

## Trump to replace IRS commissioner

President-elect Donald Trump said on December 4 that he intends to nominate former Rep. Billy Long, R-Mo., as the new commissioner of the Internal Revenue Service even though the current commissioner, Danny Werfel, who was nominated by President Biden and confirmed by the Senate in 2023, has not completed his full term at the agency.

The commissioner typically serves a five-year statutory term, regardless of any change-over in presidential administrations. Werfel's term does not expire until 2027 and he stated in a recent interview with *Tax Notes* that he intended to serve his full five years; however, section 7803 of the Internal Revenue Code provides that the commissioner "may be removed at the will of the president."

In announcing his decision to nominate Long for the post, the president-elect stated that "Billy is an extremely hard worker, and respected by all, especially by those who know him in Congress. Taxpayers and the wonderful employees of the IRS will love having Billy at the helm. He is the consummate 'people person,' well respected on both sides of the aisle."

**URL:** <https://truthsocial.com/@realDonaldTrump/posts/113596942661402416>

## Some Republicans express support, Crapo takes wait-and-see approach

Despite that endorsement from the president-elect, Long still must be vetted by the Senate Finance Committee and his nomination is subject to confirmation by the full Senate.

Senate Finance Committee member Charles Grassley, R-Iowa, said this week that "[he'd] be for" Long, assuming he pledges to modernize the tax-collecting agency's computer systems, protect whistleblowers and taxpayer privacy, while at the same time ensuring transparency, as reported by Bloomberg Tax on December 4.

Grassley added that "the president had such a mandate that I would give preference to him getting his people in there."

Another Finance Committee member, Sen. Todd Young, R-Ind., commented that he "really enjoyed working with [Long] in Congress" and "found him to be thoughtful and very much concerned about people." Long "no doubt will be concerned . . . about customer service and the employees' morale within the IRS during what have been challenging times," according to Young, as reported by *Tax Notes* on December 5.

For his part, incoming Finance Committee Chairman Mike Crapo, R-Idaho, took a wait-and-see approach to Long's nomination in a statement released December 5.

**URL:** <https://www.finance.senate.gov/ranking-members-news/crapo-statement-on-announcement-of-intent-to-nominate-billy-long-to-serve-as-irs-commissioner>

"The IRS has experienced myriad problems in recent years, including issues related to the privacy and security of confidential taxpayer information; inefficient use of resources; and an oversized emphasis on enforcement

to collect yet more revenue from hardworking taxpayers. Protecting taxpayers and addressing an ever-encroaching IRS is a top priority, and I look forward to learning more about Mr. Long’s vision for the agency,” he said.

As the Finance Committee Chairman in the next Congress, Crapo will be responsible for convening a hearing early next year to consider Long’s nomination.

### **Democrats express concerns**

Democrats, however, voiced their concerns about President-elect Trump’s decision to replace Danny Werfel before his term is completed and about what they view as Long’s lack of relevant experience for the position, noting that he was not a member of the Ways and Means Committee when he served in the House from 2011 to 2023. Trump’s announcement of Long’s nomination touts Long’s pre-government experience as a real estate professional and auctioneer and states that [s]ince leaving Congress, [Long] has worked as a Business and Tax advisor, helping Small Businesses navigate the complexities of complying with the IRS Rules and Regulations; however, the Trump team has not provided additional details on Long’s tax policy background.

Current Senate Finance Committee Chair Ron Wyden, D-Ore., indicated in a statement released December 4 that “if Trump fires Mr. Werfel, it won’t be to improve on his work, it’ll be to install somebody Trump can control as he meddles with the IRS.”

[URL: https://www.finance.senate.gov/chairmans-news/wyden-statement-on-trump-nominating-billy-long-for-irs-commissioner](https://www.finance.senate.gov/chairmans-news/wyden-statement-on-trump-nominating-billy-long-for-irs-commissioner)

Democratic Finance Committee member Elizabeth Warren, D-Mass., commented in a social media post that Long’s lack of relevant experience and the president-elect’s decision to replace Werfel before his term expires, “should set off alarm bells about the weaponization of the tax agency.”

[URL: https://x.com/SenWarren/status/1864481776581665073](https://x.com/SenWarren/status/1864481776581665073)

### **Main Treasury gets their two top spots**

In other transition news, President-elect Trump announced during the Thanksgiving congressional recess his intention to nominate Scott Bessent to head the Department of the Treasury. A hedge fund executive, Bessent is expected to work closely with Trump overseeing the administration’s economic agenda, particularly at a time when Republicans negotiate a bill to extend the expiring provisions in Trump’s signature tax legislation, the Tax Cuts and Jobs Act, (P.L. 115-97).

[URL: https://www.congress.gov/115/plaws/publ97/PLAW-115publ97.pdf](https://www.congress.gov/115/plaws/publ97/PLAW-115publ97.pdf)

Bessent has not provided a lot of insight into his tax policy views since his nomination, at least not publicly. However, he is making his rounds on Capitol Hill this week as he prepares for his Senate confirmation, and presumably he will be asked about his views on a variety of issues regarding taxes and tariffs—topics on which he can also expect to be questioned during an eventual Senate Finance Committee hearing to consider his nomination.

Also this week, President-elect Trump tapped Michael Faulkender, a former Treasury official who led the implementation of the Paycheck Protection Program, to be his new deputy Treasury secretary to serve under Bessent.

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