

September 22, 2023

The Honorable Elizabeth Warren
United States Senate
Washington, D.C. 20510

Dear Senator Warren:

It was a pleasure meeting with you. I appreciate your insights and agree the Internal Revenue Service is at a particularly critical juncture at this moment. Thanks to increased funding provided by Congress, the IRS now has the resources it needs to modernize. At the same time, the IRS is implementing critical tax law changes, including the corporate alternative minimum tax and green credits provisions.

I am honored to be considered for the position of Chief Counsel of the IRS. The Office of Chief Counsel plays an integral role in promoting a fair tax system through the guidance it issues, litigation it pursues, and legal advice it provides to IRS offices.

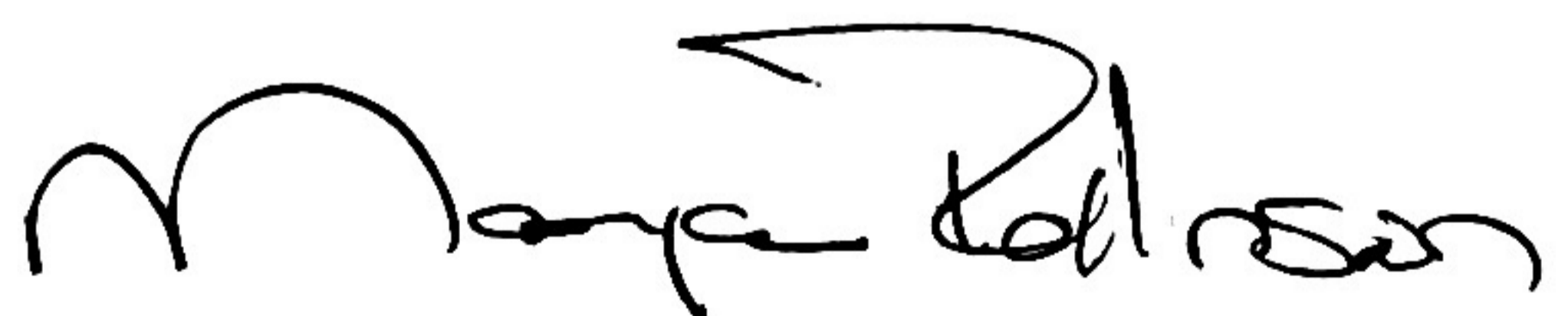
If confirmed, I commit to the high ethical standard this Administration has required of all confirmed appointees. Specifically, the recusals in the President's Ethics Pledge (Executive Order No. 13989) require me to recuse myself for a period of two years from participating personally and substantially in any matters involving any former employer or client identified in my ethics agreement. If confirmed, I agree to extend this recusal term from two to four years. I do not intend or expect to seek a waiver from these recusals. However, if unanticipated circumstances were to arise, I commit to considering all available alternatives – in close consultation with agency ethics officials – prior to seeking a waiver.

Further, I affirm that I have not been promised by an employer any promotion, salary increase, or other compensation in exchange for going back into government and later returning to a private sector role, and I will not enter into such an agreement in the future.

For four years after leaving government service, I also commit not to lobby, or to support lobbying activities directed toward, the Treasury Department or the IRS, or to participate in litigation to which the Treasury Department or the IRS is a party, or in any cases brought by the IRS against any clients.

I also commit not to seek employment or compensation from, including as a result of any board service, any company (including law firms and large accounting firms) that I interact with or that has a client that I interact with during my time in government for four years following my tenure, if confirmed, as IRS Chief Counsel.

Sincerely,

A handwritten signature in black ink, appearing to read "Marjorie Rollinson". The signature is fluid and cursive, with a large, sweeping initial "M" and a long, horizontal flourish extending to the right.

Marjorie Rollinson