

Testimony of Rose E. Jenkins
Nominee to Serve as Judge on the United States Tax Court
Nomination Hearing before the Senate Committee on Finance
June 4, 2024

Good morning, Chairman Wyden, Ranking Member Crapo, and other members of the Finance Committee. Thank you for holding this hearing to consider my nomination to serve on the United States Tax Court. I'm also grateful to the Committee staff for their efforts throughout this process. I appreciate the opportunity to be here today, accompanied by my parents, Antonio Jenkins-Lara and Rose Jenkins, and my husband, Daniel Horner, whose encouragement and support has been unwavering. I would also like to thank my many mentors and other colleagues throughout my career who have taught and challenged me to be the best tax attorney that I can be and provided me the opportunities that have led to me being here today. And I am grateful to the President for nominating me and providing me the chance, if confirmed, to serve the tax system of which I have been a part my entire career.

I have had a variety of roles in the tax system and have always been guided by a drive to make sense of the tax laws and apply them in a principled manner befitting our system of voluntary tax compliance. I have worked with taxpayers struggling to get their arms around the tax consequences of messy facts that often came about as a result of simply living their lives and operating their businesses. And I have worked with dedicated public servants who work zealously to ensure that not only the letter but the spirit of the law is followed. Ultimately, the complexity of the tax laws, the broad and uncertain scope of facts that may be relevant to any particular question, and the inherent tension between the IRS and taxpayers mean that there are many cases in which they do not see eye to eye. That makes the mission of the Tax Court so critical. By providing a national forum for the expeditious resolution of disputes, based on a careful consideration of the merits of each case, it instills confidence in taxpayers that they will receive a fair hearing. And the Tax Court's efforts to ensure a uniform interpretation of the Code provide certainty and stability that benefits not only the taxpayers that appear before it, but all stakeholders in the tax system at large.

In addition to allowing me to develop a deep understanding of particular areas of the tax law, my career has given me an appreciation of the differing perspectives, not only between the government and taxpayers, but also among different types of taxpayers. That understanding, as well the experience engaging in the collaborative analytical and decision-making processes entailed, will benefit me as a member of the Tax Court working collegially to ensure uniform application of the law. More broadly, my experiences throughout my career have instilled in me a propensity for close, careful listening and thorough, open-minded analysis and discussion, which are critical to fair and impartial judgment. If confirmed, I commit to maintaining these principles in service of the Tax Court's critical mission. I look forward to answering the Committee's questions.