

Biden selects Marjorie Rollinson for IRS chief counsel post

President Biden on June 6 formally submitted to the Senate his nomination of Marjorie Rollinson to serve as chief counsel of the Internal Revenue Service.

The chief counsel is one of only two posts at the IRS that require Senate confirmation. (The other is the commissioner). The position has been vacant since President Biden took office, however, and William Paul, the current principal deputy chief counsel, has been serving as acting chief counsel in the interim.

Rollinson has been at Ernst & Young for much of the past 36 years, most recently as deputy director of the firm's national tax department. However, she also served a previous stint in the IRS chief counsel's office from 2013 to 2019, finishing her time there as associate chief counsel, international.

"Marjorie has decades of experience and expertise in the public and private sectors needed to succeed in this important role," Deputy Treasury Secretary Wally Adeyemo said in a statement June 2, the day the president announced his intention to nominate her as chief counsel. "She will be able to hit the ground running at IRS, having worked at the agency for years in both Democratic and Republican administrations. "

The chief counsel's office is a key player in developing guidance and regulations on new tax legislation. If confirmed, Rollinson would be stepping into her role as the IRS's top lawyer as the agency is beginning to implement complex tax provisions enacted in last year's Inflation Reduction Act—such as a new corporate alternative minimum tax and a host of new clean energy tax incentives. The agency also is in the early stages of implementing a spending plan for the significant 10-year funding stream it received under the Inflation Reduction Act for tax enforcement activities, business systems modernization, improving taxpayer services, and more. Although that funding, initially set at \$80 billion, was trimmed by just over 25 percent in the debt limit agreement that President Biden recently reached with congressional Republicans, the agency still is left with a sizeable pot of new resources to manage, barring further rescissions by Congress. (For details on the recently enacted debt limit deal, known formally as the Fiscal Responsibility Act, see *Tax News & Views*, Vol. 24, No. 21, May 31, 2023.)

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/TNV/230531_1.html

Rollinson's nomination must be vetted by the Senate Finance Committee before it can go to the Senate floor for a confirmation vote. At an April 19 hearing with recently confirmed Commissioner Daniel Werfel to discuss the 2022 tax filing season, several Finance Committee members emphasized the need for a confirmed chief counsel to provide leadership and advise other divisions within the IRS. Werfel likewise told the panel that filling the position was "absolutely critical." (For prior coverage, see *Tax News & Views*, Vol. 24, No. 14, Apr. 21, 2023.)

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In a statement released June 5, Finance Committee Chairman Ron Wyden, D-Ore., expressed his hope that the panel "will be able to move quickly" to advance Rollinson's nomination. A hearing for the Finance Committee to consider the nomination had not been scheduled as of press time.

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