

Statement of James R. Gadwood
Nominee for Chief Counsel of the Internal Revenue Service and Assistant
General Counsel in the Department of the Treasury
U.S. Senate Committee on Finance
September 15, 2026

Chairman Crapo, Ranking Member Wyden, and Members of the Committee, I am honored to appear before you today as the President's nominee for Chief Counsel of the Internal Revenue Service.

I'd like to begin by thanking my wife and four sons who are sitting behind me. I would not be here today without their love and support. I also thank my parents and my family and friends who are in the audience or watching online.

Next, I'd like to thank President Trump and Secretary Bessent for placing their trust and confidence in me.

I'd also like to thank Professor Ted Sims for inspiring me to become a tax lawyer, my mentors for the time they have invested in me over the course of my career, my colleagues at Miller & Chevalier for their friendship, and the dedicated employees at the IRS Office of Chief Counsel for their service to the country. It would be an honor to lead them, to learn from them, and to work alongside them.

Finally, I thank God for the many blessings he has bestowed upon me, my family, and this great country in which we all live. I offer today's hearing up to him in gratitude.

I am deeply humbled by this nomination and mindful of the distinguished lawyers who have led the IRS Office of Chief Counsel over the past 157 years. They include Robert Jackson, who later served as a U.S. Supreme Court Justice; E. Barrett Prettyman, whose name now marks the courthouse of the U.S. Court of Appeals for the D.C. Circuit just down Constitution Avenue from where we sit today; and Robert Miller who more than a century ago founded the law firm of Miller & Chevalier where I have proudly worked as a tax lawyer for the last ten years. If confirmed, I

will strive to honor their legacy with the skill and professionalism the role of IRS Chief Counsel demands and deserves.

I view this nomination as a tremendous opportunity. First and foremost, an opportunity to use my talents in service of my country. Also, an opportunity to set an example for my sons about the importance of service, sacrifice, embracing challenges, and trusting always in God's divine providence. And finally, an opportunity to take on what I personally believe to be the greatest tax-lawyer job in the world. Only forty-nine people have been formally appointed to this role. It would be a privilege to be the fiftieth.

The IRS was originally and for many years known as the Bureau of Internal Revenue. Nearly seventy-five years ago it was renamed the Internal Revenue *Service*. That last word, "Service," was intentional and matters a great deal. It reflects an obligation not merely to administer the tax laws, but to serve the American people who must understand and comply with them. The IRS Office of Chief Counsel's mission statement reflects this service-oriented focus in its opening three words: "Serve America's taxpayers"

If confirmed, serving America's taxpayers will be a priority for me. This includes timely guidance that gives taxpayers the certainty they need to make investment decisions and the clarity they need to file accurate tax returns; principled legal advice that seeks to ensure taxpayers pay no more and no less tax than the Internal Revenue Code requires; and high-quality legal representation of the IRS that facilitates effective and efficient enforcement and collection action.

Thank you for your time today, for meeting with me over the last several weeks, and for considering my nomination.