

1 OPEN EXECUTIVE SESSION TO CONSIDER FAVORABLY REPORTING
2 THE NOMINATIONS OF JAMES R. IVES, TO BE INSPECTOR
3 GENERAL, DEPARTMENT OF THE TREASURY; ROSE E. JENKINS, TO
4 BE A JUDGE OF THE UNITED STATES TAX COURT; ADAM B.
5 LANDY, TO BE A JUDGE OF THE UNITED STATES TAX COURT; AND
6 KASHI WAY, TO BE A JUDGE OF THE UNITED STATES TAX COURT

7

8 THURSDAY, JUNE 13, 2024

9 U.S. Senate,

10 Committee on Finance,

11 Washington, DC.

12

13 The meeting was convened, pursuant to notice, at
14 9:46 a.m., in Room SD-215, Dirksen Senate Office
15 Building, Hon. Ron Wyden (chairman of the committee)
16 presiding.

17

18 Present: Senator Crapo.

19 Also present: Democratic Staff: Eric LoPresti,
20 Detailee; Joshua Sheinkman, Staff Director; Tiffany
21 Smith, Deputy Staff Director and Chief Counsel; and
22 Ryder Tobin, Senior Investigative Counsel and
23 Nominations Advisor. Republican Staff: Becky Cole,
24 Chief Economist; Courtney Connell, Chief Tax Counsel;
25 Andrew Dell'Orto, Policy Advisor; Gregg Richard, Staff

1 Director; and James Williams, Tax and Economic Policy
2 Advisor.
3

1 OPENING STATEMENT OF HON. RON WYDEN, A U.S. SENATOR FROM
2 OREGON, CHAIRMAN, COMMITTEE ON FINANCE

3

4 The Chairman. The Committee will come to order. We
5 meet today to consider four pending nominations, Mr.
6 James Ives, Ms. Rose Jenkins, Mr. Adam Landy and Mr.
7 Kashi Way. We'll use the time now to make statements on
8 the nominees. I'm going to make a short statement,
9 followed by Senator Crapo, our Ranking Member, and then
10 followed by any other Finance member who wishes to make
11 a statement.

12 At that point if we have a quorum we'll proceed to
13 the vote. If we don't have a quorum, which I believe
14 will be the case. We'll recess until the next roll call
15 vote on the Senate floor expected to be at 11:30. The
16 Committee will reconvene on the floor to have the vote.
17 Is that acceptable to you, Senator Crapo?

18 Senator Crapo. Yes.

19 The Chairman. With respect to my opening statement,
20 we're going to vote on the four nominations, James Ives,
21 nominated to serve as Inspector General of the
22 Department of Treasury. Ms. Rose Jenkins, Adam Landy
23 and Kashi Way, are all nominated to serve as Judges in
24 the United States Tax Court. I'll have brief remarks on
25 these nominees, and Senator Crapo will be free to make

1 his remarks.

2 To kick off the nominees, with respect to Treasury
3 Inspector General, this is the watchdog at the Treasury
4 Department, key to rooting out fraud, waste and abuse.
5 The Inspector General oversees a multi-billion dollar
6 budget, and some of the most powerful economic levers
7 there are. Treasury has not confirmed an Inspector
8 General for five years. It's important that the
9 person's role is undaunted by political pressure, and
10 willing to tackle big challenges.

11 James Ives is a strong nominee. He brings a wealth
12 of oversight and law enforcement experience to the
13 table, and from all corners of government. His three
14 decade career spans working in defense criminal
15 investigative service, the IG offices at Nassau, and the
16 Government Publishing Office, the State Department,
17 Diplomatic Service, and U.S. Coast Guard Investigative
18 Service.

19 His broadest things will serve him well as Treasury
20 Inspector General. With respect to the three Court
21 nominations, this Court is the Judicial backbone in the
22 Federal Tax Code. Americans rely on the Court to
23 dispute tax bills before they need to pay them. It's
24 the key to making sure taxpayers are heard in a timely
25 manner.

1 The three nominees have experience in both the
2 public and private sector. That experience will be
3 invaluable. Rose Jenkins has 15 years of experience in
4 the Tax Court. She's now an attorney in the IRS Office
5 of Associate Chief Counsel for Procedure and
6 Administration.

7 Adam Landy has served as a Special Trial Judge on
8 the Tax Courts since 2021. He has several years of
9 experience at the Office of the IRS Chief's Counsel in
10 Baltimore and elsewhere.

11 Kashi Way is a Senior Legislative Counsel with the
12 Joint Committee on Taxation. He's been there 18 years,
13 and had a major impact on about every piece of energy
14 legislation that has moved in the Congress, and other
15 legislation. This Committee will be sorry to lose Mr.
16 Way on the Joint Committee, but that is the gain of the
17 Tax Court, and the American people.

18 All four of these nominees are very qualified for
19 the roles that they're nominated to fill. I support
20 each of them, I urge my colleagues to do the same, and
21 I'll turn this over to Senator Crapo.\

1 OPENING STATEMENT OF HON. MIKE CRAPO, A U.S. SENATOR
2 FROM IDAHO

3
4 Senator Crapo. Thank you very much, Mr. Chairman,
5 and I will briefly comment on each of the nominees as
6 well. Mr. Ives has significant experience in the
7 Inspector General community, and I appreciate his many
8 years of public service, and willingness to serve as the
9 Inspector General of the Treasury Department if
10 confirmed.

11 I was encouraged by his commitment to keep Congress
12 fully informed in the oversight of the Treasury
13 Department, and to provide prompt and thorough responses
14 to the Finance Committee. It is critical to have an
15 effective Inspector General to monitor how the taxpayer
16 dollars are spent, and to ensure a professional level of
17 work at the IG's office.

18 I look forward to Mr. Ives partnering with Congress
19 to hold objective oversight of the Treasury Department.
20 Moving to the other three nominees under consideration
21 today, Ms. Jenkins, Mr. Landy and Mr. Way, who have been
22 nominated to serve as Judges of the U.S. Tax Court.
23 Each of these nominees are without question, highly
24 qualified tax experts, and they have each committed to
25 being fair and impartial to all individuals before the

1 Court.

2 Mr. Way has served on the staff of the Joint
3 Committee, as the Chairman has indicated for taxation
4 for nearly 20 years, providing important advice to the
5 members during this enactment of key tax legislation. I
6 appreciate Mr. Way's work with this Committee over the
7 years.

8 If confirmed, I fully expect each of the nominees to
9 treat taxpayers with the respect and dignity and
10 fairness they deserve, and for these reasons, I will be
11 voting yes on each of these nominees, and I encourage my
12 colleagues to do the same. Thank you, Mr. Chairman.

13 The Chairman. Thank you very much, Senator Crapo.
14 It's evident that there is not a quorum present, so at
15 this point, unless there's an objection, the Committee
16 will recess and reconvene to vote on the nominations
17 following the first vote that will occur at 11:30 off
18 the Senate floor in Room 219.

19 Without objection, it's so ordered the Committee
20 stands in recess.

21 [Whereupon, at 9:53 a.m., the meeting was recessed.]

1 The open executive session was reconvened,
2 pursuant to notice, on Thursday, June 13, 2024, at 11:30
3 a.m., in Room S-219, U.S. Capitol, Hon. Ron Wyden
4 (chairman of the committee) presiding.

5 The Chairman. The committee will come to order.
6 We now have a quorum. I move that we favorably report
7 the nomination of James Ives.

8 Senator Crapo. Seconded.

9 The Chairman. The Clerk will call the roll.

10 The Clerk. Ms. Stabenow?

11 Senator Stabenow. Aye.

12 The Clerk. Ms. Cantwell?

13 Senator Cantwell. Aye.

14 The Clerk. Mr. Menendez?

15 Senator Wyden. Aye by proxy.

16 The Clerk. Mr. Carper?

17 Senator Carper. Aye.

18 The Clerk. Mr. Cardin?

19 Senator Cardin. Aye.

20 The Clerk. Mr. Brown?

21 Senator Brown. Aye.

22 The Clerk. Mr. Bennet?

23 Senator Bennet. Aye.

24 The Clerk. Mr. Casey?

25 Senator Casey. Aye.

1 The Clerk. Mr. Warner?
2 Senator Warner. Aye.
3 The Clerk. Mr. Whitehouse?
4 Senator Whitehouse. Aye.
5 The Clerk. Ms. Hassan?
6 Senator Hassan. Aye.
7 The Clerk. Ms. Cortez Masto?
8 Senator Cortez Masto. Aye.
9 The Clerk. Ms. Warren?
10 Senator Wyden. Aye by proxy.
11 The Clerk. Mr. Crapo?
12 Senator Crapo. Aye.
13 The Clerk. Mr. Grassley?
14 Senator Grassley. Aye.
15 The Clerk. Mr. Cornyn?
16 Senator Crapo. Aye by proxy.
17 The Clerk. Mr. Thune?
18 Senator Thune. Aye.
19 The Clerk. Mr. Scott?
20 Senator Crapo. Nay by proxy.
21 The Clerk. Mr. Cassidy?
22 Senator Crapo. Aye by proxy.
23 The Clerk. Mr. Lankford?
24 Senator Lankford. Aye.
25 The Clerk. Mr. Daines?

1 Senator Daines. Aye.

2 The Clerk. Mr. Young?

3 Senator Crapo. Aye by proxy.

4 The Clerk. Mr. Barrasso?

5 Senator Barrasso. Aye.

6 The Clerk. Mr. Johnson?

7 Senator Crapo. Aye by proxy.

8 The Clerk. Mr. Tillis?

9 Senator Tillis. Aye.

10 The Clerk. Mrs. Blackburn?

11 Senator Crapo. Aye by proxy.

12 The Clerk. Mr. Chairman?

13 The Chairman. Aye.

14 The clerk will announce the vote.

15 The Clerk. Mr. Chairman, the final tally is 26
16 ayes and 1 nay.

17 The Chairman. The "ayes" have it.

18 We'll next move to favorably report the nomination
19 of Rose Jenkins.

20 Senator Crapo. Seconded.

21 The Chairman. The Clerk will call the roll.

22 The Clerk. Ms. Stabenow?

23 Senator Stabenow. Aye.

24 The Clerk. Ms. Cantwell?

25 Senator Cantwell. Aye.

1 The Clerk. Mr. Menendez?
2 Senator Wyden. Aye by proxy.
3 The Clerk. Mr. Carper?
4 Senator Carper. Aye.
5 The Clerk. Mr. Cardin?
6 Senator Cardin. Aye.
7 The Clerk. Mr. Brown?
8 Senator Brown. Aye.
9 The Clerk. Mr. Bennet?
10 Senator Bennet. Aye.
11 The Clerk. Mr. Casey?
12 Senator Casey. Aye.
13 The Clerk. Mr. Warner?
14 Senator Warner. Aye.
15 The Clerk. Mr. Whitehouse?
16 Senator Whitehouse. Aye.
17 The Clerk. Ms. Hassan?
18 Senator Hassan. Aye.
19 The Clerk. Ms. Cortez Masto?
20 Senator Cortez Masto. Aye.
21 The Clerk. Ms. Warren?
22 Senator Wyden. Aye by proxy.
23 The Clerk. Mr. Crapo?
24 Senator Crapo. Aye.
25 The Clerk. Mr. Grassley?

1 Senator Grassley. Aye.
2 The Clerk. Mr. Cornyn?
3 Senator Crapo. Aye by proxy.
4 The Clerk. Mr. Thune?
5 Senator Thune. Aye.
6 The Clerk. Mr. Scott?
7 Senator Crapo. Nay by proxy.
8 The Clerk. Mr. Cassidy?
9 Senator Crapo. Aye by proxy.
10 The Clerk. Mr. Lankford?
11 Senator Lankford. Aye.
12 The Clerk. Mr. Daines?
13 Senator Daines. Aye.
14 The Clerk. Mr. Young?
15 Senator Crapo. Aye by proxy.
16 The Clerk. Mr. Barrasso?
17 Senator Barrasso. Aye.
18 The Clerk. Mr. Johnson?
19 Senator Crapo. Aye by proxy.
20 The Clerk. Mr. Tillis?
21 Senator Tillis. Aye.
22 The Clerk. Mrs. Blackburn?
23 Senator Crapo. Nay by proxy.
24 The Clerk. Mr. Chairman?
25 The Chairman. Aye.

1 The clerk will announce the vote.

2 The Clerk. Mr. Chairman, the final tally is 25
3 ayes and 2 nays.

4 The Chairman. The "ayes" have it. We'll now
5 consider favorably reporting the nomination of Adam
6 Landy.

7 Senator Crapo. Seconded.

8 The Chairman. The Clerk will call the roll.

9 The Clerk. Ms. Stabenow?

10 Senator Stabenow. Aye.

11 The Clerk. Ms. Cantwell?

12 Senator Cantwell. Aye.

13 The Clerk. Mr. Menendez?

14 Senator Wyden. Aye by proxy.

15 The Clerk. Mr. Carper?

16 Senator Carper. Aye.

17 The Clerk. Mr. Cardin?

18 Senator Cardin. Aye.

19 The Clerk. Mr. Brown?

20 Senator Brown. Aye.

21 The Clerk. Mr. Bennet?

22 Senator Bennet. Aye.

23 The Clerk. Mr. Casey?

24 Senator Casey. Aye.

25 The Clerk. Mr. Warner?

1 Senator Warner. Aye.
2 The Clerk. Mr. Whitehouse?
3 Senator Whitehouse. Aye.
4 The Clerk. Ms. Hassan?
5 Senator Hassan. Aye.
6 The Clerk. Ms. Cortez Masto?
7 Senator Cortez Masto. Aye.
8 The Clerk. Ms. Warren?
9 Senator Wyden. Aye by proxy.
10 The Clerk. Mr. Crapo?
11 Senator Crapo. Aye.
12 The Clerk. Mr. Grassley?
13 Senator Grassley. Aye.
14 The Clerk. Mr. Cornyn?
15 Senator Crapo. Aye by proxy.
16 The Clerk. Mr. Thune?
17 Senator Thune. Aye.
18 The Clerk. Mr. Scott?
19 Senator Crapo. Nay by proxy.
20 The Clerk. Mr. Cassidy?
21 Senator Crapo. Aye by proxy.
22 The Clerk. Mr. Lankford?
23 Senator Lankford. Aye.
24 The Clerk. Mr. Daines?
25 Senator Daines. Aye.

1 The Clerk. Mr. Young?

2 Senator Crapo. Aye by proxy.

3 The Clerk. Mr. Barrasso?

4 Senator Barrasso. Aye.

5 The Clerk. Mr. Johnson?

6 Senator Crapo. Aye by proxy.

7 The Clerk. Mr. Tillis?

8 Senator Tillis. Aye.

9 The Clerk. Mrs. Blackburn?

10 Senator Crapo. Aye by proxy.

11 The Clerk. Mr. Chairman?

12 The Chairman. Aye.

13 The clerk will announce the vote.

14 The Clerk. Mr. Chairman, the final tally is 26
15 ayes and 1 nay.

16 The Chairman. The "ayes" have it.

17 Finally we'll consider favorably reporting the
18 nomination of Kashi Way.

19 Senator Crapo. Seconded.

20 The Chairman. The Clerk will call the roll.

21 The Clerk. Ms. Stabenow?

22 Senator Stabenow. Aye.

23 The Clerk. Ms. Cantwell?

24 Senator Cantwell. Aye.

25 The Clerk. Mr. Menendez?

1 Senator Wyden. Aye by proxy.
2 The Clerk. Mr. Carper?
3 Senator Carper. Aye.
4 The Clerk. Mr. Cardin?
5 Senator Cardin. Aye.
6 The Clerk. Mr. Brown?
7 Senator Brown. Aye.
8 The Clerk. Mr. Bennet?
9 Senator Bennet. Aye.
10 The Clerk. Mr. Casey?
11 Senator Casey. Aye.
12 The Clerk. Mr. Warner?
13 Senator Warner. Aye.
14 The Clerk. Mr. Whitehouse?
15 Senator Whitehouse. Aye.
16 The Clerk. Ms. Hassan?
17 Senator Hassan. Aye.
18 The Clerk. Ms. Cortez Masto?
19 Senator Cortez Masto. Aye.
20 The Clerk. Ms. Warren?
21 Senator Wyden. Aye by proxy.
22 The Clerk. Mr. Crapo?
23 Senator Crapo. Aye.
24 The Clerk. Mr. Grassley?
25 Senator Grassley. Aye.

1 The Clerk. Mr. Cornyn?
2 Senator Crapo. Aye by proxy.
3 The Clerk. Mr. Thune?
4 Senator Thune. Aye.
5 The Clerk. Mr. Scott?
6 Senator Crapo. Nay by proxy.
7 The Clerk. Mr. Cassidy?
8 Senator Crapo. Aye by proxy.
9 The Clerk. Mr. Lankford?
10 Senator Lankford. Aye.
11 The Clerk. Mr. Daines?
12 Senator Daines. Aye.
13 The Clerk. Mr. Young?
14 Senator Crapo. Aye by proxy.
15 The Clerk. Mr. Barrasso?
16 Senator Barrasso. Aye.
17 The Clerk. Mr. Johnson?
18 Senator Crapo. Aye by proxy.
19 The Clerk. Mr. Tillis?
20 Senator Tillis. Aye.
21 The Clerk. Mrs. Blackburn?
22 Senator Crapo. Nay by proxy.
23 The Clerk. Mr. Chairman?
24 The Chairman. Aye.
25 The clerk will announce the vote.

1 The Clerk. Mr. Chairman, the final tally is 25
2 ayes and 2 nays.

3 The Chairman. The "ayes" have it. I thank my
4 colleagues for their attendance. All nominations will
5 be reported to the floor, and the committee stans
6 adjourned.

7 [Whereupon, at 12:17 p.m., the meeting was
8 adjourned.]

	STATEMENT OF:	PAGE
1		
2	Hon. Ron Wyden,	3
3	a U.S. Senator from Oregon,	
4	chairman, Committee on Finance	
5		
6	Hon. Mike Crapo,	6
7	a U.S. Senator from Idaho	