

Senate taxwriters advance Tax Court nominees

A week after holding a nomination hearing, the Senate Finance Committee on June 13 voted to approve three nominees to the US Tax Court and send them on to the full Senate for confirmation. If their nominations ultimately clear that chamber, Rose Jenkins, Adam Landy, and Kashi Way will begin 15-year terms adjudicating disputes between the IRS and taxpayers.

Landy was approved by a committee vote of 26-1, while Jenkins and Way were both approved by votes of 25-2. Sen. Tim Scott, R-S.C., was the only member of the panel to oppose all three nominees. Taxwriter Marsha Blackburn, R-Tenn., joined him in opposing Jenkins and Way.

Jenkins is currently an attorney in the office of the IRS Associate Chief Counsel (Procedure and Administration), Way has spent 19 years as a staff member at the Joint Committee on Taxation, and Landy has been serving as a special trial judge for the Tax Court since 2021.

Filling a depleted bench

The Tax Court has been relying on special trial judges as one way to handle its vacancies and the backlog of cases that arose during the early years of the COVID-19 pandemic; however, under the court's rules, special trial judges aren't authorized to make decisions in large cases, making the need for a full bench important.

There are currently six vacancies among the 19 seats on the court. That count will be reduced to three if the nominees approved by the Finance Committee this week are confirmed by the Senate. In May, President Biden nominated Jeffrey Arbeit, Cathy Fung, and Benjamin Guider III to fill the three remaining Tax Court vacancies, but the Finance Committee has not yet scheduled a hearing to vet them.

Treasury IG nominee also approved

The Finance Committee also voted June 13 to approve the nomination of James Ives to serve as Treasury Department inspector general (IG), by a margin of 26-1, with Tim Scott casting the lone opposing vote. Ives currently is a deputy inspector general at the Defense Department.

The IG's office at Treasury has broad authority over the department's operations generally, as opposed to the office of the Treasury Inspector General for Tax Administration (TIGTA), which focuses more narrowly on the IRS and the administration of tax laws.

No word on timing for Senate votes

Senate confirmation votes for the Tax Court and Treasury nominees that the Finance Committee advanced this week have not yet been scheduled.

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