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Wyden Hearing Statement on Tax Court Nominations

As Prepared for Delivery

The Finance Committee meets this morning to discuss three nominations to the U.S. Tax Court.

I'll begin with Jeffrey Arbeit, who has served for nearly a decade as a legislation counsel with the staff of the Joint Committee on Taxation. His work there focuses on some of the most complicated areas of tax law, including international taxation, as well as financial assets, transactions and markets. Mr. Arbeit also brings private sector experience, and clerked on the Tax Court as well.

I'll take this opportunity to repeat what I said at our last hearing on tax court nominees, when Kashi Way's nomination was up for discussion. At this committee we are big fans of the hardworking folks over at JCT. We could not do our jobs without their professionalism and expertise. As sorry as we are to lose them when these nominations come up, our loss is the country's gain.

Next up, Cathy Fung is a Deputy Area Counsel at the IRS Office of Chief Counsel, where she has held multiple positions since 2009. Like Mr. Arbeit, she also brings valuable private sector experience and previously served as an attorney-advisor for a Tax Court judge.

Benjamin Guider has experience spanning a decade and a half advising clients on a variety of tax issues, including low-income housing and tax-exempt bonds. He's currently an affordable housing attorney and a member of the American Bar Association's Forum on Affordable Housing and Community Development Law.

I want to thank all three nominees for their willingness to serve on the tax court. The tax court is an essential feature of our tax system, and it's the best opportunity Americans have to dispute a bill before they have to pay. It's a major source of fairness for taxpayers, and it relieves a lot of pressure that would otherwise fall on other courts.

Again, thanks to the nominees for being here today. I look forward to Q&A.

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