

Reproduced with permission from Daily Tax Report, 141 DTR G-5, 7/23/15. Copyright © 2015 by The Bureau of National Affairs, Inc. (800-372-1033) <http://www.bna.com>

Tax Enforcement

Senate Judiciary Committee Vets Namorato for DOJ Tax Division Position

The Senate Judiciary Committee held a nominations hearing to vet Cono R. Namorato for the position of assistant attorney general for the DOJ Tax Division.

“The Tax Division should be viewed as a pinnacle of integrity,” Namorato said at the July 22 hearing, responding to a committee question on the division having a history of its actions being viewed as politically motivated.

Namorato explained that he has dedicated the entirety of his career to tax enforcement, and that he “looks forward to serving” his country if given the position.

Career Experience. Namorato is currently a member in Caplin & Drysdale’s Washington office. He received his law degree from Brooklyn Law School in 1968 before joining the Tax Division’s criminal section, eventually becoming the deputy assistant attorney general handling criminal tax prosecutions nationwide.

In 1978, he joined Caplin & Drysdale and practiced criminal tax litigation for over 30 years before moving

to the Internal Revenue Service, where he served as director of the Office of Professional Responsibility from 2004 to 2006.

When asked about the appropriate times to bring civil versus criminal actions relating to tax fraud, Namorato said that while it was very easy to misunderstand the “complex” U.S. tax code, “intentional disregard” for one’s tax liability would be a red flag that criminal prosecution is necessary.

He also said that, while the IRS should be applauded for its efforts to crack down on abusive tax shelters and offshore assets, more could be done.

In a statement for the record, Namorato explained that, if fortunate enough to be confirmed, he would focus on advancing the mission of the Tax Division and “zealously representing the United States in all of its activities.”

The committee is waiting on absent members to submit electronic questions to the current nominees before voting forward the nominations to Congress.

BY MATTHEW BEDDINGFIELD

To contact the reporter on this story: Matthew Beddingfield in Washington at mbeddingfield@bna.com

To contact the editor responsible for this story: Brett Ferguson at bferguson@bna.com