

Adam B. Landy
Nominee to Serve as Judge on the United States Tax Court
Responses to Questions for the Record

Senator Cortez Masto

Question 1

Background: If confirmed as a Judge to the United States Tax Court, you will be responsible for interpreting how our tax laws apply to a wide variety of plaintiffs – everything from multinational corporations with large legal teams to small businesses and individuals who appear before court without counsel.

Question: *What role would you give to legislative intent, conference report language, or statements from Members of Congress as you interpret and apply regulations affecting tax law?*

Answer: The U.S. Supreme Court has established judicial precedent regarding the interpretation and application of statutes and regulations affecting tax law. I adhere to that precedent in my current role as a Special Trial Judge of the U.S. Tax Court, and if confirmed as a Judge, I will continue to do so.

Senator Crapo

Question 1

In Fiscal Year 2023, there were around 22,000 cases filed and 31,500 closed at the Tax Court. That was the second-least amount of cases filed in the last seven years and the second-most cases closed in the same time span.

If confirmed, how will you prioritize providing fair and impartial decisions while also managing your caseload efficiently?

Answer: From my experiences as a Special Trial Judge, I have developed processes to handle my caseload efficiently. If confirmed, I will promptly review cases assigned to me by the Chief Judge to determine whether any legal disputes exist which would prevent the cases from being calendared for trial. Thereafter, I will encourage communication and cooperation between taxpayers and the IRS to facilitate settlement or a streamlined trial if settlement cannot be reached. Next, I will use the case management features in DAWSON, the Court's document management system, to ensure all deadlines are properly calendared and to monitor the litigants' compliance with all deadlines. Finally, I will allow the parties to be heard through pretrial evidentiary hearings or through testimony elicited at trial which will allow me to issue fair and impartial opinions.

Question 2

The IRS Office of Chief Counsel is responsible for representing the government in matters before the Tax Court, and is thereby involved in every dispute before the court. Some stakeholders have expressed concern that this close relationship may lead to unjust outcomes.

If confirmed, what will you do to ensure you remain fair and impartial to all parties, and ensure you will not provide special preferences?

Answer: As a Special Trial Judge, I take my ethical responsibilities and obligations seriously and will continue to do so, if confirmed. I will treat all parties who come before the Court in the same manner and apply the law evenhandedly to the facts presented.

Senator Daines

Question 1

As of April 2024, the US Tax Court had a backlog of 750 conservation easement cases. Last Congress, my bill, the Charitable Conservation Easement Program Integrity Act, was signed into law to provide clarity on a number of these cases. Since then, a number of cases have been decided with differing outcomes, setting various precedents, and a large backlog remains.

If confirmed to the US Tax Court, how will you approach these cases and help clear the backlog?

Answer: Presently, the Court schedules conservation easement cases for trial when taxpayers and the IRS can commit to a definite trial date. If confirmed, I will request assignment of easement cases which are ripe for trial and subsequent opinion. Upon assignment of these cases, I will work with taxpayers and the IRS to get the cases ready for trial. Specifically, I will solicit cooperation between the litigants to identify as many efficiencies as possible in the pretrial process, for instance, permitting the parties to stipulate as many undisputed facts as possible through the discovery process and other pretrial means. Hopefully, this approach will facilitate seamless trial presentation and expeditious resolution of the cases by published opinion or resolution by the parties.

Senator Young

While the questions below are numerically separated by theme for clarity and convenience, some may include sub-part questions denoted alphabetically. **Please note that individual responses to each sub-question are expected** and that a single response to multiple sub-questions will be treated as unresponsive.

For the purposes of questions that clearly end in “yes or no,” answers other than “yes” or “no” will similarly be deemed unresponsive to such questions.

Question 1

The Tax Court plays a critical role in interpreting tax law and resolving disputes between the IRS and taxpayers. As a nominee for this Article I judgeship, you will be responsible for hearing a wide range of cases.

Can you elaborate on your approach to applying the law impartially and ensuring consistent application of tax code to all taxpayers, regardless of their background?

Answer: As a Special Trial Judge, I strive to understand the litigants' positions, clearly communicate my expectations for the case as it progresses from the pretrial phase to trial, and carefully review the evidence and arguments presented by the litigants at trial. This approach has allowed me to apply the law evenhandedly to the facts presented. If confirmed as a Judge of the U.S. Tax Court, I will continue to take this approach, which I believe helps me apply the law impartially while ensuring consistent application of the Internal Revenue Code.

Question 2

- a) *Given the tremendous backlog of cases currently facing the U.S. Tax Court, what specific strategies would you implement to expedite case resolution?*

Answer: As a Special Trial Judge, I work to expeditiously resolve tax disputes through written orders and published opinions. I will employ the same approach to expedite case resolution, if confirmed. I will emphasize communication and cooperation between the litigants to resolve any legal problems hindering the case from proceeding to trial and case resolution. If confirmed, I will expedite resolution of tax disputes by continuing to implement the strategies I developed while serving as a Special Trial Judge.

- b) *Would you consider increasing the number of hours that the U.S. Tax Court is open to hear cases?*

Answer: The Chief Judge of the U.S. Tax Court assigns trial sessions to Judges. For certain cities and when necessary, the Court increases the number of trial sessions, as well as the total number of cases assigned to those cities. If confirmed, I commit to being assigned as many trial sessions as possible to resolve the Court's collective case inventory.

- c) *How do you envision these strategies mitigating the harmful effects that prolonged case backlogs have on taxpayers awaiting decisions?*

Answer: These strategies will facilitate the expeditious resolution of the parties' tax disputes. If confirmed, I will continue to incorporate these strategies developed as a Special Trial Judge to reduce the time taxpayers wait for a resolution of their tax disputes.

Question 3

The lack access to the Public Access to Court Electronic Records (PACER) service has been a significant concern for many taxpayers. It often takes an expensive courier service or an in person visit for a taxpayer to access records on their case.

- a) *What measures would you propose to enhance the accessibility and transparency of court records through PACER?*

Answer: The U.S. Tax Court does not use PACER for management of court records. The U.S. Tax Court utilizes a case document management system, known as DAWSON, to allow taxpayers to file petitions electronically and for the parties to file and access pleadings and other documents electronically for no fee. The U.S. Tax Court balances the need for access to court records with the duty to prevent the inadvertent disclosure of taxpayers' financial and personally identifiable information, which are commonly included in Tax Court filings. The public may, free of charge, utilize DAWSON to search, view, and print Court orders and published opinions. In August 2023, the Court further expanded free public access to stipulated decisions, posttrial briefs, and amicus briefs.

b) How do you believe improved access to these records would impact taxpayer service and trust in the judicial process?

Answer: Improved access to court records via DAWSON instills public confidence in the U.S. Tax Court's mission to provide uniform interpretation of internal revenue laws in a fair and transparent manner.