



CHANG W. LEE/THE NEW YORK TIMES

Demanding Impeachment in Seoul
Protesters outside the National Assembly on Friday. President Yoon Suk Yeol’s own party leader has backed his removal. Page A10.

How One of the World’s Richest Men Avoids \$8 Billion in Taxes

By JESSE DRUCKER
Jensen Huang, the chief executive of Nvidia, is the 10th-richest person in the United States, worth \$127 billion. In theory, when he dies, his estate should pay 40 percent of his net worth to the government in taxes.
But Mr. Huang, 61, is not only an engineering genius and Silicon Valley icon whose company, the world’s second-most valuable, makes the chips that power much artificial intelligence. He is also

the beneficiary of a series of tax dodges that will enable him to pass on much of his fortune tax free, according to securities and tax filings reviewed by The New York Times.
The savings for his family are on pace to be roughly \$8 billion. It likely ranks among the largest tax dodges in the United States.
The types of strategies Mr. Huang has deployed to shield his wealth have become ubiquitous among the ultrawealthy. Blackstone Group’s Stephen A.

Nvidia’s Chief Employs Go-To Loopholes for the Ultrawealthy

Schwarzman, Meta’s Mark Zuckerberg and top executives at Google, Coinbase, Eli Lilly, Mastercard and Advanced Micro Devices have collectively shifted billions of dollars into financial vehicles in order to avoid the federal

estate tax, according to a Times analysis of securities disclosures.
It is just one sign of how the estate tax — imposed solely on a sliver of the country’s multimillionaires — has been eviscerated.
Revenue from the tax has barely changed since 2000, even as the wealth of the richest Americans has roughly quadrupled. If the estate tax had simply kept pace, it would have raised around \$120 billion last year. Instead it brought in about a quarter of that.
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Trump’s Choice For Top Doctor Defied Trauma

By JOSEPH GOLDSTEIN
Needing a pair of scissors, a 13-year-old girl went into the bedroom where her father was sleeping and reached for a fishing tackle box on a shelf above the bed. But in the darkened room, she accidentally knocked it over.
“Something fell out of it and there was a loud noise,” she recounted to the police. “I saw blood on my father’s ear.” On the floor was a .380 caliber handgun that had fallen with the tackle box and discharged. The girl’s father had been shot through the head. The local newspaper said the police believed it was a “freak accident.”
That terrible family trauma, which unfolded in the small Florida town of Umatilla in February 1990, set the girl on a new trajectory. It was because of this event, she has said, that she grew up to become a doctor. Saving lives, she thought, would help her cope with the pain and sense of helplessness she felt from her father’s death. Now she is poised to become the next surgeon general.
When President-elect Donald J. Trump announced he would nominate Dr. Janette Nesheiwat to be “the nation’s doctor,” as the office is sometimes called, he was making an unorthodox pick. Traditionally, the surgeon general has been selected from an impressive pool of public health officials, policy experts, renowned physicians or accomplished plague fighters.
Dr. Nesheiwat spent her career far removed from major research institutions, hospitals or medical
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JORDAN VONDERHAAR FOR THE NEW YORK TIMES

In Johnson County, Texas, ranchers sued Synagro after a neighboring farm used sludge fertilizer.

They Hurt Farms. Now, They Want Protection.

By HIROKO TABUCHI
For decades, a little-known company now owned by a Goldman Sachs fund has been making millions of dollars from the unlikely dregs of American life: sewage sludge.
The company, Synagro, sells farmers treated sludge from factories and homes to use as fertilizer. But that fertilizer, also known as biosolids, can contain harmful “forever chemicals” known as PFAS linked to serious health problems including cancer and birth defects.
Farmers are starting to find the chemicals contaminating their

Sludge Firm Lobbies to Limit Liability From Toxic Chemicals

land, water, crops and livestock. Just this year, two common types of PFAS were declared hazardous substances by the Environmental Protection Agency under the Superfund law.
Now, Synagro is part of a major effort to lobby Congress to limit the ability of farmers and others to sue to clean up fields polluted by the sludge fertilizer, according to

lobbying records and interviews with people familiar with the strategy. The chairman of one of the lobbying groups is Synagro’s chief executive.
In a letter to the Senate Committee on Environment and Public Works in March, sludge-industry lobbyists argued that they shouldn’t be held liable because the chemicals were already in the sludge before they received it and made it into fertilizer.
The lobbying has found early success. A bill introduced by Senators John Boozman of Arkansas and Cynthia Lummis of Wyoming, both Republicans, would protect
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Syria Sealed In As Rebels Gain Ground Swiftly

Iran Pulls Back While Borders Slam Shut

This article is by Raja Abdulrahim, Farnaz Fassihi and Thomas Fuller.
JERUSALEM — The collection of rebel groups fighting to depose President Bashar al-Assad of Syria pushed farther south on Friday toward a major city en route to the capital, as the government’s chief patron, Iran, moved to evacuate military commanders and other personnel from the country.
The rebels’ stunningly rapid gains spread alarm to neighboring countries, prompting border closures to guard against the prospect of further chaos as Mr. al-Assad’s authoritarian government lost more of its grip over swathes of the country.
And in another sign of the government’s loosening control, a Kurdish-led force backed by the United States, which is separate from the rebels advancing on Homs, said it had deployed in the eastern city of Deir al-Zour, which the government had previously held.
Taken together, the battlefield gains present the most serious challenge in years to Mr. al-Assad’s power.
But perhaps most significant was the withdrawal of Iranian personnel after more than a decade of staunch support for Mr. al-Assad. Those evacuated included top commanders of Iran’s powerful Quds Forces, the external branch of the Revolutionary Guards Corps, according to Iranian and regional officials.
Evacuations were ordered at the Iranian Embassy in Damascus, and at bases of the Revolutionary Guards, Iranian and regional officials said. Iranians began to leave Syria early Friday, the officials said, heading toward Lebanon and Iraq.
U.S. officials, speaking on condition of anonymity, said Damascus could soon be under threat. A senior State Department official said Mr. al-Assad needed ground forces and that Iran would be hesitant to provide any.
The U.S. Embassy in Damascus
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CHANGING HANDS Syrian rebel forces have seized land, upending a once-stagnant conflict. PAGE A11

THE WEATHER
Today, a mixture of clouds and sunshine, high 39. Tonight, mostly cloudy, low 34. Tomorrow, morning clouds, some afternoon sun, milder, high 48. Weather map, Page B5.

TIKTOK FACES BAN AFTER U.S. JUDGES UPHOLD NEW LAW

COMPANY VOWS APPEAL

Shutdown Looms Unless Chinese Owner Sells App by Jan. 19

By SAPNA MAHESHWARI
TikTok is one step closer to disappearing in the United States after a panel of federal judges on Friday unanimously upheld a new law that could lead to the banning of the popular Chinese-owned video app by mid-January.
The three judges, in the U.S. Court of Appeals for the District of Columbia Circuit, denied TikTok’s petition to overturn the law. The decision could be a death blow for the app in one of its biggest markets. More than 170 million Americans use TikTok to entertain and inform themselves, turning it into a cultural phenomenon. The looming loss of the app in the United States had spurred concern from free speech advocates and from the creators whose income depends on TikTok.
The decision also raises new questions for President-elect Donald J. Trump, who has repeatedly signaled his support for the app, but who doesn’t have a clear path for rescuing it under the new law. The ban is scheduled to go into effect the day before his inauguration.
The law, signed in April, requires TikTok’s Chinese owner, ByteDance, to sell the app to a non-Chinese company by Jan. 19 or face a ban in the United States. TikTok, which has raised national security concerns among politicians since 2020 because of its ties to China, has said a sale is impossible, in part because it would be blocked by the Chinese government. The company argued that the law unfairly singled out TikTok and that a ban would infringe on the First Amendment rights of American users.
The judges disagreed with TikTok’s argument. They said the law was “carefully crafted to deal with only control by a foreign adversary,” and didn’t run afoul of the First Amendment. “The government acted solely to protect that freedom from a foreign adversary nation and to limit that adver-
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New Starring Role for a Lamb Of Old TV: Dog’s Best Friend

By ALEXANDRA E. PETRI
Most toys that cross Fokie’s path rarely last. Rope toys are torn to shreds. Squeaky ones fall silent in her paws. Stuffedies lose their eyes and ears once Fokie’s 12-pound frame gets hold of them.
But when Andy Batdorf and his partner gave their senior Yorkie-Maltese mix a soft, miniature lamb wearing a birthday hat, Fokie was different. She played with the squeaky toy gently and even wanted to carry it outside on a walk. Mr. Batdorf recalled wondering whether Fokie’s tenderness toward Lamb Chop was because they looked similar — both white and fluffy.
“Her maternal instincts kicked in,” Mr. Batdorf, 35, said. “She treats it like her own little pup.”
One of the hottest dog toys in America is a squeaky stuffed animal toy named Lamb Chop. On the surface it doesn’t look unique, but it has taken a mysteriously strong hold on the country’s dogs and their owners: Millions are sold annually, and it is consistently one of the top-selling toys on Chewy, Petco and Amazon, where listings get thousands of rave reviews.
Dog owners throw Lamb Chop-



TONY CENCIOLA/THE NEW YORK TIMES

With a name like Lamb Chop, the toy was fated to be on top.

themed parties and photo shoots. They dress their dogs as Lamb Chop for Halloween and buy them Lamb Chop beds to sleep in alongside dozens of their Lambys, as they are affectionately called. One dog owner even has a commissioned painting of his dog walking through a forest with Lamb Chop. The dogs, from rat terriers to Rott-

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An Arctic Hamlet Is Sinking
Canada is losing its permafrost to climate change. Some of its Indigenous residents will have to leave. PAGE A6

Europe-South America Trade
The E.U. and Argentina, Brazil, Paraguay and Uruguay will lift tariffs on meat, cars, wine and chocolate. PAGE A8

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Flood of Tips, but No Arrest
Investigators have recovered DNA from a water bottle they believe was discarded by the man who killed a health care executive in Manhattan. PAGE A17

Facing a Lesser Charge
The judge in the case of Daniel Penny, accused in a subway death, dismissed the manslaughter charge. PAGE A17

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Recruits Changing Programs
In the new college football landscape, players flipping their commitments is more common than ever. PAGE B8



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The Roots of N.B.A. Courts
Their creation is a triumph of its own that begins thousands of miles away in a tiny Midwestern mill town. PAGE B1

Job Growth on the Rebound
After disruptions from storms and a major strike, hiring bounced back with a gain of 227,000 in November. PAGE B1

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World’s Priciest Dinosaur Fossil
The billionaire Kenneth C. Griffin, who paid \$44.6 million for a stegosaurus fossil, is lending it to the American Museum of Natural History. PAGE C1

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On the island of Oahu, rich Indigenous culture converges with Asian influences and midcentury Americana against a backdrop of surf and sand. PAGE C8

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