



# Federal Bar Association

## Section on Taxation

April 11, 2018

The Honorable Orrin G. Hatch  
Chairman  
Committee on Finance  
United States Senate  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

The Honorable Ron Wyden  
Ranking Member  
Committee on Finance  
United States Senate  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

Re: Letter in Support of Michael J. Desmond, nominee for Chief Counsel of the Internal Revenue Service

Dear Chairman Hatch and Ranking Member Wyden:

The Federal Bar Association's Section on Taxation (the "Tax Section") writes to express its support<sup>1</sup> for Michael J. Desmond for the position of Chief Counsel of the Internal Revenue Service ("IRS") and urges the Senate Finance Committee to approve his nomination swiftly. Mike's broad experience in the practice of tax law, as an attorney in various roles in the government, and as a private practice lawyer, give him the necessary credentials to be the IRS's top legal advisor.

The Tax Section is a nonpartisan organization, the primary goals of which are to promote the welfare, interests, education, and professional growth and developments of its members; promote high standards of professional competence and ethical conduct in the practice of Federal tax law; and to provide opportunities of interaction between tax practitioners in public service and the private sector.

The Chief Counsel is the chief law officer of the IRS and is an integral figure in determining and coordinating the litigation positions of the IRS as well as, among other things, promulgating regulations and other guidance. These responsibilities, as well as the others to which the Chief Counsel is obligated by statute, will require capable coordination with the Treasury Department, the Commissioner of Internal Revenue, and the Department of Justice ("DOJ").

Mike is uniquely suited to the job of Chief Counsel. He has firsthand knowledge of the regulatory process, having served as Tax Legislative Counsel—the Treasury Department's top legal advisor on domestic tax issues—from 2005 to 2008. Mike's encyclopedic knowledge of the regulatory process

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<sup>1</sup> This letter in support of Mr. Desmond's nomination is in the name of the Tax Section itself, and is not on behalf of the Federal Bar Association. This letter also may not reflect the views of all members of the Tax Section, its members' employers, or the Federal Bar Association.

has also benefitted the broader tax bar, and by extension, taxpayers as well.<sup>2</sup> Mike has deep litigation experience as a trial attorney for the DOJ Tax Division and as an attorney in private practice, having worked for mid-size and large law firms, and most recently, as a lawyer in a solo practice. This breadth of expertise is important, and give Mike a perspective of practitioner and client issues across a broad spectrum.

Currently, the IRS is faced with the challenge of implementing the Tax Cuts and Jobs Act, while administering and enforcing the law. The Chief Counsel will need to work closely with the tax experts at the Treasury Department to promulgate regulations and other guidance for a new, complex law that is largely already in effect. The Chief Counsel will also need to ensure that the IRS's position is well-represented in court.

The Tax Section believes that Michael J. Desmond's experience in government and in private practice gives him the necessary perspective to be an effective Chief Counsel that can give the IRS competent legal advice. We fully support Mike's nomination and urge the Committee on Finance approve him swiftly.

Respectfully submitted,



Shamik Trivedi  
Chair, Section on Taxation  
Federal Bar Association

cc: Anne R. Gordon  
Chair Elect

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<sup>2</sup> Mike's remarks at a 2011 forum on the regulatory process, sponsored by *Tax Analysts*, were made into an article that is routinely referred to by practitioners. See Michael J. Desmond, "Former Official Summarizes the Formal Guidance-Making Process," 132 TAX NOTES 639 (Aug. 8, 2011).