

IRS Chief Counsel Rollinson to retire

Marjorie Rollinson, the 49th IRS Chief Counsel and first woman to permanently hold the post, announced her intention to retire early next year at a George Washington University tax conference panel on December 13, as reported by *Bloomberg Tax*. The chief counsel for the agency plays a key role in developing guidance and regulations on enacted tax legislation.

Trump's second bite at the IRS

The IRS chief counsel's departure – as per tradition when a new administration begins – sets up President-elect Trump's second opportunity to reshape IRS' leadership after he is sworn into office next January. Trump has already announced his intention to nominate former Rep. Billy Long (R-Mo.) as the new commissioner and replace current IRS Commissioner Danny Werfel, who was nominated by President Biden and confirmed by the Senate in 2023 but has not completed his full-term at the agency. (For prior coverage, see *Tax News & Views*, Vol. 25, No. 32, Dec. 6, 2024.)

URL: https://dhub.deloitte.com/Newsletters/Tax/2024/TNV/241206_3.html

While Rollinson has spent less than a year as the agency's top legal advisor, some significant tax guidance was released under her watch, including the Inflation Reduction Act's (P.L. 117-169) proposed rules on the corporate alternative minimum tax as well as a variety of energy tax credit regulations. (For prior coverage, see *Tax News & Views*, Vol. 25, No. 27, Sept. 13, 2024.)

URL: <https://www.congress.gov/117/plaws/publ169/PLAW-117publ169.pdf>

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The Senate confirmed Rollinson's nomination to become the IRS chief counsel in a bipartisan vote on February 29. Before taking the position, she had spent much of her career at a Big Four professional services firm, as well as served in the IRS's Chief Counsel office from 2013 to 2019. (For prior coverage, see *Tax News & Views*, Vol. 25, No. 8.)

URL: https://dhub.deloitte.com/Newsletters/Tax/2024/TNV/240301_2.html

— Steven Grodnitzky
Tax Policy Group
Deloitte Tax LLP

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