

## Senate approves another Tax Court nominee—and fills the bench

The Senate voted 59-37 on November 14 to confirm Cathy Fung to a 15-year term as a judge on the US Tax Court.

Fung, who has worked in the IRS Office of Chief Counsel since 2009 and currently is a deputy counsel, began her legal career as an attorney-advisor at the court. President Biden nominated her to be a judge in May and the Finance Committee advanced her nomination to the full Senate in July.

### A full bench

Fung's confirmation fills the last of what had been six vacant seats on the 19-member court. Nominees Rose Jenkins, Jeffrey Arbeit, and Benjamin Guider III were confirmed in late September. Adam Landy and Kashi Way went to the bench in July. (For details on the Senate Finance Committee's hearing to consider the nominations of Fung, Arbeit, and Guider, see *Tax News & Views*, Vol. 25, No. 24, July 12, 2024. For coverage of the Finance Committee's hearing on the nominations of Jenkins, Landy, and Way, see *Tax News & Views*, Vol. 25, No. 21, June 14, 2024.)

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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. Under the court's rules, however, special trial judges aren't authorized to make decisions in large cases, which, according to supporters of the Biden administration's six nominees, made the need for a full bench critical.

[URL: https://www.ustaxcourt.gov/resources/ropp/Rule-182\\_Amended\\_03202023.pdf](https://www.ustaxcourt.gov/resources/ropp/Rule-182_Amended_03202023.pdf)

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