group, "Unlocking the Power of Sovereign Tribal Tax Credits," January 5, 2025. This post appears to have been removed—however, when searched, the original link to the blog post is still cached in the results. [Saved image of the search results on file with the Office of Senator Warren.]

<sup>20</sup> Secretary of the Senate, Office of Public Records, "Lobbying Report for Albertine Enterprises, Inc., Q4 2024," <https://lda.senate.gov/filings/public/filing/1211b965-4333-418f-9866-e46d4260bc2d/print/>.

This brazen attempt to curry favor with Mr. Long is not only unethical – it may also be illegal. Federal anti-bribery laws codified at 18 U.S.C. 201(b) make it illegal for any individual to “corruptly give[], offer[], or promise[] anything of value to any ... person who has been selected to be a public official” with the intent to influence their official acts or induce them to engage in conduct that violates their official duties.<sup>21</sup> If the campaign contributions were made with the intent to influence Mr. Long’s official acts as IRS Commissioner, they could potentially violate federal bribery laws.

There appears to be no legitimate rationale for these contributions to a long-defunct campaign other than to purchase Mr. Long’s goodwill should he be confirmed as the IRS Commissioner. The American people deserve to know if the possible future leader of the IRS will administer the tax code impartially, or whether he can be influenced through campaign donations, indirect payoffs, or other corrupt means.

To address our concerns about this matter, we request that you provide answers to the following questions by May 22, 2025:

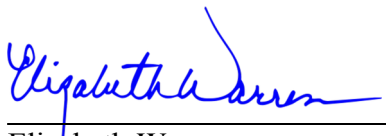
1. What individuals at your company were involved in or aware of the decision to contribute to Mr. Long’s campaign committee following his nomination to serve as IRS Commissioner?
2. What was the rationale behind you, or any other individuals at your company, making donations to a campaign that ended nearly three years ago?
3. When did you or other individuals at your company decide to contribute to Mr. Long’s long-dormant campaign committee? At the time that decision was made, did you know that Mr. Long was personally owed a substantial amount by his committee and stood to personally benefit from any donations paid to the committee?
4. Have you or any other executive, employee, or affiliate of your company discussed the contributions with spouses or family members of the individuals who made the contributions?
5. Did each of the individuals associated with your company, including any family members, make the contributions out of their own financial resources?
6. Did anyone associated with the company ever reimburse or offer to reimburse the individuals who made contributions?
7. Were company funds ever used to either make the contributions, or reimburse the individuals who made the contributions?
8. Did Mr. Long, or anyone acting on his behalf, solicit the contributions or initiate other communications with you or anyone at your firm around the time of the donations? If so, did those conversations impact any of your company’s contributors’ decision to make a donation?
9. Have you or any other executive, employee, or affiliate of your company discussed any tax matters with Mr. Long or anyone affiliated or associated with Mr. Long at any point since he was nominated as IRS Commissioner? If so, please describe the nature of those conversations.

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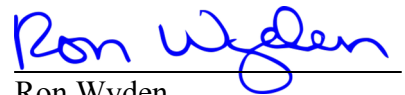
<sup>21</sup> 18 U.S.C. 201(b).

10. What matters do you currently have before the IRS? Please include any ongoing tax audits, examinations, appeals of IRS determinations, notice responses, collections actions, lobbying efforts, private consultations, or other communications between your company and the agency.
11. Does your company engage in the provision of tax consultancy, tax litigation, or other services that could be affected by your relationship, real or perceived, with the IRS Commissioner?
12. Recent reporting suggests that you have served as a Senior Advisor at the Office of Personnel Management (OPM) within the White House. What was your start date at OPM?
13. What are your responsibilities in your capacity as an employee at OPM? Have you advised on any matters pertaining to the IRS or other tax issues?
14. Were you involved in official or unofficial discussions, or any other communications, leading up to the decision to nominate Mr. Long to serve as IRS Commissioner? Since joining OPM, have you been involved in discussions or communications pertaining to other hiring and staffing decisions at the IRS? If so, please describe those discussions and communications.
15. Mr. Long has also been identified as a Senior Advisor within OPM. Have you and Mr. Long had meetings, discussions, or other communications regarding his forthcoming nomination to serve as IRS Commissioner? Given your additional role as General Counsel to Lifetime Advisors, have you and Mr. Long discussed the “tribal tax credits” scheme and potential forthcoming IRS action regarding that scheme? Please describe all official and unofficial meetings and communications between yourself and Mr. Long and the topics of those communications in the past six months.

Sincerely,



Elizabeth Warren  
United States Senator



Ron Wyden  
United States Senator  
Ranking Member, Committee  
on Finance



Sheldon Whitehouse  
United States Senator

# United States Senate

WASHINGTON, DC 20510

May 15, 2025

Jon LaCasse  
Chief Executive Officer  
Lifetime Advisors  
573 County Road A, Suite 101  
Hudson, WI 54016

Dear Mr. LaCasse,

We write regarding unusually timed contributions made by individuals at your company and their family members to the defunct campaign committee of Billy Long shortly after he was nominated to serve as the next Commissioner of the Internal Revenue Service (IRS). The size and timing of these donations raise serious questions about whether they were made in order to influence Mr. Long's decisions if he is confirmed as IRS Commissioner and whether Mr. Long is capable of serving impartially in that crucial role. The circumstances of these donations also raise questions regarding whether they may constitute a violation of federal anti-bribery laws.<sup>1</sup>

On December 4, 2024, Donald Trump announced his intention to nominate Mr. Long to be his next Commissioner of the IRS.<sup>2</sup> Mr. Long, who served as a Missouri congressman from 2011 through 2023, had launched an unsuccessful campaign for the U.S. Senate in 2022.<sup>3</sup> During the course of that campaign, Mr. Long extended a personal loan of \$250,000 to his campaign committee, of which \$130,000 remained unpaid at the end of 2024.<sup>4</sup> Mr. Long would likely have sustained substantial personal financial losses if the campaign debt was not repaid.<sup>5</sup>

But his nomination to lead the IRS resulted in a highly unusual and almost immediate windfall for Mr. Long. Prior to the announcement, Mr. Long's campaign had not received a single outside contribution for at least two years.<sup>6</sup> Yet in just two months, between his December 4, 2024 nomination and the end of January 2025, executives and employees of your company along with

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<sup>1</sup> 18 U.S.C. 201.

<sup>2</sup> Truth Social Post by Donald Trump, December 4, 2024, <https://truthsocial.com/@realDonaldTrump/posts/113596942661402416>.

<sup>3</sup> POLITICO, "Trump picks former Rep. Billy Long for IRS commissioner," Benjamin Guggenheim, December 4, 2024, <https://www.politico.com/live-updates/2024/12/04/congress/trump-taps-long-for-irs-00192718>.

<sup>4</sup> Federal Election Commission, Billy Long for Senate, 2022 Year-End Report, FEC Form 3, April 6, 2023, p. 37, <https://docquery.fec.gov/pdf/039/202304069579730039/202304069579730039.pdf>; Federal Election Commission, Billy Long for Senate, 2024 Year-End Report, FEC Form 3, January 30, 2025, p. 11, <https://docquery.fec.gov/pdf/623/202501319753084623/202501319753084623.pdf>.

<sup>5</sup> 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/>.

<sup>6</sup> Mr. Long's campaign recorded receipts of less than \$8,000 in total contributions from January 2023 through November 2024, all of which were refunds from organizations to which it had previously disbursed funds, or reciprocal donations from other candidates to whom Mr. Long had previously donated. Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?%0Bcommittee\\_id=C00460063&data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2026&two\\_year\\_transaction\\_period=2024](https://www.fec.gov/data/receipts/?%0Bcommittee_id=C00460063&data_type=processed&committee_id=C00460063&two_year_transaction_period=2026&two_year_transaction_period=2024).

numerous other contributors donated roughly \$165,000 to Mr. Long's obsolete 2022 Senate campaign and \$45,000 to his leadership PAC.<sup>7</sup> In fact, more than \$60,000 was donated to his campaign committee and leadership PAC within the first three days following the announcement of his nomination.<sup>8</sup> These contributions directly benefit Mr. Long: essentially all of the contributions to the campaign committee were used to repay the debt Mr. Long's campaign owed to Mr. Long himself.<sup>9</sup>

Mr. Long is not new to public service, nor is he new to our federal system of campaign finance. Between 2010 and 2022, he ran in seven federal elections for the House and Senate.<sup>10</sup> Over that time period, he raised nearly \$9 million in campaign contributions including \$1.28 million for his 2022 Senate campaign.<sup>11</sup> Yet a review of FEC filings suggests that none of your company's recent donors to Mr. Long ever contributed while he was actually running for elected office.<sup>12</sup>

Instead, the timing and size of the donations that you and other companies made to Mr. Long suggest they were intended to curry favor with Mr. Long following his nomination to lead the IRS. At least one-third of the money donated to Mr. Long since his nomination has come from firms that provide tax consulting services or those involved in major litigation involving tax issues.<sup>13</sup> Others came from corporations likely to have substantial matters before the IRS in the coming years.<sup>14</sup> More than two-thirds of the contributions flowing to Mr. Long's committee in January 2025 were for the maximum legal amount, and all of the donations to his leadership PAC have been for the legal maximum.<sup>15</sup>

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<sup>7</sup> *Id.*; Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026). The Lever's reporting identifies \$137,000 in January 2025 donations to Mr. Long's campaign committee, and prior donations totaling "less than \$36,000 in the last two years." A substantial portion of that \$36,000 was donated in December 2024 following Mr. Long's nomination, which captures the difference between the calculations reported here and those in The Lever. 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/>.

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<sup>11</sup> OpenSecrets, "Billy Long, Federal Congressional Candidacy, Career," <https://www.opensecrets.org/members-of-congress/billy-long/summary?cid=N00030676&cycle=CAREER>.

<sup>12</sup> Federal Election Commission, "Receipts," Billy Long for Senate, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063); Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146).

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<sup>14</sup> For example, contributing company Champion Health administers "wellness plans" that may qualify as indemnity-based wellness plans, which the IRS has scrutinized amid concerns about alleged tax avoidance. Champion Health, Inc., "ERISA Update: The difference between 'wellness plan schemes' and the real deal," Emily Langdon, <https://champplan.com/news/erisa-update-public-version/>; Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>15</sup> *Id.*; Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026); Federal

Several of the firms that contributed to Mr. Long’s campaign committee—including your firm Lifetime Advisors—were involved in an allegedly fraudulent tax credit scheme, involving so-called “tribal tax credits,” that was highlighted by the Senate Finance Committee in a recent letter.<sup>16</sup> Your company Lifetime Advisors, where Mr. Long served as a sales agent, and White River Energy, which paid Mr. Long for services as a referral agent, were involved in the scheme, and executives, directors, and family members of both companies made large donations to Mr. Long’s committee in recent months.<sup>17</sup> Executives and employees of Nepsis Inc. and e3 Family Office, two other firms that pushed the allegedly fraudulent tax credits, also made maximum contributions to Mr. Long’s committee following his nomination.<sup>18</sup> Additional contributors included executives from Tavola Group, which appeared to recently promote the use of such credits,<sup>19</sup> and an attorney who appears to be associated with White River’s “tribal tax credit” lobbying efforts.<sup>20</sup> The overlap between potential targets of IRS investigations and the list of recent donors heightens the potential for conflicts of interest and suggests that contributors to Mr. Long’s campaign may be seeking his help to undermine or avoid IRS scrutiny.

This brazen attempt to curry favor with Mr. Long is not only unethical – it may also be illegal. Federal anti-bribery laws codified at 18 U.S.C. 201(b) make it illegal for any individual to “corruptly give[], offer[], or promise[] anything of value to any ... person who has been selected to be a public official” with the intent to influence their official acts or induce them to engage in conduct that violates their official duties.<sup>21</sup> If the campaign contributions were made with the intent to influence Mr. Long’s official acts as IRS Commissioner, they could potentially violate federal bribery laws.

There appears to be no legitimate rationale for these contributions to a long-defunct campaign other than to purchase Mr. Long’s goodwill should he be confirmed as the IRS Commissioner. The American people deserve to know if the possible future leader of the IRS will administer the tax code impartially, or whether he can be influenced through campaign donations, indirect payoffs, or other corrupt means.

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Election Commission, “Contribution Limits for 2023-2024,” February 2023, [https://www.fec.gov/resources/cms-content/documents/contribution\\_limits\\_chart\\_2023-2024.pdf](https://www.fec.gov/resources/cms-content/documents/contribution_limits_chart_2023-2024.pdf); Federal Election Commission, “Contribution limits,” <https://www.fec.gov/help-candidates-and-committees/candidate-taking-receipts/contribution-limits/>.

<sup>16</sup> Letter from Senators Ron Wyden and 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](https://www.finance.senate.gov/imo/media/doc/wyden_cortez_masto_irs_tribal_tax_credits_letter.pdf).

<sup>17</sup> 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/>; Federal Election Commission, “Receipts,” Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](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, “Receipts,” Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>18</sup> *Id.*

<sup>19</sup> Tavola Group, “Unlocking the Power of Sovereign Tribal Tax Credits,” January 5, 2025. This post appears to have been removed—however, when searched, the original link to the blog post is still cached in the results. [Saved image of the search results on file with the Office of Senator Warren.]

<sup>20</sup> Secretary of the Senate, Office of Public Records, “Lobbying Report for Albertine Enterprises, Inc., Q4 2024,” <https://lda.senate.gov/filings/public/filing/1211b965-4333-418f-9866-e46d4260bc2d/print/>.

<sup>21</sup> 18 U.S.C. 201(b).



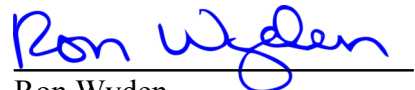
To address our concerns about this matter, we request that you provide answers to the following questions by May 22, 2025:

1. What individuals at your company were involved in or aware of the decision to contribute to Mr. Long's campaign committee following his nomination to serve as IRS Commissioner?
2. What was the rationale behind you, or any other individuals at your company, making donations to a campaign that ended nearly three years ago?
3. When did you or other individuals at your company decide to contribute to Mr. Long's long-dormant campaign committee? At the time that decision was made, did you know that Mr. Long was personally owed a substantial amount by his committee and stood to personally benefit from any donations paid to the committee?
4. Have you or any other executive, employee, or affiliate of your company discussed the contributions with spouses or family members of the individuals who made the contributions?
5. Did each of the individuals associated with your company, including any family members, make the contributions out of their own financial resources?
6. Did anyone associated with the company ever reimburse or offer to reimburse the individuals who made contributions?
7. Were company funds ever used to either make the contributions, or reimburse the individuals who made the contributions?
8. Did Mr. Long, or anyone acting on his behalf, solicit the contributions or initiate other communications with you or anyone at your firm around the time of the donations? If so, did those conversations impact any of your company's contributors' decision to make a donation?
9. Have you or any other executive, employee, or affiliate of your company discussed any tax matters with Mr. Long or anyone affiliated or associated with Mr. Long at any point since he was nominated as IRS Commissioner? If so, please describe the nature of those conversations.
10. What matters do you currently have before the IRS? Please include any ongoing tax audits, examinations, appeals of IRS determinations, notice responses, collections actions, lobbying efforts, private consultations, or other communications between your company and the agency.
11. Does your company engage in the provision of tax consultancy, tax litigation, or other services that could be affected by your relationship, real or perceived, with the IRS Commissioner?

Sincerely,



Elizabeth Warren  
United States Senator



Ron Wyden  
United States Senator  
Ranking Member, Committee  
on Finance



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Sheldon Whitehouse  
United States Senator

# United States Senate

WASHINGTON, DC 20510

May 15, 2025

Michael Conway  
President, Chief Executive Officer  
Champion Health, Inc.  
7272 E. Indian School Rd. #540  
Scottsdale, AZ 85251

Dear Mr. Conway,

We write regarding unusually timed contributions made by individuals at your company and their family members to the defunct campaign committee of Billy Long shortly after he was nominated to serve as the next Commissioner of the Internal Revenue Service (IRS). The size and timing of these donations raise serious questions about whether they were made in order to influence Mr. Long's decisions if he is confirmed as IRS Commissioner and whether Mr. Long is capable of serving impartially in that crucial role. The circumstances of these donations also raise questions regarding whether they may constitute a violation of federal anti-bribery laws.<sup>1</sup>

On December 4, 2024, Donald Trump announced his intention to nominate Mr. Long to be his next Commissioner of the IRS.<sup>2</sup> Mr. Long, who served as a Missouri congressman from 2011 through 2023, had launched an unsuccessful campaign for the U.S. Senate in 2022.<sup>3</sup> During the course of that campaign, Mr. Long extended a personal loan of \$250,000 to his campaign committee, of which \$130,000 remained unpaid at the end of 2024.<sup>4</sup> Mr. Long would likely have sustained substantial personal financial losses if the campaign debt was not repaid.<sup>5</sup>

But his nomination to lead the IRS resulted in a highly unusual and almost immediate windfall for Mr. Long. Prior to the announcement, Mr. Long's campaign had not received a single outside contribution for at least two years.<sup>6</sup> Yet in just two months, between his December 4, 2024 nomination and the end of January 2025, executives of your company along with numerous other

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<sup>1</sup> 18 U.S.C. 201.

<sup>2</sup> Truth Social Post by Donald Trump, December 4, 2024, <https://truthsocial.com/@realDonaldTrump/posts/113596942661402416>.

<sup>3</sup> POLITICO, "Trump picks former Rep. Billy Long for IRS commissioner," Benjamin Guggenheim, December 4, 2024, <https://www.politico.com/live-updates/2024/12/04/congress/trump-taps-long-for-irs-00192718>.

<sup>4</sup> Federal Election Commission, Billy Long for Senate, 2022 Year-End Report, FEC Form 3, April 6, 2023, p. 37, <https://docquery.fec.gov/pdf/039/202304069579730039/202304069579730039.pdf>; Federal Election Commission, Billy Long for Senate, 2024 Year-End Report, FEC Form 3, January 30, 2025, p. 11, <https://docquery.fec.gov/pdf/623/202501319753084623/202501319753084623.pdf>.

<sup>5</sup> 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/>.

<sup>6</sup> Mr. Long's campaign recorded receipts of less than \$8,000 in total contributions from January 2023 through November 2024, all of which were refunds from organizations to which it had previously disbursed funds, or reciprocal donations from other candidates to whom Mr. Long had previously donated. Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?%0Bcommittee\\_id=C00460063&data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2026&two\\_year\\_transaction\\_period=2024](https://www.fec.gov/data/receipts/?%0Bcommittee_id=C00460063&data_type=processed&committee_id=C00460063&two_year_transaction_period=2026&two_year_transaction_period=2024).

contributors donated roughly \$165,000 to Mr. Long's obsolete 2022 Senate campaign and \$45,000 to his leadership PAC.<sup>7</sup> In fact, more than \$60,000 was donated to his campaign committee and leadership PAC within the first three days following the announcement of his nomination.<sup>8</sup> These contributions directly benefit Mr. Long: essentially all of the contributions to the campaign committee were used to repay the debt Mr. Long's campaign owed to Mr. Long himself.<sup>9</sup>

Mr. Long is not new to public service, nor is he new to our federal system of campaign finance. Between 2010 and 2022, he ran in seven federal elections for the House and Senate.<sup>10</sup> Over that time period, he raised nearly \$9 million in campaign contributions including \$1.28 million for his 2022 Senate campaign.<sup>11</sup> Yet a review of FEC filings suggests that none of your company's recent donors to Mr. Long ever contributed while he was actually running for elected office.<sup>12</sup>

Instead, the timing and size of the donations that you and other companies made to Mr. Long suggest they were intended to curry favor with Mr. Long following his nomination to lead the IRS. At least one-third of the money donated to Mr. Long since his nomination has come from firms that provide tax consulting services or those involved in major litigation involving tax issues.<sup>13</sup> Others came from corporations likely to have substantial matters before the IRS in the coming years.<sup>14</sup> More than two-thirds of the contributions flowing to Mr. Long's committee in January 2025 were for the maximum legal amount, and all of the donations to his leadership PAC have been for the legal maximum.<sup>15</sup>

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<sup>7</sup> *Id.*; Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026). The Lever's reporting identifies \$137,000 in January 2025 donations to Mr. Long's campaign committee, and prior donations totaling "less than \$36,000 in the last two years." A substantial portion of that \$36,000 was donated in December 2024 following Mr. Long's nomination, which captures the difference between the calculations reported here and those in The Lever. 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/>.

<sup>8</sup> Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](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, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>9</sup> 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/>; Federal Election Commission, "Schedule B, Itemized Disbursements," Billy Long for Senate, Termination Report, <https://docquery.fec.gov/cgi-bin/forms/C00460063/1888176/sb/ALL>.

<sup>10</sup> Ballotpedia, "Billy Long," [https://ballotpedia.org/Billy\\_Long](https://ballotpedia.org/Billy_Long).

<sup>11</sup> OpenSecrets, "Billy Long, Federal Congressional Candidacy, Career," <https://www.opensecrets.org/members-of-congress/billy-long/summary?cid=N00030676&cycle=CAREER>.

<sup>12</sup> Federal Election Commission, "Receipts," Billy Long for Senate, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063); Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146).

<sup>13</sup> 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/>.

<sup>14</sup> For example, your company Champion Health administers "wellness plans" that may qualify as indemnity-based wellness plans, which the IRS has scrutinized amid concerns about alleged tax avoidance. Champion Health, Inc., "ERISA Update: The difference between 'wellness plan schemes' and the real deal," Emily Langdon, <https://champplan.com/news/erisa-update-public-version/>; Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>15</sup> *Id.*; Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026); Federal Election Commission, "Contribution Limits for 2023-2024," February 2023,

Several of the firms that contributed to Mr. Long’s campaign committee were involved in an allegedly fraudulent tax credit scheme, involving so-called “tribal tax credits,” that was highlighted by the Senate Finance Committee in a recent letter.<sup>16</sup> Both Lifetime Advisors, where Mr. Long served as a sales agent, and White River Energy, which paid Mr. Long for services as a referral agent, were involved in the scheme, and executives, directors, and family members of both companies made large donations to Mr. Long’s committee in recent months.<sup>17</sup> Executives and employees of Nepsis Inc. and e3 Family Office, two other firms that pushed the allegedly fraudulent tax credits, also made maximum contributions to Mr. Long’s committee following his nomination.<sup>18</sup> Additional contributors included executives from Tavola Group, which appeared to recently promote the use of such credits,<sup>19</sup> and an attorney who appears to be associated with White River’s “tribal tax credit” lobbying efforts.<sup>20</sup> The overlap between potential targets of IRS investigations and the list of recent donors heightens the potential for conflicts of interest and suggests that contributors to Mr. Long’s campaign may be seeking his help to undermine or avoid IRS scrutiny.

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To address our concerns about this matter, we request that you provide answers to the following questions by May 22, 2025:

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<sup>16</sup> Letter from Senators Ron Wyden and 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](https://www.finance.senate.gov/imo/media/doc/wyden_cortez_masto_irs_tribal_tax_credits_letter.pdf).

<sup>17</sup> 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/>; Federal Election Commission, “Receipts,” Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](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, “Receipts,” Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>18</sup> *Id.*

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<sup>20</sup> Secretary of the Senate, Office of Public Records, “Lobbying Report for Albertine Enterprises, Inc., Q4 2024,” <https://lda.senate.gov/filings/public/filing/1211b965-4333-418f-9866-e46d4260bc2d/print/>.

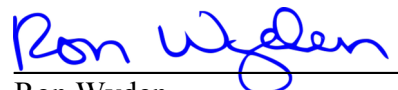
<sup>21</sup> 18 U.S.C. 201(b).

1. What individuals at your company were involved in or aware of the decision to contribute to Mr. Long's campaign committee following his nomination to serve as IRS Commissioner?
2. What was the rationale behind you, or any other individuals at your company, making donations to a campaign that ended nearly three years ago?
3. When did you or other individuals at your company decide to contribute to Mr. Long's long-dormant campaign committee? At the time that decision was made, did you know that Mr. Long was personally owed a substantial amount by his committee and stood to personally benefit from any donations paid to the committee?
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11. Does your company engage in the provision of tax consultancy, tax litigation, or other services that could be affected by your relationship, real or perceived, with the IRS Commissioner?

Sincerely,



Elizabeth Warren  
United States Senator



Ron Wyden  
United States Senator  
Ranking Member, Committee  
on Finance



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Sheldon Whitehouse  
United States Senator

# United States Senate

WASHINGTON, DC 20510

May 15, 2025

Mark Pearson  
Chief Executive Officer, Chief Information Officer  
Nepsis, Inc.  
Two Meridian Crossings, Suite 400,  
Minneapolis, MN 55423

Dear Mr. Pearson,

We write regarding unusually timed contributions made by individuals at your company and their family members to the defunct campaign committee of Billy Long shortly after he was nominated to serve as the next Commissioner of the Internal Revenue Service (IRS). The size and timing of these donations raise serious questions about whether they were made in order to influence Mr. Long's decisions if he is confirmed as IRS Commissioner and whether Mr. Long is capable of serving impartially in that crucial role. The circumstances of these donations also raise questions regarding whether they may constitute a violation of federal anti-bribery laws.<sup>1</sup>

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But his nomination to lead the IRS resulted in a highly unusual and almost immediate windfall for Mr. Long. Prior to the announcement, Mr. Long's campaign had not received a single outside contribution for at least two years.<sup>6</sup> Yet in just two months, between his December 4, 2024

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<sup>1</sup> 18 U.S.C. 201.

<sup>2</sup> Truth Social Post by Donald Trump, December 4, 2024, <https://truthsocial.com/@realDonaldTrump/posts/113596942661402416>.

<sup>3</sup> POLITICO, "Trump picks former Rep. Billy Long for IRS commissioner," Benjamin Guggenheim, December 4, 2024, <https://www.politico.com/live-updates/2024/12/04/congress/trump-taps-long-for-irs-00192718>.

<sup>4</sup> Federal Election Commission, Billy Long for Senate, 2022 Year-End Report, FEC Form 3, April 6, 2023, p. 37, <https://docquery.fec.gov/pdf/039/202304069579730039/202304069579730039.pdf>; Federal Election Commission, Billy Long for Senate, 2024 Year-End Report, FEC Form 3, January 30, 2025, p. 11, <https://docquery.fec.gov/pdf/623/202501319753084623/202501319753084623.pdf>.

<sup>5</sup> 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/>.

<sup>6</sup> Mr. Long's campaign recorded receipts of less than \$8,000 in total contributions from January 2023 through November 2024, all of which were refunds from organizations to which it had previously disbursed funds, or reciprocal donations from other candidates to whom Mr. Long had previously donated. Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?%0Bcommittee\\_id](https://www.fec.gov/data/receipts/?%0Bcommittee_id)



nomination and the end of January 2025, executives and employees of your company along with numerous other contributors donated roughly \$165,000 to Mr. Long's obsolete 2022 Senate campaign and \$45,000 to his leadership PAC.<sup>7</sup> In fact, more than \$60,000 was donated to his campaign committee and leadership PAC within the first three days following the announcement of his nomination.<sup>8</sup> These contributions directly benefit Mr. Long: essentially all of the contributions to the campaign committee were used to repay the debt Mr. Long's campaign owed to Mr. Long himself.<sup>9</sup>

Mr. Long is not new to public service, nor is he new to our federal system of campaign finance. Between 2010 and 2022, he ran in seven federal elections for the House and Senate.<sup>10</sup> Over that time period, he raised nearly \$9 million in campaign contributions including \$1.28 million for his 2022 Senate campaign.<sup>11</sup> Yet a review of FEC filings suggests that none of your company's recent donors to Mr. Long ever contributed while he was actually running for elected office.<sup>12</sup>

Instead, the timing and size of the donations that you and other companies made to Mr. Long suggest they were intended to curry favor with Mr. Long following his nomination to lead the IRS. At least one-third of the money donated to Mr. Long since his nomination has come from firms that provide tax consulting services or those involved in major litigation involving tax issues.<sup>13</sup> Others came from corporations likely to have substantial matters before the IRS in the

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=C00460063&data\_type=processed&committee\_id=C00460063&two\_year\_transaction\_period=2026&two\_year\_transaction\_period=2024.

<sup>7</sup> *Id.*; Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026). The Lever's reporting identifies \$137,000 in January 2025 donations to Mr. Long's campaign committee, and prior donations totaling "less than \$36,000 in the last two years." A substantial portion of that \$36,000 was donated in December 2024 following Mr. Long's nomination, which captures the difference between the calculations reported here and those in The Lever. 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/>.

<sup>8</sup> Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](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, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>9</sup> 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/>; Federal Election Commission, "Schedule B, Itemized Disbursements," Billy Long for Senate, Termination Report, <https://docquery.fec.gov/cgi-bin/forms/C00460063/1888176/sb/ALL>.

<sup>10</sup> Ballotpedia, "Billy Long," [https://ballotpedia.org/Billy\\_Long](https://ballotpedia.org/Billy_Long).

<sup>11</sup> OpenSecrets, "Billy Long, Federal Congressional Candidacy, Career," <https://www.opensecrets.org/members-of-congress/billy-long/summary?cid=N00030676&cycle=CAREER>.

<sup>12</sup> Federal Election Commission, "Receipts," Billy Long for Senate, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063); Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146).

<sup>13</sup> 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/>.

coming years.<sup>14</sup> More than two-thirds of the contributions flowing to Mr. Long’s committee in January 2025 were for the maximum legal amount, and all of the donations to his leadership PAC have been for the legal maximum.<sup>15</sup>

Several of the firms that contributed to Mr. Long’s campaign committee—including your firm Nepsis, Inc.—were involved in an allegedly fraudulent tax credit scheme, involving so-called “tribal tax credits,” that was highlighted by the Senate Finance Committee in a recent letter.<sup>16</sup> Both Lifetime Advisors, where Mr. Long served as a sales agent, and White River Energy, which paid Mr. Long for services as a referral agent, were involved in the scheme, and executives, directors, and family members of both companies made large donations to Mr. Long’s committee in recent months.<sup>17</sup> Executives and employees of your company and e3 Family Office, two other firms that pushed the allegedly fraudulent tax credits, also made maximum contributions to Mr. Long’s committee following his nomination.<sup>18</sup> Additional contributors included executives from Tavola Group, which appeared to recently promote the use of such credits,<sup>19</sup> and an attorney who appears to be associated with White River’s “tribal tax credit” lobbying efforts.<sup>20</sup> The overlap between potential targets of IRS investigations and the list of recent donors heightens the potential for conflicts of interest and suggests that contributors to Mr. Long’s campaign may be seeking his help to undermine or avoid IRS scrutiny.

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<sup>14</sup> For example, contributing company Champion Health administers “wellness plans” that may qualify as indemnity-based wellness plans, which the IRS has scrutinized amid concerns about alleged tax avoidance. Champion Health, Inc., “ERISA Update: The difference between ‘wellness plan schemes’ and the real deal,” Emily Langdon, <https://champplan.com/news/erisa-update-public-version/>; Federal Election Commission, “Receipts,” Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>15</sup> *Id.*; Federal Election Commission, “Receipts,” Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026); Federal Election Commission, “Contribution Limits for 2023-2024,” February 2023, [https://www.fec.gov/resources/cms-content/documents/contribution\\_limits\\_chart\\_2023-2024.pdf](https://www.fec.gov/resources/cms-content/documents/contribution_limits_chart_2023-2024.pdf); Federal Election Commission, “Contribution limits,” <https://www.fec.gov/help-candidates-and-committees/candidate-taking-receipts/contribution-limits/>.

<sup>16</sup> Letter from Senators Ron Wyden and 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](https://www.finance.senate.gov/imo/media/doc/wyden_cortez_masto_irs_tribal_tax_credits_letter.pdf).

<sup>17</sup> 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/>; Federal Election Commission, “Receipts,” Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](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, “Receipts,” Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>18</sup> *Id.*

<sup>19</sup> Tavola Group, “Unlocking the Power of Sovereign Tribal Tax Credits,” January 5, 2025. This post appears to have been removed—however, when searched, the original link to the blog post is still cached in the results. [Saved image of the search results on file with the Office of Senator Warren.]

<sup>20</sup> Secretary of the Senate, Office of Public Records, “Lobbying Report for Albertine Enterprises, Inc., Q4 2024,” <https://lda.senate.gov/filings/public/filing/1211b965-4333-418f-9866-e46d4260bc2d/print/>.

This brazen attempt to curry favor with Mr. Long is not only unethical – it may also be illegal. Federal anti-bribery laws codified at 18 U.S.C. 201(b) make it illegal for any individual to “corruptly give[], offer[], or promise[] anything of value to any ... person who has been selected to be a public official” with the intent to influence their official acts or induce them to engage in conduct that violates their official duties.<sup>21</sup> If the campaign contributions were made with the intent to influence Mr. Long’s official acts as IRS Commissioner, they could potentially violate federal bribery laws.

There appears to be no legitimate rationale for these contributions to a long-defunct campaign other than to purchase Mr. Long’s goodwill should he be confirmed as the IRS Commissioner. The American people deserve to know if the possible future leader of the IRS will administer the tax code impartially, or whether he can be influenced through campaign donations, indirect payoffs, or other corrupt means.

To address our concerns about this matter, we request that you provide answers to the following questions by May 22, 2025:

1. What individuals at your company were involved in or aware of the decision to contribute to Mr. Long’s campaign committee following his nomination to serve as IRS Commissioner?
2. What was the rationale behind you, or any other individuals at your company, making donations to a campaign that ended nearly three years ago?
3. When did you or other individuals at your company decide to contribute to Mr. Long’s long-dormant campaign committee? At the time that decision was made, did you know that Mr. Long was personally owed a substantial amount by his committee and stood to personally benefit from any donations paid to the committee?
4. Have you or any other executive, employee, or affiliate of your company discussed the contributions with spouses or family members of the individuals who made the contributions?
5. Did each of the individuals associated with your company, including any family members, make the contributions out of their own financial resources?
6. Did anyone associated with the company ever reimburse or offer to reimburse the individuals who made contributions?
7. Were company funds ever used to either make the contributions, or reimburse the individuals who made the contributions?
8. Did Mr. Long, or anyone acting on his behalf, solicit the contributions or initiate other communications with you or anyone at your firm around the time of the donations? If so, did those conversations impact any of your company’s contributors’ decision to make a donation?
9. Have you or any other executive, employee, or affiliate of your company discussed any tax matters with Mr. Long or anyone affiliated or associated with Mr. Long at any point since he was nominated as IRS Commissioner? If so, please describe the nature of those conversations.

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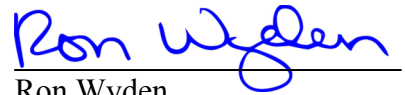
<sup>21</sup> 18 U.S.C. 201(b).

10. What matters do you currently have before the IRS? Please include any ongoing tax audits, examinations, appeals of IRS determinations, notice responses, collections actions, lobbying efforts, private consultations, or other communications between your company and the agency.
11. Does your company engage in the provision of tax consultancy, tax litigation, or other services that could be affected by your relationship, real or perceived, with the IRS Commissioner?

Sincerely,



Elizabeth Warren  
United States Senator



Ron Wyden  
United States Senator  
Ranking Member, Committee  
on Finance



Sheldon Whitehouse  
United States Senator

# United States Senate

WASHINGTON, DC 20510

May 15, 2025

Gabriel Malavolti  
Chief Executive Officer  
Tavola Group  
2045 W Grand Ave, Suite B, PMB 28197  
Chicago, IL 60612

Dear Mr. Malavolti,

We write regarding unusually timed contributions made by individuals at your company and their family members to the defunct campaign committee of Billy Long shortly after he was nominated to serve as the next Commissioner of the Internal Revenue Service (IRS). The size and timing of these donations raise serious questions about whether they were made in order to influence Mr. Long's decisions if he is confirmed as IRS Commissioner and whether Mr. Long is capable of serving impartially in that crucial role. The circumstances of these donations also raise questions regarding whether they may constitute a violation of federal anti-bribery laws.<sup>1</sup>

On December 4, 2024, Donald Trump announced his intention to nominate Mr. Long to be his next Commissioner of the IRS.<sup>2</sup> Mr. Long, who served as a Missouri congressman from 2011 through 2023, had launched an unsuccessful campaign for the U.S. Senate in 2022.<sup>3</sup> During the course of that campaign, Mr. Long extended a personal loan of \$250,000 to his campaign committee, of which \$130,000 remained unpaid at the end of 2024.<sup>4</sup> Mr. Long would likely have sustained substantial personal financial losses if the campaign debt was not repaid.<sup>5</sup>

But his nomination to lead the IRS resulted in a highly unusual and almost immediate windfall for Mr. Long. Prior to the announcement, Mr. Long's campaign had not received a single outside contribution for at least two years.<sup>6</sup> Yet in just two months, between his December 4, 2024 nomination and the end of January 2025, executives of your company along with numerous other

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<sup>1</sup> 18 U.S.C. 201.

<sup>2</sup> Truth Social Post by Donald Trump, December 4, 2024, <https://truthsocial.com/@realDonaldTrump/posts/113596942661402416>.

<sup>3</sup> POLITICO, "Trump picks former Rep. Billy Long for IRS commissioner," Benjamin Guggenheim, December 4, 2024, <https://www.politico.com/live-updates/2024/12/04/congress/trump-taps-long-for-irs-00192718>.

<sup>4</sup> Federal Election Commission, Billy Long for Senate, 2022 Year-End Report, FEC Form 3, April 6, 2023, p. 37, <https://docquery.fec.gov/pdf/039/202304069579730039/202304069579730039.pdf>; Federal Election Commission, Billy Long for Senate, 2024 Year-End Report, FEC Form 3, January 30, 2025, p. 11, <https://docquery.fec.gov/pdf/623/202501319753084623/202501319753084623.pdf>.

<sup>5</sup> 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/>.

<sup>6</sup> Mr. Long's campaign recorded receipts of less than \$8,000 in total contributions from January 2023 through November 2024, all of which were refunds from organizations to which it had previously disbursed funds, or reciprocal donations from other candidates to whom Mr. Long had previously donated. Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?%0Bcommittee\\_id=C00460063&data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2026&two\\_year\\_transaction\\_period=2024](https://www.fec.gov/data/receipts/?%0Bcommittee_id=C00460063&data_type=processed&committee_id=C00460063&two_year_transaction_period=2026&two_year_transaction_period=2024).

contributors donated roughly \$165,000 to Mr. Long's obsolete 2022 Senate campaign and \$45,000 to his leadership PAC.<sup>7</sup> In fact, more than \$60,000 was donated to his campaign committee and leadership PAC within the first three days following the announcement of his nomination.<sup>8</sup> These contributions directly benefit Mr. Long: essentially all of the contributions to the campaign committee were used to repay the debt Mr. Long's campaign owed to Mr. Long himself.<sup>9</sup>

Mr. Long is not new to public service, nor is he new to our federal system of campaign finance. Between 2010 and 2022, he ran in seven federal elections for the House and Senate.<sup>10</sup> Over that time period, he raised nearly \$9 million in campaign contributions including \$1.28 million for his 2022 Senate campaign.<sup>11</sup> Yet a review of FEC filings suggests that none of your company's recent donors to Mr. Long ever contributed while he was actually running for elected office.<sup>12</sup>

Instead, the timing and size of the donations that you and other companies made to Mr. Long suggest they were intended to curry favor with Mr. Long following his nomination to lead the IRS. At least one-third of the money donated to Mr. Long since his nomination has come from firms that provide tax consulting services or those involved in major litigation involving tax issues.<sup>13</sup> Others came from corporations likely to have substantial matters before the IRS in the coming years.<sup>14</sup> More than two-thirds of the contributions flowing to Mr. Long's committee in January 2025 were for the maximum legal amount, and all of the donations to his leadership PAC have been for the legal maximum.<sup>15</sup>

<sup>7</sup> *Id.*; Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026). The Lever's reporting identifies \$137,000 in January 2025 donations to Mr. Long's campaign committee, and prior donations totaling "less than \$36,000 in the last two years." A substantial portion of that \$36,000 was donated in December 2024 following Mr. Long's nomination, which captures the difference between the calculations reported here and those in The Lever. 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/>.

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<sup>9</sup> 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/>; Federal Election Commission, "Schedule B, Itemized Disbursements," Billy Long for Senate, Termination Report, <https://docquery.fec.gov/cgi-bin/forms/C00460063/1888176/sb/ALL>.

<sup>10</sup> Ballotpedia, "Billy Long," [https://ballotpedia.org/Billy\\_Long](https://ballotpedia.org/Billy_Long).

<sup>11</sup> OpenSecrets, "Billy Long, Federal Congressional Candidacy, Career," <https://www.opensecrets.org/members-of-congress/billy-long/summary?cid=N00030676&cycle=CAREER>.

<sup>12</sup> Federal Election Commission, "Receipts," Billy Long for Senate, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063); Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146).

<sup>13</sup> 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/>.

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To address our concerns about this matter, we request that you provide answers to the following questions by May 22, 2025:

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Federal Election Commission, "Contribution Limits for 2023-2024," February 2023, [https://www.fec.gov/resources/cms-content/documents/contribution\\_limits\\_chart\\_2023-2024.pdf](https://www.fec.gov/resources/cms-content/documents/contribution_limits_chart_2023-2024.pdf); Federal Election Commission, "Contribution limits," <https://www.fec.gov/help-candidates-and-committees/candidate-taking-receipts/contribution-limits/>.

<sup>16</sup> Letter from Senators Ron Wyden and 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](https://www.finance.senate.gov/imo/media/doc/wyden_cortez_masto_irs_tribal_tax_credits_letter.pdf).

<sup>17</sup> 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/>; Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](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, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>18</sup> *Id.*

<sup>19</sup> Tavola Group, "Unlocking the Power of Sovereign Tribal Tax Credits," January 5, 2025. This post appears to have been removed—however, when searched, the original link to the blog post is still cached in the results. [Saved image of the search results on file with the Office of Senator Warren.]

<sup>20</sup> Secretary of the Senate, Office of Public Records, "Lobbying Report for Albertine Enterprises, Inc., Q4 2024," <https://lda.senate.gov/filings/public/filing/1211b965-4333-418f-9866-e46d4260bc2d/print/>.

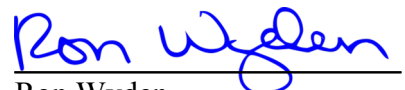
<sup>21</sup> 18 U.S.C. 201(b).

1. What individuals at your company were involved in or aware of the decision to contribute to Mr. Long's campaign committee following his nomination to serve as IRS Commissioner?
2. What was the rationale behind you, or any other individuals at your company, making donations to a campaign that ended nearly three years ago?
3. When did you or other individuals at your company decide to contribute to Mr. Long's long-dormant campaign committee? At the time that decision was made, did you know that Mr. Long was personally owed a substantial amount by his committee and stood to personally benefit from any donations paid to the committee?
4. Have you or any other executive, employee, or affiliate of your company discussed the contributions with spouses or family members of the individuals who made the contributions?
5. Did each of the individuals associated with your company, including any family members, make the contributions out of their own financial resources?
6. Did anyone associated with the company ever reimburse or offer to reimburse the individuals who made contributions?
7. Were company funds ever used to either make the contributions, or reimburse the individuals who made the contributions?
8. Did Mr. Long, or anyone acting on his behalf, solicit the contributions or initiate other communications with you or anyone at your firm around the time of the donations? If so, did those conversations impact any of your company's contributors' decision to make a donation?
9. Have you or any other executive, employee, or affiliate of your company discussed any tax matters with Mr. Long or anyone affiliated or associated with Mr. Long at any point since he was nominated as IRS Commissioner? If so, please describe the nature of those conversations.
10. What matters do you currently have before the IRS? Please include any ongoing tax audits, examinations, appeals of IRS determinations, notice responses, collections actions, lobbying efforts, private consultations, or other communications between your company and the agency.
11. Does your company engage in the provision of tax consultancy, tax litigation, or other services that could be affected by your relationship, real or perceived, with the IRS Commissioner?

Sincerely,



Elizabeth Warren  
United States Senator



Ron Wyden  
United States Senator  
Ranking Member, Committee  
on Finance





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Sheldon Whitehouse  
United States Senator

# United States Senate

WASHINGTON, DC 20510

May 15, 2025

Thomas Steffl  
Managing Partner  
Versatile Insurance Services LLC  
116 East Main Street  
Panora, Iowa 50216

Dear Mr. Steffl,

We write regarding unusually timed contributions made by individuals at your company and their family members to the defunct campaign committee of Billy Long shortly after he was nominated to serve as the next Commissioner of the Internal Revenue Service (IRS). The size and timing of these donations raise serious questions about whether they were made in order to influence Mr. Long's decisions if he is confirmed as IRS Commissioner and whether Mr. Long is capable of serving impartially in that crucial role. The circumstances of these donations also raise questions regarding whether they may constitute a violation of federal anti-bribery laws.<sup>1</sup>

On December 4, 2024, Donald Trump announced his intention to nominate Mr. Long to be his next Commissioner of the IRS.<sup>2</sup> Mr. Long, who served as a Missouri congressman from 2011 through 2023, had launched an unsuccessful campaign for the U.S. Senate in 2022.<sup>3</sup> During the course of that campaign, Mr. Long extended a personal loan of \$250,000 to his campaign committee, of which \$130,000 remained unpaid at the end of 2024.<sup>4</sup> Mr. Long would likely have sustained substantial personal financial losses if the campaign debt was not repaid.<sup>5</sup>

But his nomination to lead the IRS resulted in a highly unusual and almost immediate windfall for Mr. Long. Prior to the announcement, Mr. Long's campaign had not received a single outside contribution for at least two years.<sup>6</sup> Yet in just two months, between his December 4, 2024 nomination and the end of January 2025, you and your family members along with numerous other

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<sup>1</sup> 18 U.S.C. 201.

<sup>2</sup> Truth Social Post by Donald Trump, December 4, 2024, <https://truthsocial.com/@realDonaldTrump/posts/113596942661402416>.

<sup>3</sup> POLITICO, "Trump picks former Rep. Billy Long for IRS commissioner," Benjamin Guggenheim, December 4, 2024, <https://www.politico.com/live-updates/2024/12/04/congress/trump-taps-long-for-irs-00192718>.

<sup>4</sup> Federal Election Commission, Billy Long for Senate, 2022 Year-End Report, FEC Form 3, April 6, 2023, p. 37, <https://docquery.fec.gov/pdf/039/202304069579730039/202304069579730039.pdf>; Federal Election Commission, Billy Long for Senate, 2024 Year-End Report, FEC Form 3, January 30, 2025, p. 11, <https://docquery.fec.gov/pdf/623/202501319753084623/202501319753084623.pdf>.

<sup>5</sup> 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/>.

<sup>6</sup> Mr. Long's campaign recorded receipts of less than \$8,000 in total contributions from January 2023 through November 2024, all of which were refunds from organizations to which it had previously disbursed funds, or reciprocal donations from other candidates to whom Mr. Long had previously donated. Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?%0Bcommittee\\_id=C00460063&data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2026&two\\_year\\_transaction\\_period=2024](https://www.fec.gov/data/receipts/?%0Bcommittee_id=C00460063&data_type=processed&committee_id=C00460063&two_year_transaction_period=2026&two_year_transaction_period=2024).

contributors donated roughly \$165,000 to Mr. Long's obsolete 2022 Senate campaign and \$45,000 to his leadership PAC.<sup>7</sup> In fact, more than \$60,000 was donated to his campaign committee and leadership PAC within the first three days following the announcement of his nomination.<sup>8</sup> These contributions directly benefit Mr. Long: essentially all of the contributions to the campaign committee were used to repay the debt Mr. Long's campaign owed to Mr. Long himself.<sup>9</sup>

Mr. Long is not new to public service, nor is he new to our federal system of campaign finance. Between 2010 and 2022, he ran in seven federal elections for the House and Senate.<sup>10</sup> Over that time period, he raised nearly \$9 million in campaign contributions including \$1.28 million for his 2022 Senate campaign.<sup>11</sup> Yet a review of FEC filings suggests that none of your company's recent donors to Mr. Long ever contributed while he was actually running for elected office.<sup>12</sup>

Instead, the timing and size of the donations that you and other companies made to Mr. Long suggest they were intended to curry favor with Mr. Long following his nomination to lead the IRS. At least one-third of the money donated to Mr. Long since his nomination has come from firms that provide tax consulting services or those involved in major litigation involving tax issues.<sup>13</sup> Others came from corporations likely to have substantial matters before the IRS in the coming years.<sup>14</sup> More than two-thirds of the contributions flowing to Mr. Long's committee in January 2025 were for the maximum legal amount, and all of the donations to his leadership PAC have been for the legal maximum.<sup>15</sup>

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<sup>7</sup> *Id.*; Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026). The Lever's reporting identifies \$137,000 in January 2025 donations to Mr. Long's campaign committee, and prior donations totaling "less than \$36,000 in the last two years." A substantial portion of that \$36,000 was donated in December 2024 following Mr. Long's nomination, which captures the difference between the calculations reported here and those in The Lever. 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/>.

<sup>8</sup> Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](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, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>9</sup> 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/>; Federal Election Commission, "Schedule B, Itemized Disbursements," Billy Long for Senate, Termination Report, <https://docquery.fec.gov/cgi-bin/forms/C00460063/1888176/sb/ALL>.

<sup>10</sup> Ballotpedia, "Billy Long," [https://ballotpedia.org/Billy\\_Long](https://ballotpedia.org/Billy_Long).

<sup>11</sup> OpenSecrets, "Billy Long, Federal Congressional Candidacy, Career," <https://www.opensecrets.org/members-of-congress/billy-long/summary?cid=N00030676&cycle=CAREER>.

<sup>12</sup> Federal Election Commission, "Receipts," Billy Long for Senate, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063); Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146).

<sup>13</sup> 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/>.

<sup>14</sup> For example, Champion Health administers "wellness plans" that may qualify as indemnity-based wellness plans, which the IRS has scrutinized amid concerns about alleged tax avoidance. Champion Health, Inc., "ERISA Update: The difference between 'wellness plan schemes' and the real deal," Emily Langdon, <https://champplan.com/news/erisa-update-public-version/>; Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>15</sup> *Id.*; Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026); Federal Election Commission, "Contribution Limits for 2023-2024," February 2023,

Several of the firms that contributed to Mr. Long's campaign committee were involved in an allegedly fraudulent tax credit scheme, involving so-called "tribal tax credits," that was highlighted by the Senate Finance Committee in a recent letter.<sup>16</sup> Both Lifetime Advisors, where Mr. Long served as a sales agent, and White River Energy, which paid Mr. Long for services as a referral agent, were involved in the scheme, and executives, directors, and family members of both companies made large donations to Mr. Long's committee in recent months.<sup>17</sup> Executives and employees of Nepsis Inc. and e3 Family Office, two other firms that pushed the allegedly fraudulent tax credits, also made maximum contributions to Mr. Long's committee following his nomination.<sup>18</sup> Additional contributors included executives from Tavola Group, which appeared to recently promote the use of such credits,<sup>19</sup> and an attorney who appears to be associated with White River's "tribal tax credit" lobbying efforts.<sup>20</sup> The overlap between potential targets of IRS investigations and the list of recent donors heightens the potential for conflicts of interest and suggests that contributors to Mr. Long's campaign may be seeking his help to undermine or avoid IRS scrutiny.

This brazen attempt to curry favor with Mr. Long is not only unethical – it may also be illegal. Federal anti-bribery laws codified at 18 U.S.C. 201(b) make it illegal for any individual to "corruptly give[], offer[], or promise[] anything of value to any ... person who has been selected to be a public official" with the intent to influence their official acts or induce them to engage in conduct that violates their official duties.<sup>21</sup> If the campaign contributions were made with the intent to influence Mr. Long's official acts as IRS Commissioner, they could potentially violate federal bribery laws.

There appears to be no legitimate rationale for these contributions to a long-defunct campaign other than to purchase Mr. Long's goodwill should he be confirmed as the IRS Commissioner. The American people deserve to know if the possible future leader of the IRS will administer the tax code impartially, or whether he can be influenced through campaign donations, indirect payoffs, or other corrupt means.

To address our concerns about this matter, we request that you provide answers to the following questions by May 22, 2025:

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[https://www.fec.gov/resources/cms-content/documents/contribution\\_limits\\_chart\\_2023-2024.pdf](https://www.fec.gov/resources/cms-content/documents/contribution_limits_chart_2023-2024.pdf); Federal Election Commission, "Contribution limits," <https://www.fec.gov/help-candidates-and-committees/candidate-taking-receipts/contribution-limits/>.

<sup>16</sup> Letter from Senators Ron Wyden and 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](https://www.finance.senate.gov/imo/media/doc/wyden_cortez_masto_irs_tribal_tax_credits_letter.pdf).

<sup>17</sup> 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/>; Federal Election Commission, "Receipts," Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](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, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>18</sup> *Id.*

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<sup>20</sup> Secretary of the Senate, Office of Public Records, "Lobbying Report for Albertine Enterprises, Inc., Q4 2024," <https://lda.senate.gov/filings/public/filing/1211b965-4333-418f-9866-e46d4260bc2d/print/>.

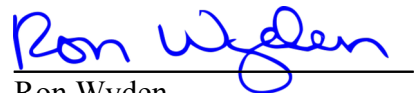
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3. When did you or other individuals at your company decide to contribute to Mr. Long's long-dormant campaign committee? At the time that decision was made, did you know that Mr. Long was personally owed a substantial amount by his committee and stood to personally benefit from any donations paid to the committee?
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Sincerely,



Elizabeth Warren  
United States Senator



Ron Wyden  
United States Senator  
Ranking Member, Committee  
on Finance



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Sheldon Whitehouse  
United States Senator

# United States Senate

WASHINGTON, DC 20510

May 15, 2025

Jack Carona  
Chief Executive Officer  
White River Energy Corp.  
609 West Dickson St., Suite 102G  
Fayetteville, AR 72701

Dear Mr. Carona,

We write regarding unusually timed contributions made by individuals at your company and their family members to the defunct campaign committee of Billy Long shortly after he was nominated to serve as the next Commissioner of the Internal Revenue Service (IRS). The size and timing of these donations raise serious questions about whether they were made in order to influence Mr. Long's decisions if he is confirmed as IRS Commissioner and whether Mr. Long is capable of serving impartially in that crucial role. The circumstances of these donations also raise questions regarding whether they may constitute a violation of federal anti-bribery laws.<sup>1</sup>

On December 4, 2024, Donald Trump announced his intention to nominate Mr. Long to be his next Commissioner of the IRS.<sup>2</sup> Mr. Long, who served as a Missouri congressman from 2011 through 2023, had launched an unsuccessful campaign for the U.S. Senate in 2022.<sup>3</sup> During the course of that campaign, Mr. Long extended a personal loan of \$250,000 to his campaign committee, of which \$130,000 remained unpaid at the end of 2024.<sup>4</sup> Mr. Long would likely have sustained substantial personal financial losses if the campaign debt was not repaid.<sup>5</sup>

But his nomination to lead the IRS resulted in a highly unusual and almost immediate windfall for Mr. Long. Prior to the announcement, Mr. Long's campaign had not received a single outside contribution for at least two years.<sup>6</sup> Yet in just two months, between his December 4, 2024

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<sup>1</sup> 18 U.S.C. 201.

<sup>2</sup> Truth Social Post by Donald Trump, December 4, 2024, <https://truthsocial.com/@realDonaldTrump/posts/113596942661402416>.

<sup>3</sup> POLITICO, "Trump picks former Rep. Billy Long for IRS commissioner," Benjamin Guggenheim, December 4, 2024, <https://www.politico.com/live-updates/2024/12/04/congress/trump-taps-long-for-irs-00192718>.

<sup>4</sup> Federal Election Commission, Billy Long for Senate, 2022 Year-End Report, FEC Form 3, April 6, 2023, p. 37, <https://docquery.fec.gov/pdf/039/202304069579730039/202304069579730039.pdf>; Federal Election Commission, Billy Long for Senate, 2024 Year-End Report, FEC Form 3, January 30, 2025, p. 11, <https://docquery.fec.gov/pdf/623/202501319753084623/202501319753084623.pdf>.

<sup>5</sup> 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/>.

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nomination and the end of January 2025, executives and employees of your company along with numerous other contributors donated roughly \$165,000 to Mr. Long's obsolete 2022 Senate campaign and \$45,000 to his leadership PAC.<sup>7</sup> In fact, more than \$60,000 was donated to his campaign committee and leadership PAC within the first three days following the announcement of his nomination.<sup>8</sup> These contributions directly benefit Mr. Long: essentially all of the contributions to the campaign committee were used to repay the debt Mr. Long's campaign owed to Mr. Long himself.<sup>9</sup>

Mr. Long is not new to public service, nor is he new to our federal system of campaign finance. Between 2010 and 2022, he ran in seven federal elections for the House and Senate.<sup>10</sup> Over that time period, he raised nearly \$9 million in campaign contributions including \$1.28 million for his 2022 Senate campaign.<sup>11</sup> Yet a review of FEC filings suggests that none of your company's recent donors to Mr. Long ever contributed while he was actually running for elected office.<sup>12</sup>

Instead, the timing and size of the donations that you and other companies made to Mr. Long suggest they were intended to curry favor with Mr. Long following his nomination to lead the IRS. At least one-third of the money donated to Mr. Long since his nomination has come from firms that provide tax consulting services or those involved in major litigation involving tax issues.<sup>13</sup> Others came from corporations likely to have substantial matters before the IRS in the

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<sup>7</sup> *Id.*; Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026). The Lever's reporting identifies \$137,000 in January 2025 donations to Mr. Long's campaign committee, and prior donations totaling "less than \$36,000 in the last two years." A substantial portion of that \$36,000 was donated in December 2024 following Mr. Long's nomination, which captures the difference between the calculations reported here and those in The Lever. 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/>.

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<sup>10</sup> Ballotpedia, "Billy Long," [https://ballotpedia.org/Billy\\_Long](https://ballotpedia.org/Billy_Long).

<sup>11</sup> OpenSecrets, "Billy Long, Federal Congressional Candidacy, Career," <https://www.opensecrets.org/members-of-congress/billy-long/summary?cid=N00030676&cycle=CAREER>.

<sup>12</sup> Federal Election Commission, "Receipts," Billy Long for Senate, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063); Federal Election Commission, "Receipts," Believe in Life Liberty Yourself (Billy PAC), [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146).

<sup>13</sup> 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/>.



coming years.<sup>14</sup> More than two-thirds of the contributions flowing to Mr. Long's committee in January 2025 were for the maximum legal amount, and all of the donations to his leadership PAC have been for the legal maximum.<sup>15</sup>

Several of the firms that contributed to Mr. Long's campaign committee—including your firm White River Energy Corp.—were involved in an allegedly fraudulent tax credit scheme, involving so-called “tribal tax credits,” that was highlighted by the Senate Finance Committee in a recent letter.<sup>16</sup> Both Lifetime Advisors, where Mr. Long served as a sales agent, and your company White River Energy, which paid Mr. Long for services as a referral agent, were involved in the scheme, and executives, directors, and family members of both companies made large donations to Mr. Long's committee in recent months.<sup>17</sup> Executives and employees of Nepsis Inc. and e3 Family Office, two other firms that pushed the allegedly fraudulent tax credits, also made maximum contributions to Mr. Long's committee following his nomination.<sup>18</sup> Additional contributors included executives from Tavola Group, which appeared to recently promote the use of such credits,<sup>19</sup> and an attorney who appears to be associated with White River's “tribal tax credit” lobbying efforts.<sup>20</sup> The overlap between potential targets of IRS investigations and the list of recent donors heightens the potential for conflicts of interest and suggests that contributors to Mr. Long's campaign may be seeking his help to undermine or avoid IRS scrutiny.

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<sup>14</sup> For example, contributing company Champion Health administers “wellness plans” that may qualify as indemnity-based wellness plans, which the IRS has scrutinized amid concerns about alleged tax avoidance. Champion Health, Inc., “ERISA Update: The difference between ‘wellness plan schemes’ and the real deal,” Emily Langdon, <https://champplan.com/news/erisa-update-public-version/>; Federal Election Commission, “Receipts,” Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00460063&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>15</sup> *Id.*; Federal Election Commission, “Receipts,” Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026); Federal Election Commission, “Contribution Limits for 2023-2024,” February 2023, [https://www.fec.gov/resources/cms-content/documents/contribution\\_limits\\_chart\\_2023-2024.pdf](https://www.fec.gov/resources/cms-content/documents/contribution_limits_chart_2023-2024.pdf); Federal Election Commission, “Contribution limits,” <https://www.fec.gov/help-candidates-and-committees/candidate-taking-receipts/contribution-limits/>.

<sup>16</sup> Letter from Senators Ron Wyden and 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](https://www.finance.senate.gov/imo/media/doc/wyden_cortez_masto_irs_tribal_tax_credits_letter.pdf).

<sup>17</sup> 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/>; Federal Election Commission, “Receipts,” Billy Long for Senate, 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00460063&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](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, “Receipts,” Believe in Life Liberty Yourself (Billy PAC), 2023-2026, [https://www.fec.gov/data/receipts/?data\\_type=processed&committee\\_id=C00559146&two\\_year\\_transaction\\_period=2024&two\\_year\\_transaction\\_period=2026](https://www.fec.gov/data/receipts/?data_type=processed&committee_id=C00559146&two_year_transaction_period=2024&two_year_transaction_period=2026).

<sup>18</sup> *Id.*

<sup>19</sup> Tavola Group, “Unlocking the Power of Sovereign Tribal Tax Credits,” January 5, 2025. This post appears to have been removed—however, when searched, the original link to the blog post is still cached in the results. [Saved image of the search results on file with the Office of Senator Warren.]

<sup>20</sup> Secretary of the Senate, Office of Public Records, “Lobbying Report for Albertine Enterprises, Inc., Q4 2024,” <https://lda.senate.gov/filings/public/filing/1211b965-4333-418f-9866-e46d4260bc2d/print/>.

This brazen attempt to curry favor with Mr. Long is not only unethical – it may also be illegal. Federal anti-bribery laws codified at 18 U.S.C. 201(b) make it illegal for any individual to “corruptly give[], offer[], or promise[] anything of value to any ... person who has been selected to be a public official” with the intent to influence their official acts or induce them to engage in conduct that violates their official duties.<sup>21</sup> If the campaign contributions were made with the intent to influence Mr. Long’s official acts as IRS Commissioner, they could potentially violate federal bribery laws.

There appears to be no legitimate rationale for these contributions to a long-defunct campaign other than to purchase Mr. Long’s goodwill should he be confirmed as the IRS Commissioner. The American people deserve to know if the possible future leader of the IRS will administer the tax code impartially, or whether he can be influenced through campaign donations, indirect payoffs, or other corrupt means.

To address our concerns about this matter, we request that you provide answers to the following questions by May 22, 2025:

1. What individuals at your company were involved in or aware of the decision to contribute to Mr. Long’s campaign committee following his nomination to serve as IRS Commissioner?
2. What was the rationale behind you, or any other individuals at your company, making donations to a campaign that ended nearly three years ago?
3. When did you or other individuals at your company decide to contribute to Mr. Long’s long-dormant campaign committee? At the time that decision was made, did you know that Mr. Long was personally owed a substantial amount by his committee and stood to personally benefit from any donations paid to the committee?
4. Have you or any other executive, employee, or affiliate of your company discussed the contributions with spouses or family members of the individuals who made the contributions?
5. Did each of the individuals associated with your company, including any family members, make the contributions out of their own financial resources?
6. Did anyone associated with the company ever reimburse or offer to reimburse the individuals who made contributions?
7. Were company funds ever used to either make the contributions, or reimburse the individuals who made the contributions?
8. Did Mr. Long, or anyone acting on his behalf, solicit the contributions or initiate other communications with you or anyone at your firm around the time of the donations? If so, did those conversations impact any of your company’s contributors’ decision to make a donation?
9. Have you or any other executive, employee, or affiliate of your company discussed any tax matters with Mr. Long or anyone affiliated or associated with Mr. Long at any point since he was nominated as IRS Commissioner? If so, please describe the nature of those conversations.

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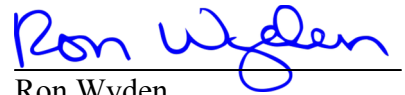
<sup>21</sup> 18 U.S.C. 201(b).

10. What matters do you currently have before the IRS? Please include any ongoing tax audits, examinations, appeals of IRS determinations, notice responses, collections actions, lobbying efforts, private consultations, or other communications between your company and the agency.
11. Does your company engage in the provision of tax consultancy, tax litigation, or other services that could be affected by your relationship, real or perceived, with the IRS Commissioner?

Sincerely,



Elizabeth Warren  
United States Senator



Ron Wyden  
United States Senator  
Ranking Member, Committee  
on Finance



Sheldon Whitehouse  
United States Senator