

Testimony of Jeffrey Samuel Arbeit
Nominee to Serve as Judge on the United States Tax Court
Nomination Hearing before the Senate Committee on Finance
July 10, 2024

Thank you, Chairman Wyden, Ranking Member Crapo, and distinguished members of the Committee. Testifying before you today is an honor.

I am grateful to President Biden for nominating me to be a judge on the United States Tax Court. I also want to thank the Senate Finance Committee staff for their guidance throughout this process.

For the last nine years, I have had the privilege of serving members of Congress, including members of this Committee, as a lawyer on the staff of the nonpartisan Joint Committee on Taxation. My days have been spent working closely on policy from its origin as an idea, to its progression to a draft, to the long process of refining language and mechanics, all on a nonpartisan basis. During my time at the Joint Committee on Taxation, I have been privileged to work with members and their staff across the political spectrum on a wide variety of issues affecting taxpayers both large and small.

If confirmed, my focus will shift from proposals regarding what the law might be to cases disputing what the law is. Most cases before the Tax Court involve individuals and in many cases those individuals represent themselves. Their time before the court can be life changing. I will seek to serve them as I have served you: fairly and evenly.

I will strive also to apply the lessons I learned clerking for Judge James S. Halpern of the United States Tax Court, without whose support I would not be here today. Clerking for Judge Halpern taught me how to assess opposing arguments, think critically about differing interpretations of the law, and express complicated concepts clearly in writing. Above all, he demonstrated how to treat all taxpayers fairly and with compassion. I cannot thank him enough.

I also want to thank Professor Ted Sims of Boston University Law School, my former colleagues at Sullivan & Cromwell LLP, and my current colleagues at the Joint Committee on Taxation, especially our Chief of Staff, Tom Barthold.

Finally, I want to thank my parents, Susan and Robert, my sister, Miriam, and her partner, Jalane Schmidt.

I appreciate the opportunity to appear before you today and I look forward to answering your questions.