

April 22, 2015

The Honorable Charles E. Grassley, Chairman
United States Senate Committee on the Judiciary
224 Dirksen Senate Office Building
Washington, D.C. 20510

The Honorable Patrick J. Leahy, Ranking Member
United States Senate Committee on the Judiciary
224 Dirksen Senate Office Building
Washington, D.C. 20510

Re: Nomination of Cono Namorato to be Assistant Attorney General
for the Tax Division of the Department of Justice

Dear Chairman Grassley and Ranking Member Leahy:

We all served as U. S. Commissioner of Internal Revenue. We write to support the nomination of Cono R. Namorato of Virginia as Assistant Attorney General in charge of the Department of Justice Tax Division.

Mr. Namorato has a long and distinguished career in tax enforcement, and many of us know him well on a personal level. After graduating from college, he became a Special Agent for the Internal Revenue Service Criminal Investigation Division, which is the part of the IRS responsible for investigating criminal tax and related violations. After attending law school, Mr. Namorato joined the Justice Department's Tax Division and prosecuted criminal tax cases around the country. By virtue of his skills as both a litigator and a manager, he quickly rose through the ranks at the Tax Division, becoming an Assistant Chief and then Chief of the Division's Criminal Section, and then the Deputy Assistant Attorney General responsible for criminal tax matters. After leaving the DOJ, he entered private practice and joined the firm of Caplin & Drysdale, which is known not only for its expertise in tax enforcement cases and in tax litigation, but also for its commitment to sound tax administration. In this regard, while in private practice, Mr. Namorato served in many positions in the American Bar Association where he contributed to and advocated for vigorous and active tax enforcement.

Mr. Namorato interrupted his career in private practice to return to government, serving for two years as Director of the IRS Office of Professional Responsibility and as an acting Deputy Commissioner for certain tax enforcement matters. We note especially that when Mr. Namorato assumed this position, the IRS and the DOJ were actively engaged in enforcement actions on various fronts against tax shelters and the tax professionals who created, promoted and attempted to legitimize them. Mr. Namorato played a key role in the federal government

taking serious and aggressive action in these cases and in establishing the IRS's subsequent and now well-acknowledged role in policing ethical practices in the tax practitioner community.

We have a keen understanding of the relationship between the Tax Division and the IRS. We believe that Mr. Namorato does as well. He appreciates the need for efficient, non-partisan, independent and fair-minded but aggressive tax enforcement, aimed at punishing wrongdoers and deterring tax violations. He understands the respective roles of civil and criminal tax litigation in enforcing the tax laws and in promoting tax compliance. He will be sensitive to the need for the Justice Department to work with the various components that participate in the nation's tax administration, including the IRS, the congressional tax committees, and state revenue authorities. As he has significant experience in international tax controversy matters, he fully appreciates the Justice Department's role in helping to detect, prosecute and prevent Americans from engaging in tax violations involving offshore assets and tax havens.

We cannot imagine a more qualified nominee to head the Tax Division than Mr. Namorato. We urge the Senate to confirm him promptly and to give the Tax Division a leader with the talent, experience, and personal skills to help enforce the nation's tax laws to their fullest extent.

We appreciate your consideration of our views.

Mortimer M. Caplin
Commissioner 1961-1964

Fred Goldberg, Jr.
Commissioner 1989-1992

Sheldon S. Cohen
Commissioner 1965-1969

Margaret Milner Richardson
Commissioner 1993-1997

Lawrence B. Gibbs
Commissioner 1986-1989

Mark W. Everson
Commissioner 2003-2007