

Testimony of Benjamin A. Guider III  
Nominee to Serve as Judge on the United States Tax Court  
Nomination Hearing before the Senate Committee on Finance  
July 10, 2024

Good morning. Thank you, Chairman Wyden, Ranking Member Crapo, and other esteemed members of the Finance Committee. I am extremely grateful to all of you as well as your staff members for the opportunity to testify before you today. I am thankful to the President for nominating me to serve on the United States Tax Court and to his staff for their help throughout this process. I would also like to thank my wife, Julia, and our children, Benjamin, June, and Sarah. I would not be here without their love and support, nor would I be here without the love and support of my parents, Ben and Linda Guider. Thank you to them and to all my family and friends who have played roles large and small in my presence here today.

Finally, I would also be remiss if I did not express my gratitude to Kelly Longwell, my mentor and colleague. As attorneys, we learn and grow by reading, researching, and practicing the law, but our mentors add invaluable perspective and experience, which benefits us immeasurably along the way. Thank you to her and to all the other attorneys whose knowledge, support and guidance have helped me in my journey here.

For the last fifteen years, I have spent my career at Coats Rose and then Longwell Riess as a tax credit lawyer, specializing in low-income housing and historic rehabilitation credits and working through the challenges that taxpayers encounter in earning those credits. I have seen how the tax code can be a tool to restore a building in a neighborhood that badly needs revitalization or to provide housing for individuals or families of low and moderate income. It has been incredibly rewarding to represent clients who believe in such work. I have devoted my legal career to work that benefits communities, especially those of low and moderate income. I would like to continue that spirit of service by being a judge of the Tax Court in the service of our country and its taxpayers, particularly those who find themselves before the Tax Court and may be of limited experience or resources.

I believe that the experience and knowledge I have gained and the analytical mindset and abilities I have developed over my career would serve me well as a judge on the Tax Court, a position that demands those attributes. If confirmed, I will be methodical, fair, and impartial as I apply the law to the facts of each case before me.

Senators, it would be an honor to serve our country in the capacity of judge on the Tax Court. If confirmed, I pledge to perform the job to the best of my abilities for the duration of my term.

Thank you again for the opportunity to be here today. It is truly an honor, and I look forward to any questions that you may have.