Congress of the United States
Washington, DC 20515

July 25, 2025

Mr. Brinton T. Warren
Special Counsel
Internal Revenue Service
Office of Chief Counsel
1111 Constitution Avenue NW
Washington, DC 20224

Dear Mr. Warren,

We commend the Internal Revenue Service for its critical work to address fraud from syndicated conservation easement transactions. However, in order to ensure that legitimate land trust organizations can continue to carry out their important mission of land conservation, we request that the IRS respond to the attached memorandum submitted to your office on May 21, 2025.

This memorandum seeks to clarify four points of law and requests confirmation from the IRS that certain practices and procedures commonly used in normal and customary conservation transactions will not be subject to the additional scrutiny under 26 C.F.R. §1.6011-9. Clarifying these questions is essential to ensure land trusts in New Hampshire understand how to apply the regulations to their work and can continue to conserve farmland and forestland across our state.

It is vital that the IRS, in its efforts to address tax fraud, does not inadvertently impair the effectiveness of good-faith conservation work. Therefore, we respectfully request a prompt response to the attached memorandum.

Sincerely,

Maggie Goodlander
Maggie Goodlander
Member of Congress

Chris Pappas
Chris Pappas
Member of Congress