

Testimony of Kashi Way
Nominee to Serve as Judge on the United States Tax Court
Nomination Hearing before the Senate Committee on Finance
June 4, 2024

Chairman Wyden, Ranking Member Crapo, and Members of the Finance Committee, thank you for holding this hearing to consider my nomination to serve as a judge on the United States Tax Court. I am honored to have been nominated by the President, and I greatly appreciate the opportunity to be here today. Thank you also to the committee staff for their assistance throughout this process.

I am joined this morning by my wife Diane and my sons Ian and Evan, whose love and support have been a continuous source of strength for me. I am also joined by my 81-year-old mother, who flew in from California. She raised me as a single mom on a secretary's salary before going to night school to become a computer programmer. Without her as a role model, I certainly would not be here today. I also want to acknowledge Tom Barthold, my boss and the Chief of Staff of the Joint Committee on Taxation. Finally, I am grateful for the numerous friends who are in attendance or watching virtually.

For more than 19 years, I have been serving the Congress on the staff of the Joint Committee on Taxation. During that time, I have worked under multiple Chairmen from both parties, and my goal has always been to provide the best nonpartisan advice possible. As you all know, there is a lot of behind-the-scenes work that goes into every tax bill that comes up for a vote. The tax legislative process is one that requires thoughtfulness, patience, and dedication. It has truly been an honor and a privilege to help you prepare your legislation and advance your policies over these many years.

As anyone who has filed a tax return knows, our tax system is complicated and can frustrate even well-intentioned taxpayers. The Tax Court affords taxpayers a crucial forum for resolving civil disputes with the IRS. It is my desire to contribute to the fairness of the tax system by helping to resolve these disputes in a manner that ensures taxpayers have the opportunity to be heard and pay no more than what is required under the law.

If I am confirmed, I will take the skills I have learned on the Joint Committee staff to serve the country in a different capacity. In particular, I will continue to work thoughtfully, patiently, and with dedication to ensure fairness in the tax system. If confirmed as a judge, I promise to impartially apply the law to the facts before me in the resolution of tax disputes.

Thank you again for the opportunity to appear today, and I look forward to your questions.