

**Statement for the Record of Cono R. Namorato
Before the Senate Judiciary Committee
July 22, 2015**

Thank you, Chairman Grassley, Ranking Member Leahy, and distinguished Members of this Committee.

It is a great honor to appear before you today, and I thank you for considering my nomination. I appreciate the trust and confidence that both the President and the Attorney General have shown in me.

I was born and raised in Brooklyn, New York, in the Greenpoint neighborhood. I grew up in a large Italian-American family with wonderful parents and grandparents. I attended Bishop Loughlin High School in Brooklyn and then Iona College in New Rochelle. After graduating from college, to the puzzlement of my father, I turned down a higher paying job with a national accounting firm to accept a position as a Special Agent with what was then known as the Internal Revenue Service Intelligence Division, now called the Criminal Investigation Division. Since then, I have spent my entire career in some aspect of tax enforcement.

For 6 years with the IRS, I investigated all kinds of tax fraud in the New York area. While serving as an agent, I attended Brooklyn Law School at night and when I graduated, I moved to Washington to first join the Tax Division of the Department of Justice in 1968. There, I prosecuted criminal tax cases as a Trial Attorney, an Assistant Chief and then Chief of the Criminal Section, and later as Deputy Assistant Attorney General. After 10 years, I decided to enter private law practice and joined Caplin & Drysdale, a firm founded by Mortimer Caplin, who served as Commissioner of Internal Revenue for Presidents John F. Kennedy and Lyndon Johnson, and who turned 99 years old this month.

I spent many years there representing clients in criminal tax matters, speaking and writing on various subjects relating to tax enforcement, and participating in senior bar association positions. During my time in private practice, I have been most interested in tax enforcement, and have supervised two American Bar Association reports addressing various policy and enforcement issues.

As one might imagine given my professional background, I believe firmly in the importance of a vigorous and aggressive criminal and civil tax enforcement program to foster and promote voluntary compliance and deter wrongdoing. For this reason, in 2003 I left my firm to become Director of the IRS Office of Professional Responsibility. This was at a time when there were growing revelations that a number of tax professionals, some at very reputable law and accounting firms, were designing abusive tax shelters and helping clients break the law. My priority as the OPR Director was to invigorate the enforcement of the agency's longstanding ethical regime and educate tax practitioners on their professional obligations.

At the request of the Commissioner, I also led the joint effort between the IRS and the Justice Department to resolve a series of major criminal cases involving high dollar, abusive tax shelters, where we achieved some great results for the government. In 2006, I returned to private practice, but I have maintained my abiding interest in a strong tax enforcement system.

The Tax Division shaped the formative years of my practice. I was lucky to have many outstanding mentors, and my work there also gave me many close and lifelong friends and

colleagues. I have always had enormous respect for the Department of Justice, especially the career professionals who have given some or all of their lives to public service. The Department is rightly considered the finest law firm in the world, which operates with the utmost good faith to help protect Americans from wrongdoing and to enforce the nation's laws dispassionately and vigorously. A strong Tax Division is critical to tax enforcement, and I would look forward to serving my country again in helping to lead this effort.

If I am fortunate enough to be confirmed, I will focus on advancing the mission of the Tax Division and zealously representing the United States in all of its activities, while adhering to the law, promoting integrity, listening to all sides of an issue, providing candid advice, treating everyone I encounter with fairness and respect, and honoring, supporting, and advancing the efforts of the career professionals who are the core of the Division.

Finally, I am fundamentally a family man, and I would like to honor my family for their love and support over the years. I met my wife Fran just out of college. She has been a school teacher and has helped raise our three wonderful children, Susan, Regina and Jim, all of whom are here today. I am blessed with the closeness of their spouses, and all the more so by the six grandchildren Fran and I treasure.

Thank you again for the opportunity to appear before you today and for your consideration. I look forward to answering your questions.