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September 13, 2026

James Gadwood
Chief Counsel-Designate, Internal Revenue Service
The White House
1600 Pennsylvania Avenue NW
Washington, DC 20500

Dear Mr. Gadwood:

Congratulations on your nomination to serve as Chief Counsel for the Internal Revenue Service (IRS). The Chief Counsel is the chief legal advisor to the IRS Commissioner on all matters related to the interpretation, administration, and enforcement of the Internal Revenue Laws, as well as any and all other legal matters.[1] Given your background as a senior lawyer and member for a firm that represents large, tax-dodging corporations and the President's private business interests, I am concerned that, if confirmed, you would enter this role with significant conflicts of interest that could cloud your judgment or raise questions about the integrity of official decisions in which you are involved.

I write to request that you mitigate those conflicts by agreeing to: (1) recuse, for four years, from any specific-party particular matters involving your former clients and employers and all particular matters that are likely to directly and predictably affect their financial interests, (2) for at least four years after leaving office, refrain from seeking compensation, including through employment, as a board member, or as a consultant or contractor, from a company that has been engaged in a dispute or other interaction with the IRS regarding which you provided legal advice, (3) not legally represent President Trump, his family, or any related companies for at least four years after you leave office, and (4) not serve as a lobbyist, either as a registered lobbyist or informal "shadow lobbyist," for at least four years after you leave office.

You are a member and the vice chair of the tax department at the law firm Miller & Chevalier, where you have worked since 2016.[2] Miller & Chevalier has represented President Trump in his personal capacity on tax matters, and you disclosed that the firm received at least $5,000 in compensation from DJT Holdings LLC, one of President Trump's main holding companies for his businesses and subsidiaries.[3] Among other holdings, DJT Holdings owns a majority stake in

[1] Internal Revenue Service, "Office of Chief Counsel at a glance," https://www.irs.gov/about-irs/office-of-chief-counsel-at-a-glance.
[2] New York Times, "Trump's Pick for Top I.R.S. Lawyer Works at Firm That Represents Him," Andrew Duehren, June 23, 2026, https://www.nytimes.com/2026/06/23/us/politics/trump-top-irs-lawyer.html; Miller & Chevalier, "James R. Gadwood," https://www.millerchevalier.com/professional/james-r-gadwood.
[3] New York Times, "Trump's Pick for Top I.R.S. Lawyer Works at Firm That Represents Him," Andrew Duehren, June 23, 2026, https://www.nytimes.com/2026/06/23/us/politics/trump-top-irs-lawyer.html; Bloomberg Tax, "IRS

Trump Media and Technology Group Corporation, the parent company of Truth Social.[4] Your financial disclosures do not provide enough information to determine how much in total you or the firm received from DJT Holdings, and when asked by my staff, you have refused to provide additional information as to whether you personally represented the President or his interests. But public reporting has indicated that Miller & Chevalier has represented DJT Holdings in tax matters, and you are the vice chair of the firm's tax department.[5]

These payments from DJT Holdings could present a serious conflict of interest if you are confirmed as IRS Chief Counsel. The IRS must apply the law fairly, even if the application of the law runs contrary to the President's personal interest. For instance, it is unlawful for the President to direct the IRS to perform or terminate an audit,[6] and the IRS has traditionally audited the President each year as a matter of policy.[7] Especially given the President's repeated attempts to weaponize the IRS against his political enemies[8] and his ongoing attempt to receive special treatment and avoid IRS scrutiny,[9] you may be asked to provide counsel on whether a request from the President is lawful or not. In light of your firm's previous engagement on behalf of DJT Holdings on tax matters, and your position as vice chair of Miller & Chevalier's tax department, the public might reasonably wonder whether you would be biased in the President's favor. The public might also reasonably wonder whether you will return to Miller & Chevalier when your term as IRS Chief Counsel expires, in which case you might be motivated to advise the IRS in the President's favor in anticipation of his being a client of yours after your service in government.

During your time at Miller & Chevalier, the firm has also represented a number of large corporations in their disputes against the IRS.[10] In the past year, your firm received compensation from giant corporations including Honda, Northrop Grumman, Shell, Toyota, Exxon, Nissan, Con Edison, and Marriott.[11] According to your biography on the firm's website, you have represented "large corporations in the automotive, aerospace, energy, hospitality, technology, and public utility industries; large partnerships in the investment fund industry; and high-wealth individuals" in IRS

Lawyer Pick Brings Dealmaking Skills, Potential Minefields," Erin Slowey, July 13, 2026, https://news.bloombergtax.com/daily-tax-report/irs-lawyer-pick-brings-dealmaking-skills-potential-minefields.

[4] CNBC, "Trump transfers all his DJT shares to his revocable trust, new SEC filings show," Dan Mangan, December 20, 2024, https://www.cnbc.com/2024/12/20/trump-transfers-all-his-djt-shares-to-his-revocable-trust-sec-filings-show.html.

[5] New York Times, "Trump's Pick for Top I.R.S. Lawyer Works at Firm That Represents Him," Andrew Duehren, June 23, 2026, https://www.nytimes.com/2026/06/23/us/politics/trump-top-irs-lawyer.html; Bloomberg Tax, "IRS Lawyer Pick Brings Dealmaking Skills, Potential Minefields," Erin Slowey, July 13, 2026, https://news.bloombergtax.com/daily-tax-report/irs-lawyer-pick-brings-dealmaking-skills-potential-minefields.

[6] NYU Tax Law Center, "IRS Staff Must Reject and Report Attempts at Political Interference in Tax Investigations," Brandon DeBot and Michael Kaercher, April 17, 2025, https://taxlawcenter.org/blog/irs-staff-must-reject-and-report-attempts-at-political-interference-in-tax-investigations.

[7] Tax Notes, "Tax History: Why Presidents Are Audited Every Year," Joseph J. Thorndike, February 25, 2019, https://www.taxnotes.com/tax-history-project/tax-history-why-presidents-are-audited-every-year/2019/02/22/2957m.

[8] Politico, "New IRS proposal threatens universities' tax-exempt status over diversity programs," Brian Faler, September 3, 2026, https://www.politico.com/news/2026/09/03/irs-universities-tax-exempt-status-01063478.

[9] New York Times, "Trump to Appeal Judge's Ruling Denouncing I.R.S. Suit as Exercise in Self-Dealing," Alan Feuer and Andrew Duehren, July 31, 2026, https://www.nytimes.com/2026/07/31/us/politics/trump-appeal-irs-lawsuit-ruling.html.

[10] OGE Form 278, [On file with the Office of U.S. Senator Elizabeth Warren]; Miller & Chevalier, "James R. Gadwood," https://www.millerchevalier.com/professional/james-r-gadwood.

[11] *Id*.

examinations and audits.[12] If confirmed, you will be responsible for representing and advising the IRS in disputes with corporations and individuals,[13] which may include some of your firm's recent clients whose interests have historically been in direct conflict with those of the IRS. The public might reasonably question your ability to be impartial in such matters.

Your ethics agreement was approved by the Office of Government and Ethics and released to the public on June 24, 2026.[14] But, as described below, this agreement has serious shortcomings. During the Biden Administration, several appointees mitigated concerns about their own potential conflicts of interest by going beyond what was required under ethics law, the presidential ethics pledge, and even agreements with the Office of Government Ethics and the Designated Agency Ethics Officials.[15] I urge you to do the same, particularly when the President has refused to institute a presidential ethics pledge for his administration.[16]

First, I ask that you commit to recuse yourself for four years from all specific-party particular matters involving your former clients and employers and all particular matters that are likely to directly and predictably affect their financial interests. Your relationships with former clients, including your potential relationship with President Trump and members of his family as well as with large, tax-dodging corporations, will raise questions about your impartiality if you participate in decisions about enforcement actions and other matters that involve them.

In your ethics agreement, you agreed to recuse yourself from specific-party matters involving former clients you represented in the past year, pursuant to 5 C.F.R. § 2635.502.[17] However, that

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[12] Miller & Chevalier, "James R. Gadwood," https://www.millerchevalier.com/professional/james-r-gadwood.
[13] NYU Tax Law Center, "The IRS Office of Chief Counsel," February 1, 2026, https://taxlawcenter.org/the-federal-tax-system-explained/the-irs-office-of-chief-counsel.
[14] Letter from IRS Chief Counsel-Designate James Gadwood to Department of Treasury Alternate Designated Agency Ethics Official Mark A. Vetter , June 24, 2026, https://extapps2.oge.gov/201/Presiden.nsf/PAS+Index/0FC409B2953A9C4385258E23002DE029/$FILE/Gadwood%2C%20James%20%20finalEA.pdf.
[15] U.S. Senator Elizabeth Warren, "Senator Warren Secures Historic Ethics Commitments from NIH Nominee, Dr. Monica Bertagnolli Pledges Not to Work for Giant Pharmaceutical Companies Immediately After Government Service," press release, August 29, 2023, https://www.warren.senate.gov/newsroom/press-releases/senator-warren-secures-historic-ethics-commitments-from-nih-nominee-dr-monica-bertagnolli-pledges-not-to-work-for-giant-pharmaceutical-companies-immediately-after-government-service; U.S. Senator Elizabeth Warren, "In Response to Senator Warren's Questions, Secretary of Defense Nominee General Lloyd Austin Commits to Recusing Himself from Raytheon Decisions for Four Years," press release, January 19, 2021, https://www.warren.senate.gov/newsroom/press-releases/in-response-to-senator-warrens-questions-secretary-of-defense-nominee-general-lloyd-austin-commits-to-recusing-himself-from-raytheon-decisions-for-four-years; Response from to be Assistant Secretary of the Treasury for Investment Security to Questions for the Record from U.S. Senator Elizabeth Warren, [DATE], [On file with the Office of U.S. Senator Elizabeth Warren]; Executive Order 13989, "Ethics Commitments by Executive Branch Personnel," January 20, 2021, https://www.federalregister.gov/documents/2021/01/25/2021-01762/ethicscommitments-by-executive-branch-personnel; 5 CFR 2634.801, https://www.ecfr.gov/current/title-5/chapter-XVI/subchapter-B/part-2634/subpart-H.
[16] Campaign Legal Center, "On Day One of His Presidency, Trump Ignored Yet Another Ethics Norm," Kristen Roehrig, January 23, 2025, https://campaignlegal.org/update/day-one-his-presidency-trump-ignored-yet-another-ethics-norm.
[17] Letter from IRS Chief Counsel-Designate James Gadwood to Department of Treasury Alternate Designated Agency Ethics Official Mark A. Vetter , June 24, 2026, https://extapps2.oge.gov/201/Presiden.nsf/PAS+Index/0FC409B2953A9C4385258E23002DE029/$FILE/Gadwood%2C%20James%20%20finalEA.pdf.

standard falls short of President Trump's 2017 ethics pledge, which required appointees to recuse themselves from former clients' and employers' specific-party matters for two years.[18] Furthermore, over a dozen Biden appointees, including former IRS Chief Counsel Marjorie Rollinson,[19] voluntarily agreed to recuse themselves from their former clients' specific-party matters for four years — going beyond the two-year recusal requirement in former President Trump's and President Biden's ethics pledges.[20] Given the serious risk of a conflict of interest or the appearance thereof, you should lengthen your commitment and agree to recuse yourself for four years after taking office from specific-party particular matters involving your former law firm, as well as your and your former law firm's clients. You should further commit to recuse yourself from particular matters (including those of general applicability) that are likely to have a direct and predictable effect on the financial interests of your former law firm and former clients. For example, Kenneth Kies, who served as Acting Chief Counsel of the IRS earlier this year and had previously acted as President Trump's attorney on tax matters, recused himself from all matters at the IRS concerning President Trump while he served in the Chief Counsel role.[21]

Second, for at least four years after leaving office, you should commit not to seek compensation, including through employment, as a board member, or as a consultant or contractor, from a company that has been engaged in a dispute or other interaction with the IRS regarding which you provided legal advice. If, for example, you were to return to your work as a legal representative for wealthy individuals or large corporations soon after leaving the Treasury, the public would reasonably question whether you were cashing in on your executive-branch connections and government expertise to benefit a company looking to curry favor in the course of enforcement actions or skirt regulations that you personally led.

Numerous Biden administration appointees have voluntarily agreed to this four-year cooling-off period. For example, the person who held your role during the Biden Administration, IRS Chief Counsel Marjorie Rollinson, made the following voluntary commitment: "I . . . 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."[22] Other former officials have made similar agreements, including: members of the Federal Reserve Board of Governors, such as Lisa Cook and Philip Jefferson, who agreed to not work for a financial

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[18] White House, "Executive Order: Ethics Commitments by Executive Branch Appointees," January 28, 2017, https://trumpwhitehouse.archives.gov/presidential-actions/executive-order-ethics-commitments-executive-branch-appointees/.

[19] U.S. Senator Elizabeth Warren, "At Nomination Hearing, Senator Warren Secures Unprecedented Ethics Commitments from IRS Chief Counsel Nominee," press release, September 28, 2023, https://www.warren.senate.gov/newsroom/press-releases/at-nomination-hearing-senator-warren-secures-unprecedented-ethics-commitments-from-irs-chief-counsel-nominee/.

[20] White House, "Executive Order: Ethics Commitments by Executive Branch Appointees," January 28, 2017, https://trumpwhitehouse.archives.gov/presidential-actions/executive-order-ethics-commitments-executive-branch-appointees/; Executive Order 13989, Ethics Commitments by Executive Branch Personnel, January 25, 2021, https://www.federalregister.gov/documents/2021/01/25/2021-01762/ethicscommitments-by-executive-branch-personnel.

[21] New York Times, "Trump Keeps Immunity from I.R.S., a Victory in a Long-Running Feud," Andrew Duehren, June 5, 2026, https://www.nytimes.com/2026/06/05/us/politics/trump-immunity-tax-audit.html.

[22] Letter from former IRS Chief Counsel Marjorie Rollinson to U.S. Senator Elizabeth Warren, September 22, 2023, https://www.warren.senate.gov/imo/media/doc/Marjorie%20Rollinson_Letter_9222023.pdf.

services company; former National Institutes of Health Director Monica Bertagnolli, who agreed to not work for giant pharmaceutical companies; and military leaders who agreed to not work for defense contractors.[23]

Third, you should commit not to legally represent the President, his family, or any related organizations for at least four years after leaving office, including DJT Holdings and any other organization owned by the Donald J. Trump Revocable Trust, and any other organization owned by the Trump family. If you do not make such a commitment, the public might reasonably question whether the potential of future compensation for legal services from the Trump family might cloud your judgment in advising the IRS. For instance, you might be disinclined to inform the President that a request he has made of the IRS is unlawful if you anticipated receiving compensation from the President or his private business interests in the future. The public might also reasonably wonder whether President Trump or members of his family would be able to influence your decisions with the promise of future compensation.

Finally, you should commit not to serve as a registered lobbyist or informal "shadow lobbyist" for four years after leaving office. The rampant revolving door of former government officials lobbying the agencies and congressional committees where they once worked, while their government relationships remain fresh, erodes Americans' faith in the federal government. To mitigate that concern, President Trump's ethics pledge from his first term required appointees to refrain from lobbying their former agencies for five years after leaving office.[24] Furthermore, multiple Biden administration appointees agreed to post-government lobbying restrictions, including IRS Chief Counsel Marjorie Rollinson, Treasury Assistant Secretary for Investment Security Paul Rosen, and Defense Secretary Lloyd Austin.[25] You should commit to refrain from lobbying for at least four years after leaving office, either as a formal registered lobbyist or

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[23] U.S. Senator Elizabeth Warren, "Senator Warren Secures Historic Ethics Commitments from NIH Nominee, Dr. Monica Bertagnolli Pledges Not to Work for Giant Pharmaceutical Companies Immediately After Government Service," press release, August 29, 2023, https://www.warren.senate.gov/newsroom/press-releases/senator-warren-secures-historic-ethics-commitments-from-nih-nominee-dr-monica-bertagnolli-pledges-not-to-work-for-giant-pharmaceutical-companies-immediately-after-government-service; U.S. Senator Elizabeth Warren, "In Response to Senator Warren's Questions, Secretary of Defense Nominee General Lloyd Austin Commits to Recusing Himself from Raytheon Decisions for Four Years," press release, January 19, 2021, https://www.warren.senate.gov/newsroom/press-releases/in-response-to-senator-warrens-questions-secretary-of-defense-nominee-general-lloyd-austin-commits-to-recusing-himself-from-raytheon-decisions-for-four-years; U.S. Senator Elizabeth Warren, "In Response to Senator Warren, Federal Reserve Nominees Make Historic Ethics Commitments," press release, February 10, 2022, https://www.warren.senate.gov/newsroom/press-releases/in-response-to-senator-warren-federal-reserve-nominees-make-historic-ethics-commitments.

[24] White House, "Executive Order: Ethics Commitments by Executive Branch Appointees," January 28, 2017, https://trumpwhitehouse.archives.gov/presidential-actions/executive-order-ethics-commitments-executive-branch-appointees/.

[25] Letter from former IRS Chief Counsel Marjorie Rollinson to U.S. Senator Elizabeth Warren, September 22, 2023, https://www.warren.senate.gov/imo/media/doc/Marjorie%20Rollinson_Letter_9222023.pdf; U.S. Senator Elizabeth Warren, "In Response to Senator Warren's Questions, Secretary of Defense Nominee General Lloyd Austin Commits to Recusing Himself from Raytheon Decisions for Four Years," press release, January 19, 2021, https://www.warren.senate.gov/newsroom/press-releases/in-response-to-senator-warrens-questions-secretary-of-defense-nominee-general-lloyd-austin-commits-to-recusing-himself-from-raytheon-decisions-for-four-years; Response from to be Assistant Secretary of the Treasury for Investment Security to Questions for the Record from U.S. Senator Elizabeth Warren, [DATE], [On file with the Office of U.S. Senator Elizabeth Warren].

informal “shadow lobbyist” — given that former high-level officials can leverage their influence not only by directly lobbying but through facilitating others to do so.

By making these commitments, you would increase Americans’ trust in your ability to serve the public interest — rather than the special interests of the President or mega-corporations seeking tax breaks — during your time at the IRS. I urge you to demonstrate a commitment to public integrity by agreeing to these requests and further ask that you reply in writing to the following questions before a vote on your nomination in the Senate Finance Committee:

1. Will you commit to recuse yourself from all specific-party matters involving your former clients and employers, and all particular matters that are likely to directly and predictably affect their financial interests, for at least four years?
2. Will you commit to not seek compensation, including through employment, as a board member, or as a consultant or contractor, from a company that has been engaged in a dispute or other interaction with the IRS regarding which you provided legal advice during your term of service, for at least four years after leaving office?
3. Will you commit not to legally represent the President, his family, or any related organizations for at least four years after leaving office, including DJT Holdings and any other organization owned by the Donald J. Trump Revocable Trust, and any other organization owned by the Trump family?
4. Will you commit not to serve as a lobbyist — including through work as an informal “shadow lobbyist” — for at least four years after leaving office?
5. Will you commit not to seek a waiver from the White House regarding any ethics matter?
6. Have you received any payment or non-cash benefit from a current, former, or potential future employer contingent upon your service in government? Do you commit to not enter into an agreement in the future that would provide any payment or non-cash benefit from a current, former, or potential future employer contingent upon your service in government?
7. Have you personally represented or advised President Trump, a member of his family, or any associated business interest in tax matters? If so, for how long? Please provide start and end dates.
8. Please provide a full accounting of all payments you or your firm have received from DJT Holdings or any other organization owned by the Trump family, including the dates of each such payment.

Thank you for your attention to this important matter.

Sincerely,

Elizabeth Warren
United States Senator