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Wyden Urges Committee Approval of U.S. Tax Court Nominees *As Prepared for Delivery*

The Finance Committee meets this morning to vote on three nominations. Jeffrey Arbeit, Cathy Fung, and Benjamin Guider are all nominated to serve as judges of the United States Tax Court. I'll have brief remarks on each nominee before I turn it over to Senator Crapo.

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.

First up today is Jeffrey Arbeit, who has served for nearly a decade as a legislation counsel with the staff of the Joint Committee on Taxation. His work has focused on some of the most complicated areas of tax law, including proposals dealing with international tax issues and financial markets. Mr. Arbeit also brings private sector experience, and clerked on the Tax Court as well.

I'll repeat what I've said many times now about the wonderful team over at the JCT. This committee could not do our jobs without their professionalism and expertise. We're sorry to lose anybody from JCT, but we know Mr. Arbeit will make an excellent judge.

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.

Finally, 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.

This group of nominees had an excellent hearing a few weeks ago. I support each of them, and I urge all my colleagues to do the same.

One final note on the status of Tax Court nominations. I was pleased the Senate voted yesterday to confirm the nominations of Adam Landy and Kashi Way to serve as Tax Court judges. I am working with my colleagues to ensure we can bring Rose Jenkins' nomination to the floor for a final confirmation vote as soon as possible, so she too can get to work for the American people. Senator Schumer has assured me it's also a priority for him. Ms. Jenkins is another highly-qualified nominee, and I strongly support her nomination. I'm hopeful we'll be able to move all these nominations soon.

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