

Crapo Statement at Tax Court Nominations

July 10, 2024

Washington, D.C.—U.S. Senate Finance Committee Ranking Member Mike Crapo (R-Idaho) delivered the following remarks at a nominations hearing to consider Jeffrey Samuel Arbeit, Benjamin A. Guider III and Cathy Fung to be Judges on the U.S. Tax Court.

As prepared for delivery:

“Thank you, Mr. Chairman, and welcome to our three nominees: Mr. Arbeit; Ms. Fung; and Mr. Guider.

“Congratulations on your nominations and thank you all for your willingness to serve.

“This Committee convened last month to consider three other nominees to be judges for the United States Tax Court.

“During that hearing, I discussed the Tax Court’s unique role as a forum for the resolution of disputes between taxpayers and the IRS.

“The Tax Court plays a vital role in the maintenance of our tax laws, and the judges nominated to these positions must be prepared to carry out their duties with the highest degree of skill and integrity.

“It is essential to keep the Tax Court staffed with highly qualified judges to ensure that taxpayers receive fair, impartial and efficient hearings.

“If confirmed, each of you will play a critical role in upholding public trust in our nation’s tax system, which American taxpayers expect and deserve.

“I thank each of the nominees for their dedication to our country, and I look forward to hearing your testimony.

“Thank you, Mr. Chairman.”