

IRS sees leadership shift as Trump nominates Chief Counsel, names ‘another’ Acting Commissioner

President Trump nominated Donald Korb to serve as the IRS Chief Counsel – a role he previously held during the administration of President George W. Bush.

If confirmed, Korb would become the fourth person to hold the position this year, following the resignation of Marjorie Rollinson – the 49th IRS Chief Counsel and the first woman to permanently serve in the role – who announced her retirement during a tax conference panel on December 13. After Rollinson stepped down on January 17, William Paul briefly served in an acting capacity before being succeeded by Andrew DeMello, a senior attorney in the IRS Chief Counsel’s office. (For prior coverage, see *Tax News & Views*, Vol. 25, No. 34, Dec. 20, 2024.)

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The chief counsel, who is appointed by the President of the United States with the advice and consent of the Senate, is the chief legal advisor to the IRS Commissioner on all matters relating to the interpretation, administration, and enforcement of the tax code, including playing a key role in developing guidance and regulations on enacted tax legislation.

IRS Acting Commissioner

During Congress’s two-week recess, the IRS underwent another leadership change as Treasury Deputy Secretary Michael Faulkender was named Acting Commissioner, replacing IRS official Gary Shapley, who held the role for only a few days. Faulkender became the fifth person to lead the agency this year. Treasury Secretary Scott Bessent confirmed the selection in a social media post, stressing the need to restore trust in the IRS and expressing confidence that “Michael Faulkender is the right man for the moment.” Bessent also noted in his post that Shapley will return to his previous role at the Treasury. (For prior coverage, see *Tax News & Views*, Vol. 26, No. 12, March 28, 2025.)

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Shapley succeeded IRS Acting Commissioner Melanie Krause, who left the agency last month, continuing the trend of leaders retiring or resigning from the top position. Former Senate-confirmed Commissioner Danny Werfel stepped down from the role on January 17, making way for President Trump’s pick for the top post, former Rep. Billy Long (R-Mo.). Thereafter, Doug O’Donnell became the Acting Commissioner until his retirement from the agency at the end of February after almost 40 years of government service, at which time Krause took over.

Faulkender, who will temporarily hold two positions for the administration, was recently confirmed in March by the full Senate for the Deputy Treasury Secretary post under Secretary Bessent. As a leader in the Treasury Department, he will play a key role in formulating and executing department policies and programs and will likely be integral to assisting Secretary Bessent in defining and articulating the administration’s position on tax

legislation. Additionally, he will serve as the IRS acting Commissioner until former Rep. Long is confirmed, however, the confirmation process for Long has been notably slow. Since President Trump nominated Long to be the new IRS Commissioner, Democrats have voiced significant opposition, citing what they considered to be issues with his past work experience and potential conflicts of interest.

Although Long submitted his public disclosure forms to the Ethics Office last month – a crucial step in the vetting process where nominees reveal their financial interests – the Senate Finance Committee has yet to schedule a hearing or a vote on his nomination. (For prior coverage, see *Tax News & Views*, Vol. 25, No. 32, Dec. 6, 2024.) Long has been serving as a senior advisor at the Office of Personnel Management while awaiting Senate confirmation.

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