United States Senate

WASHINGTON, DC 20510

July 15, 2026

The Honorable Scott Bessent
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue NW
Washington, DC 20220

Frank Bisignano
Chief Executive Officer
Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224

Dear Secretary Bessent and Mr. Bisignano:

We write to determine whether the Internal Revenue Service (IRS) intends to implement Acting Attorney General Blanche's order[1] purporting to shield President Trump, his family, and his businesses from tax audits, given that a federal judge has now stated that this order violates federal law.

From the start, this order—styled as part of a settlement to *Trump v. IRS*—has appeared to be both illegal and corrupt. The Department of Justice lacks the authority to declare in a settlement that the IRS will drop audits unrelated to the lawsuit being settled.[2] Federal law also bars the President and White House officials from requesting that the IRS end audits into particular taxpayers.[3] The sole purpose of this order appears to have been to corruptly shield the President and his family from accountability for potential violations of federal law.

Now, a July 13, 2026 ruling from a federal judge has confirmed that the Acting Attorney General's order is illegal.[4] The judge's order explains that the May 19 order violates 26 U.S.C. § 7217,[5] which prohibits the President and certain executive branch officials from interfering with tax audits and investigations, stating:

> The Release Order also purports to bar the IRS from conducting any future tax audits of President Trump, his sons, and their entities. This provision directly contravenes 26 U.S.C. § 7217, titled "Prohibition on executive branch influence over taxpayer audits and other investigations,". . . The explicit text of this statute prohibits President Trump and

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[1] New York Times, "Read the Key Provision Involving Audits of Trump's Returns," May 19, 2026, https://www.nytimes.com/interactive/2026/05/19/us/politics/trump-irs-doj-lawsuit-audit-addendum.html.
[2] The Tax Law Center, "Statement on Trump lawsuit and potential settlement," Brandon DeBot and Dave Hubbert, May 13, 2026, https://taxlawcenter.org/blog/statement-on-trump-lawsuit-and-potential-settlement.
[3] *Id.*
[4] Order, Donald J. Trump et al. v. Internal Revenue Service et al., No. 26-20609, Southern District of Florida, July 13, 2026, p. 34, https://democracyforward.org/wp-content/uploads/2026/07/Trump-v-IRS-106-Order-on-Sanctions.pdf.
[5] *Id;* 26 U.S.C. 7217(a) states "It shall be unlawful for any applicable person to request, directly or indirectly, any officer or employee of the Internal Revenue Service to conduct or terminate an audit or other investigation of any particular taxpayer with respect to the tax liability of such taxpayer."

> his lawyers—one of whom was former White House Counsel—from asking for or promoting termination of an audit directed toward him. And acquiescing to any such demand is wholly incompatible with the duties of . . . CEO Bisignano for the IRS . . . to enforce the law and protect the public interest.[6]

The IRS should not and cannot implement illegal orders. We therefore request that you answer the following questions by July 22, 2026, in addition to the questions contained in the letter regarding *Trump v. IRS* dated May 21, 2026[7] from Senators Warren and Wyden:

1) Has the IRS implemented any part of Acting Attorney General Blanche's May 19 order? If so, please specify the types of actions the IRS has taken to do so (e.g., closing agreements), the number of taxpayers affected, and any new internal IRS policies related to the May 19 order.

2) Has the IRS ceased all actions to implement any part of Acting Attorney General Blanche's May 19 order? If not, why not?

3) If IRS agents had reason to believe that President Trump or another plaintiff in *Trump v. IRS* may have violated tax laws prior to May 19, 2026, would current IRS policy prevent the IRS from investigating further?

4) Has the IRS Office of Chief Counsel conducted an analysis of whether the order is legal under 26 U.S.C. § 7217? If so, what did the analysis conclude?

Thank you for your attention to this important matter.

Sincerely,

Elizabeth Warren
United States Senator

Ron Wyden
United States Senator
Ranking Member, Committee on Finance

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[6] Order, Donald J. Trump et al. v. Internal Revenue Service et al., No. 26-20609, Southern District of Florida, July 13, 2026, pp. 34-35, https://democracyforward.org/wp-content/uploads/2026/07/Trump-v-IRS-106-Order-on-Sanctions.pdf.

[7] Letter from U.S. Senators Elizabeth Warren and Ron Wyden to Secretary Bessent and IRS CEO Bisignano, May 21, 2026, https://www.warren.senate.gov/wp-content/uploads/media/doc/letter_to_treasury_and_irs_re_trump-irs_settlement.pdf.