

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

Thank you Chairman Wyden, Ranking Member Crapo, and distinguished members of the Finance Committee. Thank you for scheduling this hearing and processing my nomination.

Thank you to President Biden for nominating me to serve as a Judge on the United States Tax Court. I am humbled and honored by the opportunity to continue to serve on the court, if confirmed.

Thank you to Congressman James E. Clyburn for his introduction this morning, and for him and his staff for their support throughout this process. As native South Carolinians, my family and I are grateful to the Congressman for his service to this nation and our beloved home state.

I acknowledge and thank my wife, Courtney, who is my best friend, fiercest defender, and ultimate cheerleader. My sons, Brooks and Myles, whom I love so much are here today, and because of them, I strive to be the best version of myself daily.

My father, Robert, is watching remotely this morning, and I thank him for modeling hard work and tenacity. I honor the memory of my mother, Darlean, a former public school educator, who instilled in me the importance of obtaining an education and being there for people in their time of need. Whether it was taking my siblings and me with her to deliver meals through the Meals on Wheels program or encouraging me to become involved with the United Way, she made sure we understood the duty to give back to our community and to serve others.

To my siblings, Erica, Marcus, and Jason, along with extended family members, my mother and father-in-law, Major (Ret.) Ricardo and Dr. Diane Wingate, my church family and friends who are watching remotely, thank you for your love, prayers, and support. Finally, I would like to thank the Chief Judge of the Tax Court, my fellow judicial officers on the Court, Anita Rizek, Legislative Counsel for the Tax Court, and my former supervisors, Erik Doerring, Nancy Gilmore, and Thomas Mackinson for their support during the public phase of this nomination process.

As a law student and young lawyer, I clerked for Judge J. Michelle Childs, now a Circuit Judge for the United States Court of Appeals for the D.C. Circuit but then as a judge on the South Carolina Circuit Court. I learned from Judge Childs the importance of evaluating the parties' arguments thoroughly, conducting comprehensive research to provide sound legal analysis, and administering justice with a calm temperament. This experience is why I desired to become a judge. As a Special Trial Judge I have strived daily to implement these traits of proper judicial temperament and skill to competently serve the public.

Since concluding my legal education, I represented taxpayers and the IRS before the Tax Court. As a tax lawyer, I acquired an understanding of the challenges taxpayers and the IRS face while developing solid listening and communication skills, strong research and writing skills, and good judgment. As a Special Trial Judge, I demonstrate proper traits of proper judicial temperament and skill in conducting motions hearings and trials and resolving disputes through written orders and published opinions. While the cases I will hear as a Tax Court Judge will differ in content and

complexity from my current role, I will bring my current and prior professional experiences to this new role, if confirmed, in adjudicating tax disputes in an impartial and expeditious manner.

Mr. Chairman, Ranking Member Crapo, and Members of the Committee, thank you for your consideration. I am happy to answer any questions.