

NOMINATION OF COURTNEY DUNBAR JONES

HEARING

BEFORE THE

**COMMITTEE ON FINANCE
UNITED STATES SENATE**

ONE HUNDRED FIFTEENTH CONGRESS

SECOND SESSION

ON THE

NOMINATION OF

COURTNEY DUNBAR JONES, TO BE A JUDGE
OF THE UNITED STATES TAX COURT

—————
DECEMBER 11, 2018
—————



Printed for the use of the Committee on Finance

—————
U.S. GOVERNMENT PUBLISHING OFFICE

COMMITTEE ON FINANCE

ORRIN G. HATCH, Utah, *Chairman*

CHUCK GRASSLEY, Iowa	RON WYDEN, Oregon
MIKE CRAPO, Idaho	DEBBIE STABENOW, Michigan
PAT ROBERTS, Kansas	MARIA CANTWELL, Washington
MICHAEL B. ENZI, Wyoming	BILL NELSON, Florida
JOHN CORNYN, Texas	ROBERT MENENDEZ, New Jersey
JOHN THUNE, South Dakota	THOMAS R. CARPER, Delaware
RICHARD BURR, North Carolina	BENJAMIN L. CARDIN, Maryland
JOHNNY ISAKSON, Georgia	SHERROD BROWN, Ohio
ROB PORTMAN, Ohio	MICHAEL F. BENNET, Colorado
PATRICK J. TOOMEY, Pennsylvania	ROBERT P. CASEY, JR., Pennsylvania
DEAN HELLER, Nevada	MARK R. WARNER, Virginia
TIM SCOTT, South Carolina	CLAIRE McCASKILL, Missouri
BILL CASSIDY, Louisiana	SHELDON WHITEHOUSE, Rhode Island

JEFFREY WRASE, *Staff Director and Chief Economist*
JOSHUA SHEINKMAN, *Democratic Staff Director*

CONTENTS

OPENING STATEMENTS

	Page
Hatch, Hon. Orrin G., a U.S. Senator from Utah, chairman, Committee on Finance	1
Wyden, Hon. Ron, a U.S. Senator from Oregon	2

WITNESS

Kaine, Hon. Tim, a U.S. Senator from Virginia	8
---	---

ADMINISTRATION NOMINEE

Jones, Courtney Dunbar, nominated to be a judge of the United States Tax Court, Washington, DC	11
--	----

ALPHABETICAL LISTING AND APPENDIX MATERIAL

Hatch, Hon. Orrin G.:	
Opening statement	1
Prepared statement	19
Jones, Courtney Dunbar:	
Testimony	11
Prepared statement	20
Biographical information	21
Responses to questions from committee members	27
Kaine, Hon. Tim:	
Testimony	8
Wyden, Hon. Ron:	
Opening statement	2
Prepared statement	28

**NOMINATION OF COURTNEY DUNBAR JONES,
TO BE A JUDGE OF THE
UNITED STATES TAX COURT**

TUESDAY, DECEMBER 11, 2018

U.S. SENATE,
COMMITTEE ON FINANCE,
Washington, DC.

The hearing was convened, pursuant to notice, at 10:04 a.m., in room SD-215, Dirksen Senate Office Building, Hon. Orrin G. Hatch (chairman of the committee) presiding.

Present: Senators Roberts, Thune, Isakson, Scott, Cassidy, Wyden, Nelson, Carper, Cardin, Bennet, and Casey.

Also present: Republican staff: Jeffrey Wrase, Staff Director and Chief Economist; Chris Allen, Senior Advisor for Benefits and Exempt Organizations; Andre Barnett, Tax Counsel; Becky Cole, Policy Director; and Nicholas Wyatt, Nominations and Tax Professional Staff Member. Democratic staff: Joshua Sheinkman, Staff Director; Michael Evans, General Counsel; Ian Nicholson, Investigator; and Tiffany Smith, Chief Tax Counsel.

**OPENING STATEMENT OF HON. ORRIN G. HATCH, A U.S.
SENATOR FROM UTAH, CHAIRMAN, COMMITTEE ON FINANCE**

The CHAIRMAN. I would like to welcome everyone to today's nomination hearing.

Today, we will consider the nomination of Ms. Courtney Dunbar Jones to be a judge for the United States Tax Court.

Before I speak to the position Ms. Jones has been nominated to, and her qualifications, I would like to note that this will likely be my last hearing as chairman of the Finance Committee. I have served on this committee since 1991, and, while I have had more than a few arguments sitting in this chair, I have also made a lot of friends here and negotiated the passage of a whole plethora of laws.

It has been one of the great honors of my life to serve on this committee. I will miss it, as well as my friends here on both sides of the aisle. I will miss them too. But I know I will be leaving the committee in capable hands.

Well now, on to the matter at hand. The U.S. Tax Court plays an important role in our tax system, as it is the only avenue for taxpayers to challenge what may be an improperly assessed tax liability before being forced to send in payment or receive a refund. Judges on the Tax Court are some of the very few government officials who deal face-to-face with individual taxpayers on issues re-

lating to their taxes. Therefore, it is important that we keep the Court staffed with qualified judges to ensure accountability to taxpayers and timely access. Ms. Jones, if confirmed, would serve as one of these important government officials.

Currently, Ms. Jones serves as a Senior Attorney in the Office of the Chief Counsel at the Internal Revenue Service, focusing on advising the IRS and Department of Justice on litigation in the Federal judiciary related to tax-exempt organizations. She completed her undergraduate degree at Hampton University, where she currently serves as a trustee, and is a 2004 graduate of Harvard Law School.

With over a decade's experience practicing tax law in both the public and private sectors, I have no doubt that she is duly qualified for the position that we are considering here today.

Ms. Jones is joined this morning by many friends and family, including the Honorable Vanessa Gilmore, U.S. District Court Judge for the Southern District of Texas. Judge Gilmore is also a graduate of Ms. Jones's alma mater, Hampton University, and has mentored her over the last 20 years.

Also here in support are several members of her sorority, Delta Sigma Theta. That is taking advantage of the committee. [Laughter.] No, that is a service sorority which focuses on lifelong scholarship and service.

I want to also recognize Colonel James George and his service of 27 years to the U.S. Army. Like Ms. Jones, he is a graduate of Hampton University and a fellow trustee.

We are also joined by several members of the U.S. Tax Court: Chief Judge Maurice Foley, Judge Tamara Ashford, Judge Elizabeth Copeland, Judge David Gustafson, Judge Kathleen Kerrigan, Judge L. Paige Marvel, Judge Elizabeth Crewson Paris, Special Trial Judge Diana Leyden, and Legislative Council Anita Rizek.

We want to welcome all of you here today. We are grateful to have you here. Ms. Jones, I want to thank you for being here today, and also thank you for your willingness to serve our country.

After Senators give their opening remarks, Senator Kaine will introduce Ms. Jones.

And with that, I will turn to my great friend, Ranking Member Wyden.

[The prepared statement of Chairman Hatch appears in the appendix.]

**OPENING STATEMENT OF HON. RON WYDEN,
A U.S. SENATOR FROM OREGON**

Senator WYDEN. Thank you very much, Mr. Chairman.

Ms. Jones, welcome to you. We have heard wonderful things about you, and I will have some more to say about you in a moment. But I think it would be fair to say at the outset that no one is ever going to be able to say you are not supportive of family values, because that is one large family you have in back of you. [Laughter.]

When you are with Senator Kaine, you are running with the right crowd. So I will have some more to say about you here in a moment.

This is likely our last committee hearing, colleagues, before the end of this Congress, and I want to talk for just a moment about Chairman Hatch.

I think we all understand his long tradition of decency and civility. He has always been a gentleman. He is passionate about representing the people of Utah and the work this committee does. And suffice it to say as a former boxer, he knows a thing or two about endurance. No one wants to face the Hatch right cross, which is quite renowned.

I think it is also fair to say that he has had a long record of accomplishment. He has always tried to work across both sides of the aisle. I can remember as a junior House member—when I had a full head of hair and rugged good looks—we were trying to help the community health centers.

They were paying enormous sums of money needlessly for malpractice costs. And Chairman Hatch and I—and he was willing to work with a junior House member—figured out a way to reduce those costs for community health centers so literally hundreds of thousands of visits for poor families and vulnerable kids were possible without spending any additional money.

And just in this last Congress, if you had said in January of 2017, in a polarized political environment, that this committee could have gotten a 10-year extension of the Children's Health Insurance Program, a program that Senator Hatch was there on the ground floor of with Senator Kennedy; a transformation of the Medicare program as it moves from acute illness to chronic illness, cancer, diabetes, and heart disease; and the largest overhaul of the child welfare program—an overhaul that Marian Wright Edelman, the renowned leader of the Children's Defense Fund, told me she had been dreaming about for decades—if anybody had told you that you could achieve that in this Congress, in this kind of political environment, everybody would have said that you were hallucinating. That happened under the leadership of Chairman Hatch—period, end of discussion. It did not happen by osmosis, and I want to thank him for that, and I think those matters will be long remembered.

One last piece of business with respect to Chairman Hatch, and then we will turn to our very qualified nominee, Ms. Jones.

Mr. Chairman, we wanted to get together here on the committee, and I think it would be fair to say that every member—I see Senator Thune, Senator Cassidy, my colleague Senator Nelson, Senator Cardin. We wanted to present you this morning with this special gavel—and I have been appreciative that, from time to time when I was fairly outspoken, I did not get hit with the gavel. I am very glad I will not get hit by this gavel, which is even bigger.

Mr. Chairman, on behalf of a very grateful committee, every Democrat, every Republican, we wanted to present you with—do you want to hold it up for your fans? [Laughter.]

The CHAIRMAN. I want to hold it up, because it is a wonderful gesture, as always.

Senator WYDEN. Okay.

To the business at hand—and by the way, colleagues, I would like to invite all of you to join me on the floor of the Senate. I think Senator Thune already is coming, but some of the others of you I

think are going too. We will have more to say on the floor of the Senate to congratulate Chairman Hatch during the course of the week.

[The prepared statement of Senator Wyden appears in the appendix.]

Senator NELSON. Ranking Member Wyden, would it be possible to say just a momentary comment about Senator Hatch?

Senator WYDEN. Sure; of course.

Senator NELSON. A lot of people within the sound of my voice do not know that Senator Hatch is an accomplished music writer, among his many talents. And I have even heard him actually sing, and he has the voice of a songbird.

The CHAIRMAN. Now that is going too far. [Laughter.]

Senator NELSON. Mr. Chairman, you have been a wonderful chairman. You have been a wonderful Senator. You have been a wonderful patriot as the president pro tempore in the short line of succession to the Presidency. You have stood very tall, as is your stature.

And, Mr. Chairman, I want to say in addition, and most importantly, you have been a gentleman, especially in a time that civility, courtliness, and respect for the other fellow is so important. And that you have been. Thank you.

The CHAIRMAN. Thank you.

Senator THUNE. Mr. Chairman?

Senator WYDEN. And I would only say to my colleagues, we are going to have a full-fledged bouquet-a-rama for the chairman on the floor of the Senate too.

Can Senator Thune make any remarks? Are you willing to—

The CHAIRMAN. Sure.

Senator WYDEN. Senator Thune?

Senator THUNE. Yes, thank you, Senator Wyden.

Mr. Chairman, I, like everybody here, just—I cannot imagine a Senate without Orrin Hatch.

I came here as a young staffer in January of 1985, and Senator Hatch had already been here for almost 10 years. He was not yet on this committee, but I just remember admiring, looking up to him, as a man of character, a great role model example for all of us who aspire to be in public life.

And so I was a young pup up here, and you were already making a mark. And, Senator Wyden, Senator Hatch has maintained not only his rugged good looks but his hair. [Laughter.]

And certainly one thing that he has never lost is his gentlemanliness, as everybody has said. He is going to go down as one of the most consequential members of the Senate, in terms of a record of legislative achievement and also for his example of character and leadership.

So I know that your wife Elaine, and your kids, and your grandkids, and your great-grandkids are looking forward to having more time with you. I am hoping you are going to spend a little more time going to the Utah Jazz basketball games and enjoying life. But this place will not ever forget you, Mr. Chairman. And I am grateful for having had the opportunity not only to serve under you, with you, on this committee, but just to admire your body of

work over what has been a long period of time in a place where it is very, very difficult to get things done.

So thank you for your service and for your leadership and for your example.

Senator WYDEN. Mr. Chairman, your fans are quite vociferous today about speaking out.

Senator Cardin?

Senator CARDIN. Well first, Mr. Chairman, I want to thank you for your dedication to public service. When I ran for the United States Senate and was able to join this body, I looked to Senator Hatch as the example of what a U.S. Senator should be.

Your civility, your commitment to the issues, your listening to both Democrats and Republicans, your ability to bring us together, your legacy of legislation that Senator Wyden has already talked about, and your friendship—I will always cherish the times when we have had an opportunity to exchange views and your willingness to try to come together to understand different points of view.

It has been pointed out that civility is lacking in our society today. It is not lacking in Orrin Hatch, and your legacy will live on for many decades in what you have been able to accomplish here in process and in substance.

And if I might, Mr. Chairman, I also would like to express my—when I came to the Senate, Leader Reid asked what committee I wanted to serve on. He asked for all my committees. I said, “Senate Finance Committee.” He said, “No, you are not going to get on Senate Finance Committee your first year. What committees do you want to serve on?” I said, “Senate Finance Committee.” There are many reasons for that, because of the great record of this committee and people serving like Senator Hatch.

But I also want to acknowledge Bill Nelson. Bill has been a true colleague on this committee and in the United States Senate. We have worked on many issues together. His leadership, particularly on space issues, but on so many different issues, will always be known—health issues, his concern for the people of Florida and for this Nation.

Bill, we are going to miss you. We are going to miss Orrin. The committee will never be the same again, but we thank both of you for your public service.

Senator WYDEN. And we are going to have more to say about Senator Nelson as well.

Mr. Chairman, your fans continue.

Senator Isakson?

Senator ISAKSON. Thank you very, very much, Senator Wyden.

You know, a number of years ago I heard the name Orrin Hatch for the first time. I said, “That sounds like a very special name. That is an unusual name for a person. I hope I get to meet that man one day.” Little did I know I would get the chance to meet him.

And he is not unusual, but he is very special. And he is a man of great dignity and civility and has done a great job for this committee and for our country for years and years and years.

But I want to tell you a thing I will never forget, Orrin, and that was the tax bill this year. Seven straight days and nights working until 1 o’clock in the morning with you as the chairman, and Sen-

ator Wyden as the ranking member, we went through a voluminous tax bill and finally got it all put to bed until the closing night when we were all making our final statements.

And I will never forget—you had been so dignified, and so responsive, and so respectful, and so articulate, and so intelligent, I just could not believe you could exceed it. But that night you did, because Sherrod Brown took his last shot at you, you threw out the script, and you still looked him straight in the eye. It was one of the best performances I have ever seen.

You do not catch him speechless often, but you did. You are a great chairman. You are a great friend. You are a great example to our country of what we all hope we can be like as Senators to the United States of America. I appreciate everything that you have done for me personally, for my State of Georgia, and for all of the things that you have done for this country.

You are a fine man, and I have enjoyed very much getting to know you, being a part of you. And I am glad I heard that name one day, and I am glad I got the chance to meet the man named Orrin Hatch. That is a great name and a great man. God bless you.

The CHAIRMAN. Well, thank you, Senator.

Senator WYDEN. Mr. Chairman and Ms. Jones, I am going to have some comments about you before breakfast, but Senator Cassidy would like to go next.

Senator CASSIDY. Chairman Hatch, Senator Thune spoke of coming in contact with you in 1985 when he was a young staffer. Probably about that time, I came in contact with you when I was toiling away as a physician and could not help but notice all this substantive, important, far-reaching legislation regarding lowering drug costs, your Hatch-Waxman bill for example, which made such a difference among my patients who otherwise could not afford their medicine and really set up a paradigm which has made the United States a leader in the world in that regard.

So in fact, I was such a fan of yours that when you ran for President and said you wanted everybody to give \$35, I sent in \$35. I said, "What a bargain."

So thank you for your service. The scripture says that the greatest among you shall be your servant. And you have been a servant, and that is what has made you so great.

So I thank you for your leadership of this committee, on behalf of the people of Utah and on behalf of all of Americans.

The CHAIRMAN. Thank you, Senator.

Senator WYDEN. Mr. Chairman, Senator Bennet.

Senator BENNET. Thank you.

Mr. Chairman, I have had the privilege of serving with you on this committee for over the past 5 years. It is hard for me to believe—I have not moved very far in 5 years, but I have been here for 5 years. Over that period, you have been a model for the Senate, the way you serve with dignity and grace, and perhaps most of all your humility, Mr. Chairman.

It would have been easy for somebody with your experience to dismiss younger members of the Senate when they got here, but that has not been my experience with you. You have always listened, even when we disagreed, which we sometimes did. But I

think you really have embodied the qualities of the West here, and you have reminded everybody what this place should be about.

This morning I asked my staff to put together a list of the things that you and I have worked on, everything that we have worked on over the years. And we have done a lot of things together, from streamlining the FDA approval process, the PATH Act, boosting innovation in health-care technology, the MEDTECH Act, to bringing breakthrough therapies to market more quickly—that has made a huge difference to patients and citizens all over the world.

I would run out of time if I listed everything, but that is just a little bit of what you have allowed me to do since I have been here. And it is an incredible record of bipartisanship, I think.

And I will remember your legacy every time I meet one of the 90,000 kids in Colorado who has health care because of CHIP.

Every time I think about the partisan nonsense that we are facing over immigration, I will remember the courageous vote you took in 2013. That was not an easy vote to take, but it was the right vote. I think history will demonstrate that.

It is a reminder that, with your departure, we are losing a leader who remembers when this place actually worked and who has contributed mightily to that work.

So, Mr. Chairman, I have said that I will miss you. The Senate will miss you. Washington will miss you, and I hope you will not go too far.

Thank you for your distinguished service to our country.

The CHAIRMAN. Thank you.

Senator WYDEN. Thank you, Senator Bennet. The beat goes on. Senator Casey?

Senator CASEY. Thank you very much, Senator Wyden.

Mr. Chairman, I want to reiterate much of what has been said. I will make it a little more personal, in the sense of issues we have worked together on, and work that you have done that has led the way.

Most recently, we were able to work together yet again on the traumatic brain injury legislation, to reauthorize the legislation that you were such a part of and leading on for so many years. And when I came to the Senate, we began to work together on how you provide medical services to a child in a way that is in the best interest of that child, not just medical services more generally.

Senator Bennet and others, I know, have mentioned the Children's Health Insurance Program, but I am just grateful for all the work that you have done on a range of issues that are important to families and, frankly, for a lot of them are essential to their lives when you consider the impact of health care on a family, the impact on the life of a child when they have health care or when they have medical treatment that is appropriate for what a child needs.

I especially want to note for the record, but I have often noted, that you are a native of the city of Pittsburgh. And you are always welcome back. Pittsburgh still has a lot of good trial lawyers. Maybe you want to continue that work. But there will always be a place for you in Pittsburgh.

But personally, Mr. Chairman, we are going to miss, not just your work and your leadership—that is obvious—but also your will-

ingness and your efforts to reach across the divide to bring people together. And we are grateful for that.

The CHAIRMAN. Thank you, Senator.

Senator WYDEN. Thank you, Mr. Chairman.

Your testimony is almost at hand, Ms. Jones.

I just want people to know, as the ranking member, I think you are a very qualified nominee for this position. And suffice it to say the Tax Court is not something people talk about at diners across America. People do not know much about the Tax Court, but it is the judicial backbone of the Federal tax code. It is right at the heart of providing fairness for taxpayers across the country. This is the place you go to dispute a bill, for example, dispute a tax bill, and you get the opportunity to do it before you pay.

It is not exactly a cushy gig. You have to fly hither and yon. Tens of thousands of cases come before the Court.

And I look forward to your testimony, look forward to hearing from Senator Kaine. You are lucky to have him in your corner. I want all my colleagues to know it is my intention to support you vigorously in this nomination process and to see you approved.

Thank you, Mr. Chairman.

The CHAIRMAN. Well, thank you, Senator.

It is my intention to support you vigorously. We are proud of you and look forward to taking your testimony at this time.

Senator WYDEN. Mr. Chairman, I think Senator Kaine would like to introduce her.

The CHAIRMAN. I am sorry.

Senator Kaine, I know you would like to introduce the witness, and we will turn the time over to you.

**STATEMENT OF HON. TIM KAINE,
A U.S. SENATOR FROM VIRGINIA**

Senator KAINE. Thank you, Mr. Chairman and Ranking Member Wyden, members of the committee.

What a treat it is to be here today to introduce to the committee Courtney Dunbar Jones, nominee for the Tax Court, and have a chance to offer words about her.

But again, I will just briefly say, Mr. Chairman, what a treat it is to be here today and to hear those statements about your career, your 4 decades-plus of service. You have been true to yourself. You have been true to your State. You have been true to your country, and you have elevated the institution.

I was really happy that probably one of the last bills you introduced was the bill that you and I co-sponsored together, the Fair Housing Improvements Act, which is on a shared passion of affordable housing. And that is something I really enjoyed.

Also, as I have said to you many times, we consider you an honorary Virginian because, during your time in the Senate, you have made Vienna a part-time home. And that is something we are very proud of.

Thank you for elevating the institution.

I am really happy to be here today with Courtney Dunbar Jones. She will talk a bit about her family, but I want to acknowledge that her husband, Dr. Russell Jones, is here. Her husband is a clinical psychologist at Fort Belvoir providing mental health services

to our military members—obviously a wonderful public servant in his own right.

They have three children. Their oldest, a third-grader in the Fairfax public school system, Audrey, is also here. And then you see this great extended set of family and friends. I will just say to you, if you ever have hearings and the nominee is a graduate of Hampton University, you will have this same strong showing.

Courtney grew up in Montgomery County, but went to Hampton. And she has told me that Hampton, along with her family and her faith, is really a pillar in her life. She just completed service on the Hampton Board of Visitors, a wonderful service there. But that explains this strong support. Hampton is a very, very superb and a unique institution that tends to provide fantastic support for those who go through.

Courtney, as I said, grew up in Montgomery County and then went to Hampton. She has continued to be very involved in the life of Hampton. She then went to Harvard Law School, had a superb record there while she was at Harvard. She was editor-in-chief of the *Harvard BlackLetter Law Journal*. She was a leader at school. She was an Earl Warren Legal Training Program fellow, sponsored by the NAACP Legal Defense and Educational Fund. She received the National Bar Institute African American Law Student Fellowship while she was at Harvard.

Following her graduation, she practiced privately, first in Atlanta and then with the well-known tax firm Caplin and Drysdale here in Washington, DC, and then she served—Mr. Chairman, as you mentioned—for the Internal Revenue Service. And during her entire career in the tax field, she has had a specialty on tax-exempt organizations, a very important part of the tax code, these organizations that provide philanthropic assistance to so many.

She is a well-regarded speaker and leader of the Tax Bar who has made a lot of time to mentor others just as she has been mentored by folks, including people who are here with her today.

We are very, very proud to count her as a Virginian and resident of Fairfax County. And it is my honor to be here and strongly recommend her to you today.

My intention is to stay during her opening comments and then depart to run around and do the other things I need to do today. But I could not recommend Ms. Jones more highly, and I am happy that I am being asked to say a few words on her behalf this morning.

The CHAIRMAN. Well, thank you. And those are very important words.

We will get to you in just a second. I understand Senator Roberts would like the floor.

Senator ROBERTS. Thank you, Mr. Chairman.

Ms. Jones, I am in strong support of your nomination. I want to say that first.

But I want to join my colleagues in taking a few minutes to discuss the Senator from Utah.

I understand he has received a brand new gavel. You should have had that when we needed it. [Laughter.]

I just want to discuss how much the Senator from Utah has meant to this institution and to all of us personally. As a matter

of fact—I do not think members are aware of this, and maybe the chairman is not either, but the definition of a gentleman in Webster’s latest dictionary lists two words: Orrin Hatch. Now that is true, Mr. Chairman. You do not have to question me.

He is a true and genuine gentleman. He has consistently maintained a demeanor that represented the Senate well over the course of his illustrious and record-setting 42-year career.

Whether he agreed or disagreed with your policy positions, he always treated you with respect. His brand of unconditional cordiality is increasingly rare, and this institution sure could use a lot more of it.

Not many people have the wherewithal, stature, and bona fides to have members from both parties sing your praises, and you and what you stand for will be sorely missed.

Senator Hatch is not most people. Simply put, the institution he truly loves will not be the same without him. Since coming from the House to the Senate, I have had the privilege of knowing Orrin Hatch up-close and personal. Our offices are next to each other, and I have the honor of riding drag as part of Orrin’s security detail.

He said it needed an experienced Marine. I rode in the back truck with lights flashing. My job was to look at the tall buildings and make sure that there was not anybody up there. And there were a few, but they were waving flags for Orrin.

So, Orrin, I still have your back. I will always have your back. I love you. Godspeed. Thank you, and best wishes from Frankie and myself.

The CHAIRMAN. Well, thank you.

Senator ROBERTS. I yield back.

The CHAIRMAN. Tell Frankie that I love both of you.

Okay. Well, I think—

Senator WYDEN. It is hard to believe, but we may be starting.

[Laughter.]

The CHAIRMAN. Well—

Senator CARPER. Before we start, Mr. Chairman, could I just say something to our witness?

The CHAIRMAN. Senator Carper.

Senator CARPER. Thank you, Mr. Chairman.

You know, this is an important hearing, not just because you are before us, but because he is going to be leaving us.

When I first arrived in the United States Senate on January 3, 2001, one of the people I went and met with was Orrin Hatch. He had a great reputation for working across the aisle. He and Ted Kennedy were for many years colleagues, but they have also been good friends.

And when I called on him, he called me a boy—boy! I went back to my office. I was, frankly, offended by that terminology. A year or two later, he still continued to do that.

After a while, I began calling him “old man.” [Laughter.]

The CHAIRMAN. And I got deeply offended, you know. [Laughter.]

Senator CARPER. Over time, as I grew older, being called “boy” was less bothersome. And this last year, running for reelection at the tender age of 71, when people questioned my youth and my ability to serve for 6 more years, I said, “Some of my colleagues

still think I am boyish; in fact, one of them calls me ‘boy’ to my face, and I am sure behind my back.” [Laughter.]

And I will miss Orrin Hatch for many reasons. I love sitting with him on the floor and just talking, and I love serving with him on this committee. But I am most grateful of all—I will miss the most the spirit of youth that you have infused in me these last 18 years.

God bless you, Mr. Chairman.

And a warm welcome to you.

The CHAIRMAN. Well, Thank you, Senator.

Well, shall we—let us have you present your opening remarks.

STATEMENT OF COURTNEY DUNBAR JONES, NOMINATED TO BE A JUDGE OF THE UNITED STATES TAX COURT, WASHINGTON, DC

Ms. JONES. Thank you.

Chairman Hatch, Ranking Member Wyden, and members of the committee, first and foremost—and especially during this holiday season—I thank my Lord and Savior Jesus Christ for blessing me with the opportunity to serve as a judge on the U.S. Tax Court. I am humbled and honored to be nominated by the President, and I thank you, Chairman Hatch, Ranking Member Wyden, members of the committee, and the committee staff, for scheduling this hearing and processing my nomination. I am very grateful to the staff of the committee on both sides of the aisle for their diligent efforts to bring this to fruition at a very busy time for the committee at the end of the year.

I understand that this hearing is Senator Hatch’s last hearing chairing the Finance Committee, and I am honored to be the witness at this hearing.

Thank you, Senator Kaine, for introducing me. My husband and I are proud Virginians, and I did grow up in Montgomery County, MD, but we do consider ourselves Virginians. And so I am honored to be introduced by you today.

If I am so fortunate as to be confirmed as a judge on the U.S. Tax Court, it will fulfill a lifelong dream to serve. I have always felt a calling to public service, because I come from a family of public servants.

That tradition started with my grandfather, Dr. Richard Brown, who was the first African-American elected by the community at large to serve on the school board for the city of Harrisburg, PA from 1949 to 1967. In keeping with that family tradition, I have been honored to serve as an attorney at the IRS Office of Chief Counsel for the last 7 years, where I have not only deepened my expertise in tax-exempt organization law, but I have also broadened my understanding of Federal tax law and its interpretation in Federal courts.

From my 14 years of practicing law in both the private and public spaces, I have developed a profound appreciation for the fair and impartial application of the law. If I am confirmed, that will be my guiding principle.

In my career, I have been mentored by some of the leading attorneys in Federal tax law. Though, while I cannot possibly name each person, I would like to acknowledge my colleagues at Bird, Loechl, Brittain, and McCants in Atlanta, who introduced me to

tax-exempt organization law; my colleagues at Caplin and Drysdale, who modeled expertise and brilliance while embracing the most difficult issues in Federal tax law; and my colleagues at the IRS Office of Chief Counsel, who have demonstrated an extraordinary commitment to public service.

I would like to acknowledge my family, especially my husband Russell, the love of my life and my very best friend, and our three children, Audrey, Asa, and Adele, who are extraordinary blessings to me. Though I care deeply about my work as a tax lawyer, I know that being a wife and mother are the most important, most fulfilling roles I will ever have [tearing up]. And I didn't do this when I practiced. [Laughter.]

Finally, I would like to acknowledge my parents, in-laws, friends, neighbors, law school classmates, and as you can see here, members of my Hampton University family who are here today and who are watching. Without their love, prayers, and support, I would not be here today.

Thank you, Mr. Chairman, Ranking Member Wyden, and other members of this committee, for your consideration. I will be happy to answer any questions.

The CHAIRMAN. Thank you.

[The prepared statement of Ms. Jones appears in the appendix.]

The CHAIRMAN. You are just the type of person we need in these times in this particular position, and we are very grateful you are willing to serve. And I am sorry it took us a long time to get to you, but we are grateful for you.

And I have some obligatory questions I am going to ask that I ask all nominees.

First, is there anything that you are aware of in your background that might present a conflict of interest with the duties of the office to which you have been nominated?

Ms. JONES. No, Mr. Chairman.

The CHAIRMAN. Do you know of any reason, personal or otherwise, that would in any way prevent you from fully and honorably discharging the responsibilities of the office to which you have been nominated?

Ms. JONES. No, Mr. Chairman.

The CHAIRMAN. Do you agree without reservation to respond to any reasonable summons to appear and testify before any duly constituted committee of the Congress if you are confirmed?

Ms. JONES. Yes, Mr. Chairman.

The CHAIRMAN. Finally, do you commit to provide a prompt response in writing to any questions addressed to you by any Senator of this committee?

Ms. JONES. Yes, Mr. Chairman.

The CHAIRMAN. Well, thank you.

That is all I can ask of you. You know, as a Tax Court judge, you will preside over many cases that involve unsophisticated taxpayers with few resources to deploy while making their cases. So I hope that—I have every belief that you will treat these taxpayers with respect and understanding while stopping short of awarding them an advantage over others.

So I am grateful for your willingness to serve, and with that, I am going to turn to the ranking member.

Senator WYDEN. Thank you. Thank you very much, Mr. Chairman.

Mr. Chairman, I do not have any questions specifically for Ms. Jones. I do come back to this basic proposition that people do not know much about the Tax Court. I mean, it is not a household word. Nobody is going to talk about it during the holiday season or on their way out of a football game. I mean it is not—but it really is the backbone of the entire tax code.

And one of the reasons I support you strongly is that your history demonstrates that you are going to show a fairness for everybody. You know, the tax code in America, in my view, is really two tax codes.

It is one for the high-flyers, and they can kind of figure out a way to pay what they want when they want to. And then there is another tax code for somebody who is a cop or a nurse, and they do not get anything special. Their taxes are taken right out of their paycheck; no special deals for them. And I think you are going to give a fair shake to everybody. That is what to me the tax code is all about. That is what I wanted when I wrote a bipartisan bill with Dan Coats, now head of national intelligence.

So I support you strongly. And, so you just know, the chairman and I have discussed this. We have something—again, nobody really talks about it—called QFRs, where members are going to have a chance to ask you questions for the record. We are going to put that on a fast track, and it is my hope, Mr. Chairman—and I think this is along the lines of what our staffs have talked about—that we will be able to vote on the Jones nomination before the end of this week. And I am a vigorous supporter of same.

Thank you, Mr. Chairman.

The CHAIRMAN. Well, thank you, Senator Wyden.

Senator Roberts, we will turn to you.

Senator ROBERTS. Ms. Courtney Dunbar Jones, I think your statement was mercifully short, and extremely poignant, and extremely to the point.

Mr. Chairman, I was wondering if we could ask her family to stand, if they might want.

The CHAIRMAN. That would be great.

Senator ROBERTS. Welcome to the committee. [Applause.]

I have no further comments, Mr. Chairman. Thank you.

The CHAIRMAN. Well, thank you.

Senator Carper?

Senator CARPER. Ms. Jones, why do you think all of these people turned up for you today? What is it about you that they like and admire?

Ms. JONES. Senator, I wish I could say it is my baking and cooking, but it is not. [Laughter.]

Senator CARPER. Are any of those people your husband?

Ms. JONES. Yes, my husband is here.

We share a bond, first in our faith, and also in going to Hampton together. Many of the people here went to Hampton with me or have served on the board of trustees with me. It is a very special school.

Senator CARPER. How does your faith guide you in this work?

Ms. JONES. Well I, first of all, begin every day with prayer, and I ask the Lord to give me wisdom and humility, and that is the beginning of every day.

Senator CARPER. That is good. That is very good.

Senator Scott and I religiously attend and participate in a Bible study every Thursday with Chaplain Black and six or seven or eight of our colleagues who need the most help. [Laughter.]

Senator SCOTT. Would the Senator yield?

Senator CARPER. I would.

Senator SCOTT. Amen. Thank you, sir. [Laughter.]

Senator CARPER. That is a shorthand version of saying, "I am Senator Tim Scott, and I approve this message." [Laughter.]

Senator SCOTT. Just do not add to the message, please. Thank you, sir.

Senator CARPER. How else does your faith guide you?

Ms. JONES. Certainly in our parenting. I mentioned that we—

Senator CARPER. With respect to this nomination.

Ms. JONES. I prayed about it before pursuing it. I asked the Lord for guidance, if this was something that he would want me to pursue. And my husband and I spent time in prayer seeking if this was something that the Lord would have us do as a family. And each day in my current work, I ask the Lord to give me wisdom and a sense of impartiality and fairness in everything I do.

Senator CARPER. There are two great commandments that were told in the New Testament. Do you recall what they are?

Ms. JONES. To love the Lord God with all your heart, all your mind, and all your strength, and to love your neighbor as yourself.

Senator CARPER. How does that second one pertain to your work that you will be doing?

Ms. JONES. I do, Senator, have a sense of compassion and deep respect for taxpayers who are challenging the government's assessment of their taxes. And though I will be fully pledged to apply the law impartially and fairly as it is written by Congress, I understand that it is no easy thing to take on the IRS and to disagree with an IRS assessment.

So in my courtroom, pro se petitioners will first be encouraged to consider the resources, the legal assistance resources, that the Tax Court provides. There is a low-income taxpayer clinic program that is available in all 74 cities where the Court meets. That program has increased over the last several years thanks to congressional funding and also the support of the American Bar Association, the IRS Taxpayer Advocate Service, and local and State bar associations.

So I will encourage pro se petitioners to consider that legal assistance. I have had the privilege of attending calendar calls in New York and a calendar call in Richmond, and I have seen the court encourage pro se petitioners to consider the legal assistance that is available to them.

And I will also be very respectful and courteous. It has been my experience that when a judge handles a calendar call with respect and courtesy, everyone has an increased confidence in impartiality.

I am circling back to your point about loving your neighbor as yourself, because that is the way I would want to be treated. I would want the judge to let me know what resources are available

to help me in the case, and I would want the judge to treat me with respect and courtesy.

Senator CARPER. Senator Kaine and I both had the privilege of serving as Governors of our State and nominating people to serve as judges within our State. Delaware is a little State, but our courts have an oversized importance, our Supreme Court and our Court of Chancery Superior Court, because of our corporation law and other aspects of our State law.

One of the qualities I always looked for in nominating people to the bench was judicial temperament, which is another way of saying treating other people the way we want to be treated. And I always looked for judges who were smart. I always looked for nominees who would work hard. I always looked for nominees who would be a good colleague to the others with whom they served.

But the thing I looked for most was the willingness and the ability consistently to treat other people the way they want to be treated. And I am happy to hear that that is in the front of your mind, and I hope it always will be.

Merry Christmas.

Ms. JONES. Thank you.

The CHAIRMAN. Thank you, Senator.

Senator Scott?

Senator SCOTT. Thank you, Mr. Chairman.

It would be remiss that I start by asking questions of our nominee here if I did not spend a few minutes first on your service, Mr. Chairman, as chairman of this committee and to the United States of America.

Your 42 years of service to the United States of America as a U.S. Senator has been an example for all of us to follow. They say that you embody the concept “a prince of a fellow.” Your approach and your graciousness has not been unnoticed. It has become an example for many of us to follow—your leadership, your wisdom. Your grace has been powerful, even when it is quiet. Your deference to your committee members, giving us the opportunity to participate fully in this committee, has been, I think, amazing.

As a person, being given the opportunity to work on the tax code in an intimate way in 2017 and 2016, late 2016, was a phenomenal experience for a youngster on your committee. Only in the United States Senate are you a youngster when you are over 50. [Laughter.]

But it is a blessing to have served on this committee under your leadership. You will be sorely missed by the United States of America. You will be sorely missed by your Senate colleagues, and you certainly will be missed by a fellow who considers you a mentor.

Thank you for the way that you have run this committee, and thank you for the shining example of what a U.S. Senator should look like and act like. Civility, fairness, and opportunity are three words that should be synonymous with Orrin Hatch.

Thank you, sir.

The CHAIRMAN. Thank you, Senator.

This has been an interesting hearing for me. I am not so sure it has been interesting for you. But it has probably been good, because you have not had to be put on the spot very much. [Laughter.]

Senator SCOTT. Well, I will start where our good colleague——

Senator CARPER. Will the gentlemen yield?

Senator SCOTT. Certainly.

Senator CARPER. So many nice things, truthful things, heartfelt things have been said about our chairman today, and I would just say, it is sort of a cup that overflows today.

Senator SCOTT. Yes.

Senator CARPER. I would just want to say that, Mr. Chairman, there is an old saying we have in Delaware that says, “flattery won’t hurt you if you don’t inhale.” [Laughter.]

So do not breathe too deeply here this morning, and everything will be just fine.

God bless. [Laughter.]

The CHAIRMAN. Thank you, Senator. Do not worry. I have been around here long enough. [Laughter.]

I appreciate you.

Senator SCOTT. Ms. Jones, thank you for your willingness to serve the country as well. There is no doubt that the chairman, along with Senator Carper, I believe Senator Roberts as well, they have all focused—as well as the ranking member—on the importance of recognizing that, with the complexity of the tax code, folks who are without representation—the average person who is working paycheck to paycheck has too little time to study tax law.

And frankly, if you had enough time to study tax law, you probably would spend that time doing something else, because it is a convoluted, complicated system. And without any question, the changes that we have made will even make it harder for folks to come before the Court and hope for justice.

They will come in disillusioned. And I noted that Chairman Hatch has done a pretty good job of trying to make sure that we distill the importance of having that type of deference for the everyday folks who will be coming before you, along with major corporations and small business owners like I used to be. The focus that we have had, the focus that we have heard from both sides of the aisle, has been one that focuses on the importance of the individual having clarity and confidence, that the Court understands and appreciates their predicament, not simply from a tax perspective, but from an understanding of the tax laws.

Can you comment just one more time, on the record, about how easy it is for you to understand and appreciate the complexity of your role, as well as the fact that the average person coming before you without representation, frankly, will have a feeling of disillusionment on what is possible in the Court?

Ms. JONES. Senator, you are absolutely correct. Approximately 70 percent of petitioners in Tax Court are self-represented. In the small case area, the Tax Court has special procedures for cases under \$50,000, of not more than \$50,000. It is 90 percent of petitioners——

Senator SCOTT. Yes.

Ms. JONES [continuing]. Who represent themselves. When I have attended calendar calls, I have seen everyday folks coming in, and I have had a great deal of respect for how difficult it is, first of all, to file a petition and challenge an IRS assessment, but also to take

the day off of work to come to court, a place that is intimidating for an everyday person.

Senator SCOTT. Yes.

Ms. JONES. It is not, you know—you are not a lawyer. So coming to court can be an intimidating thing. I understand that, and I have an appreciation for that.

I am a working mom, and I have seen working moms come to Tax Court, and I have been very impressed, candidly, with how they present their cases, as do so many other Americans. My commitment is to fairly and impartially apply the law, but I will do that with respect and courtesy and humility, understanding how challenging it is to take on the IRS and say, “My tax bill is wrong.”

Senator SCOTT. Absolutely.

Thank you very much, because the goal is to—if you owe it, you have to pay it. So we are not asking for any judgment that would not reinforce that reality, but the deference necessary in the way that you spoke this morning gives me confidence that we are heading in the right direction.

I did have one prepared question for you, very quickly here, that you just touched on. Some of the ABA have encouraged the Tax Court to consider a limited appearance rule for pro bono attorneys. This one-time appearance representation may encourage more attorneys to provide pro bono assistance to taxpayers, since they could do so without creating conflict.

Can you give us your thoughts on whether a limited appearance rule would benefit folks working paycheck to paycheck, those who are oftentimes self-represented?

Ms. JONES. Senator, I have not given great thought to that question, but it is certainly something that, if I am confirmed, I would give serious consideration to, and certainly I would consult with my colleagues on that opportunity. As you noted, it has been the Tax Court’s emphasis over the last 20 years to increase legal assistance and to increase opportunities for legal assistance. So that is something I would certainly consider very seriously.

Senator SCOTT. That would be great, because our goal, of course, is to look for ways to help have more attorneys willing to participate in the process pro bono to serve that 90 percent that you talked about, the low-income Americans who come before the Court without representation. If there is a way to improve this system so as to encourage more attorneys to be a part of that process, we would appreciate that.

Thank you, Mr. Chairman.

The CHAIRMAN. Well, thank you, Senator.

And I want to thank everybody for their attendance here today and their participation today.

I would like to extend a special “thank you” to Ms. Jones for her willingness to serve. And while you have all come to expect these closing statements to be exceptionally brief, I hope you will forgive me if I use this time to address the committee for just one last time.

I am extremely grateful for the opportunity to have served on this great committee. I have learned so much here from all of you and all of those who have served with me.

But as my final hearing draws to a close, I would like to offer a few suggestions to my colleagues, similar to what I shared on the floor: be earnest, be honest, be courageous, be kind, and most importantly, be grateful for the opportunity you have been given to serve.

I ask that any member who wishes to submit questions for the record do so by 5 p.m., December 11th, which is today.

With that, this hearing—thanking you for being here and being willing to undertake this very, very important position—with that, this hearing is adjourned.

I thank everybody.

[Whereupon, at 10:55 a.m., the hearing was concluded.]

APPENDIX

ADDITIONAL MATERIAL SUBMITTED FOR THE RECORD

PREPARED STATEMENT OF HON. ORRIN G. HATCH,
A U.S. SENATOR FROM OREGON

WASHINGTON—Senate Finance Committee chairman Senator Orrin Hatch (R-Utah) today delivered the following opening statement at a hearing to consider the nomination of Courtney Dunbar Jones to be a judge on the United States Tax Court. This was Chairman Hatch's final hearing as Finance Committee chair. Hatch has been chairman of the committee since 2015 and served as ranking member for 4 years before that. Hatch has been a member of the committee since March of 1991.

Today we will consider the nomination of Ms. Courtney Dunbar Jones to be a judge for the United States Tax Court.

Before I speak to the position Ms. Jones has been nominated to, and her qualifications, I would like to note that this will likely be my last hearing as chairman of the Finance Committee. I have served on this committee since 1991, and, while I've had more than a few arguments sitting in this chair, I've also made a lot of friends here and negotiated the passage of a lot of laws.

It has been one of the great honors of my life to serve on this committee. I will miss it, as well as my friends here on both sides of the aisle, but I know I will be leaving the committee in capable hands.

Now on to the matter at hand. The U.S. Tax Court plays an important role in our tax system, as it is the only avenue for taxpayers to challenge what may be an improperly assessed tax liability before being forced to send in payment or receive a refund.

Judges on the Tax Court are some of the very few government officials who deal face-to-face with individual taxpayers on issues relating to their taxes. Therefore, it is important that we keep the Court staffed with qualified judges to ensure accountability to taxpayers and timely access.

Ms. Jones, if confirmed, would serve as one of these important government officials. Currently, Ms. Jones serves as a Senior Attorney in the Office of the Chief Counsel at the Internal Revenue Service, focusing on advising the IRS and Department of Justice on litigation in the Federal judiciary related to tax-exempt organizations.

She completed her undergraduate degree at Hampton University, where she currently serves as a trustee, and is a 2004 graduate of Harvard Law School.

With over a decade's experience practicing tax law in both the public and private sectors, I have no doubt she is duly qualified for the position. Ms. Jones is joined this morning by many friends and family, including the Honorable Vanessa Gilmore, U.S. District Court Judge for the Southern District of Texas. Judge Gilmore is also a graduate of Ms. Jones's alma mater, Hampton University, and has mentored her over the last 20 years. Also here in support are several members of her sorority, Delta Sigma Theta, a service sorority which focuses on lifelong scholarship and service. I want to also recognize Colonel James George and his service of 27 years to the U.S. Army. Like Ms. Jones, he is a graduate of Hampton University and a fellow trustee. We are also joined by several members of the U.S. Tax Court. Chief Judge Maurice Foley, Judge Tamara Ashford, Judge Elizabeth Copeland, Judge David Gustafson, Judge Kathleen Kerrigan, Judge Albert Lauber, Judge L. Paige Marvel,

Judge Elizabeth Crewson Paris, Special Trial Judge Diana Leyden, and Legislative Counsel Anita Horn Rizek, welcome.

Ms. Jones, I want to thank you for being here today, and also thank you for your willingness to serve.

PREPARED STATEMENT OF COURTNEY DUNBAR JONES,
NOMINATED TO BE A JUDGE OF THE UNITED STATES TAX COURT

Chairman Hatch, Ranking Member Wyden, and members of the committee:

First and foremost, and especially during this holiday season, I thank my Lord and Savior, Jesus Christ, for blessing me with the opportunity to serve as a judge on the U.S. Tax Court. I am humbled and honored to be nominated by the President, and I thank you, Chairman Hatch, Ranking Member Wyden, members of this committee, and the committee staff, for scheduling this hearing and processing my nomination. I am very grateful to the staff of the committee on both sides of the aisle for their diligent efforts to bring this to fruition at a very busy time for the committee, at the end of the year.

I understand that this hearing might be one of the last Senate Finance Committee hearings over which Chairman Hatch presides, so I am honored to be the witness at this hearing.

Second, I would like to take this opportunity to introduce my family and friends, and to thank them for their support: my husband, Dr. Russell Jones, the love of my life and my very best friend, who has encouraged me, prayed for me, and supported me every step of the way; and our three children, Audrey (9), Asa (4), and Adele (7 months), who are extraordinary blessings to me. Though I care deeply about my work as a tax lawyer, I know that being a wife and mother are the most important, most fulfilling roles I will ever have. I would also like to acknowledge my parents, in-laws, and extended family members who are here today and who are watching. Without their love, prayers, and support, I would not be here today.

I would also like to acknowledge some dear friends and colleagues who have helped me immeasurably along the way, some of whom are here today. I am a proud graduate of Hampton University in Hampton, VA. Many Hampton friends have prayed for me and supported me, especially fellow members of the board of trustees of Hampton University and my sorority sisters of Delta Sigma Theta Sorority, Inc., one of the oldest African-American service sororities. I thank Hamptonians who are Federal and State judges, particularly those who have mentored me, such as the Honorable Vanessa D. Gilmore (U.S. District Court, Southern District of Texas) and the Honorable Ulysses W. Boykin (Third Judicial Circuit of Michigan). I thank my classmates and professors from Harvard Law School, who inspired my interest in non-profit organizations and, as a result, Federal tax law.

In my career, I have been mentored by some of the leading attorneys in Federal tax law. Though I can't possibly name each person, I would like to acknowledge my colleagues at Bird, Loechl, Brittain, and McCants, in Atlanta, who introduced me to tax-exempt organization law; my colleagues at Caplin and Drysdale, who modeled expertise and brilliance while embracing the most difficult issues in Federal tax law; and my colleagues at the IRS Office of Chief Counsel, who have demonstrated an extraordinary commitment to public service.

If I am so fortunate as to be confirmed as a judge on the U.S. Tax Court, it will fulfill a lifelong dream to serve. Growing up, I always felt a calling to public service; it was a value deeply ingrained in my family. My grandfather, Dr. Richard Brown, was the first African-American elected by the community at large to serve on the school board for the city of Harrisburg, PA (1949–1967). My parents also devoted significant portions of their careers to public service: my father as an attorney in State government and my mother as a public school teacher.

For me, it has been an honor to work as an attorney at the IRS Office of Chief Counsel for the last 7 years. I recognize that Federal tax law touches almost every area of the lives of American citizens and that taxpayers want to be heard when they disagree with the IRS. So the opportunity to provide taxpayers with a fair and impartial forum for the resolution of their disputes, by serving as a judge on a court in which approximately 70 percent of petitioners represent themselves, resonates very much with me.

My legal career has prepared me well to serve as a judge on the U.S. Tax Court. Upon graduation from law school, I worked in private practice and specialized in the Federal tax laws that govern tax-exempt organizations. For the last 7 years, I have been an attorney at the IRS Office of Chief Counsel, where I have not only deepened my expertise in tax-exempt organization law, but have also broadened my understanding of Federal tax law and its interpretation in Federal courts. From my 14 years of practicing law—in both the private and public spaces—I have developed a profound appreciation for the fair and impartial application of the law. If I am confirmed, that will be my guiding principle.

Thank you again, Mr. Chairman, Ranking Member Wyden, and other members of this committee, for your consideration.

I would be happy to answer any questions.

SENATE FINANCE COMMITTEE

STATEMENT OF INFORMATION REQUESTED OF NOMINEE

A. BIOGRAPHICAL INFORMATION

1. Name (include any former names used): Courtney Dunbar Jones; Courtney Adele Dunbar.
2. Position to which nominated: Judge, United States Tax Court.
3. Date of nomination: January 24, 2018.
4. Address (list current residence, office, and mailing addresses):
5. Date and place of birth: April 18, 1978; Harrisburg, Pennsylvania.
6. Marital status (include maiden name of wife or husband's name):
7. Name and ages of children:
8. Education (list secondary and higher education institutions, dates attended, degree received, and date degree granted):
2001–2004; Harvard Law School; J.D., June 2004.
1996–2000; Hampton University; B.S., May 2000.
9. Employment record (list all jobs held since college, including the title or description of job, name of employer, location of work, and dates of employment):
2011–present
Senior Attorney
IRS Office of Chief Counsel
Tax Exempt and Government Entities Division
1111 Constitution Ave., NW, Room 4402
Washington, DC 20224
2008–2011
Associate
Caplin and Drysdale, Chartered
One Thomas Circle, NW, Suite 1100
Washington, DC 20005
2004–2008
Associate
Bird, Loechl, Brittain, and McCants, LLC
1150 Monarch Plaza
3414 Peachtree Rd., NE
Atlanta, GA 30326
Summer 2003
Summer associate
Bird, Loechl, Brittain, and McCants, LLC
1150 Monarch Plaza

3414 Peachtree Rd., NE
Atlanta, GA 30326

Summer 2002
Summer associate
Bird, Loechl, Brittain, and McCants, LLC
1150 Monarch Plaza
3414 Peachtree Rd., NE
Atlanta, GA 30326

Summer 2002
Summer associate
Kilpatrick Stockton, LLP
(Kilpatrick Stockton subsequently merged with Townsend, Townsend, and Crew
to form Kilpatrick Townsend, in 2011)
Enterprise Mill
1450 Green Street, Suite 230
Augusta, GA 30901

2000–2001
Analyst
Accenture
675 W. Peachtree St., NW
Atlanta, GA 30308

Summer 2000
Summer instructor
The Howard School
Roswell, GA

Summer 2000
Administrative assistant
Re/Max
855 Mt. Vernon Hwy., NE, Suite 100
Atlanta, GA 30328

10. Government experience (list any advisory, consultative, honorary, or other part-time service or positions with Federal, State, or local governments, other than those listed above):

Summer 1999
Summer intern
U.S. Department of Commerce
Minority Business Development Agency
1401 Constitution Ave., NW
Washington, DC 20230

11. Business relationships (list all positions held as an officer, director, trustee, partner, proprietor, agent, representative, or consultant of any corporation, company, firm, partnership, other business enterprise, or educational or other institution):

2015–present
Trustee
Hampton University

2003–2010
Proprietor
Dunbar Concepts, LLC

1998–1999
Student trustee
Hampton University

12. Memberships (list all memberships and offices held in professional, fraternal, scholarly, civic, business, charitable, and other organizations):

To my recollection:

Professional

Bar of the District of Columbia (2009–present).
State Bar of Georgia (2004–2012 (inactive)).
American Bar Association (past member, Section on Taxation).
National Bar Association (past member, 2002–2006).

American Intellectual Property Law Association (past member).
 Georgia Association of Black Women Attorneys (past member).

Fraternal

Delta Sigma Theta Sorority, Inc.
 • Montgomery County, Maryland Alumnae Chapter (2008).
 • Member at large (approximately 2000–2008).
 • President, Gamma Iota chapter (Hampton University) (1999–2000).

Scholarly

Harvard BlackLetter Law Journal (which was renamed the *Harvard Journal on Racial and Ethnic Justice* in 2011).

• Editor-in-chief (2002–2004).
 Honors College, Hampton University (1996–2000).
 • Chairman, executive board (1999–2000).

Charitable

National Community Church (2012–present).
 Alfred Street Baptist Church (2009–2012).
 Total Grace Christian Center (2004–2008).
 North Atlanta Community Church (2001–2004).

Other

New England Historic Genealogical Society (past member).
 Christian Legal Society (past member).
 The National Center for Black Philanthropy (past member)
 Harvard Law School Christian Fellowship (2001–2004).
 Harvard Law School Black Law Students Association (2001–2004).

13. Political affiliations and activities:

a. List all public offices for which you have been a candidate.

None.

b. List all memberships and offices held in and services rendered to all political parties or election committees during the last 10 years.

2008 Republican Presidential Campaign (volunteer).
 Liberty Republican Women's Club (Fairfax County, VA) (past member, for approximately 1 year, 2011).
 Young Republicans of Montgomery County, MD (past member, for approximately 1 year, 2008).

c. Itemize all political contributions to any individual, campaign organization, political party, political action committee, or similar entity of \$50 or more for the past 10 years.

2008 John McCain Presidential Campaign (approximately \$50).
 2008 Mike Huckabee Presidential Campaign (approximately \$50–\$100).

14. Honors and awards (list all scholarships, fellowships, honorary degrees, honorary society memberships, military medals, and any other special recognitions for outstanding service or achievement):

Professional and Academic Awards and Recognitions:

IRS Office of Chief Counsel individual awards: December 2017; November 2016; November 2015; November 2014; August 2012; and April 2012.

Hampton University annual President's Award (recognizes one outstanding member of the senior class, selected by the president of the university) (March 2000).

Hampton University, bachelor of science, computer science, *magna cum laude*; Computer Science departmental award (1999–2000) (awarded to the most outstanding student in the department for the academic year); University honors list (1996–2000); Distinguished Scholar, Honors College; Who's Who Among America's Colleges and Universities (Spring 2000); Cheyney University Forensics Tournament—outstanding performance (Spring 1999); Best Discussant, third place, Cheyney University Debate and Discussion Tournament (Spring 1997); and Honors College A+ Award (Spring 1997).

Scholarships (nominated and awarded):

Earl Warren Legal Training Program Scholar, NAACP Legal Defense and Education Fund (2001–2004).
 University nominee, The Rhodes Scholarships (Fall 2001).
 University nominee, The Fullbright Program (Spring 2000).
 University nominee, Ronald Brown Fellowship (Spring 1999).
 Hampton University Presidential Scholar (full tuition, room and board, 1996–2000).

Fellowships and Internships:

National Bar Institute African American Law Student Fellowship (2003–2004).
 Graduate Foreign Affairs Fellowship—Woodrow Wilson National Fellowship Foundation (awarded: Spring 2000).
 Fellow—Ronald H. Brown Foundation, Center for Politics and Commercial Diplomacy (Summer 1999).
 Intern—U.S. Department of Commerce, Minority Business Development Agency (Summer 1999).
 Intern—Freddie Mac, McLean, VA, through Inroads Greater Washington (Summers 1996–1998).

Academic Societies

Upsilon Pi Epsilon, Computer Science Honor Society (inducted: February 2000).
 Golden Key National Honor Society (inducted: April 1998).
 Alpha Kappa Mu Honor Society (inducted: November 1998).

15. Published writings (list the titles, publishers, and dates of all books, articles, reports, or other published materials you have written):

IRS Technical Advice Memorandum 136986–16 (released: October 13, 2017).

IRS Private Letter Ruling 120751–16 (released: March 31, 2017).

IRS Private Letter Ruling 120750–16 (released: March 31, 2017).

IRS Private Letter Ruling 137724–15 (released: August 19, 2016).

Notice of Proposed Rulemaking: Reliance Standards for Making Good Faith Determinations; Federal Register (Vol. 77, No. 185), September 24, 2012.

Notice of Proposed Rulemaking: Examples of Program Related Investments, Federal Register (Vol. 77, No. 76), April 19, 2012.

Article: “Four Common IRS Church Audit Issues,” *Daily Tax Report*, September 10, 2010 (also published in ECFA Focus on Accountability Newsletter, 3rd Quarter 2010).

Article: *Harvard Law Record*, “Gay marriage is not a civil rights issue” (March 11, 2004).

16. Speeches (list all formal speeches you have delivered during the past 5 years which are on topics relevant to the position for which you have been nominated):

I have delivered presentations, or served as a panelist, at each of the following meetings of the American Bar Association, or Bar of the District of Columbia (Taxation Section) meetings during the past 5 years.* Copies of my presentations or transcripts of my remarks have been provided to the committee.

Panelist, *Fundamental IRC §501(c)(3) Organization Issues Through the Eyes of Current Case Law*, meeting of the Diversity Committee of the ABA Section on Taxation, 2016 joint Fall CLE meeting, Boston, MA, September 30, 2016.

Panelist, *Proposed Regulations for Making Good Faith Determination’s in International Grantmaking*, meeting of the Exempt Organizations Committee of the Tax Section of the DC Bar Association, Washington, DC, October 4, 2012.

Panelist, *Proposed Regulations for Program-Related Investments*, meeting of the Tax Section of the American Bar Association, Washington, DC, May 2012.

*I have included the two speaking occasions from October 2012 because the dates of those remarks are close to the 5-year time frame.

17. Qualifications (state what, in your opinion, qualifies you to serve in the position to which you have been nominated):

I am a recognized expert in the Federal tax law of tax-exempt organizations, a distinction earned after 13 years of practice in this area. For the last 6 years, I have served with excellence as a senior attorney at the IRS Office of Chief Counsel in the Tax Exempt and Government Entities Division, where my focus has been advising the IRS and the U.S. Department of Justice (Tax Division) on litigation related to tax-exempt organizations in all Federal courts, including U.S. Tax Court. Noteworthy cases in which I have made substantive contributions include: *Parks Foundation v. Commissioner of Internal Revenue* (2017 WL 6397284) (9th Cir.); *ABA Retirement Funds v. U.S.*, 759 F.3d 718 (7th Cir., 2014); and *Losantiville Country Club v. Commissioner of Internal Revenue* (T.C. Memo 2017-158). In this capacity and beyond, I am recognized as a technical expert and a superior writer.

Prior to my government service, I enjoyed private practice in the exempt organizations practices of Caplin and Drysdale, Chartered in Washington, DC, and Bird, Loechl, Brittain, and McCants, LLC in Atlanta, GA, both of which are leading tax boutique firms. I am a graduate of Harvard Law School (J.D.), where I served as the editor-in-chief of the *Harvard BlackLetter Law Journal* (which has since been renamed the *Harvard Journal on Racial and Ethnic Justice*). And I am a graduate of Hampton University, from which I graduated *magna cum laude* with a bachelor of science degree in computer science.

B. FUTURE EMPLOYMENT RELATIONSHIPS

1. Will you sever all connections with your present employers, business firms, associations, or organizations if you are confirmed by the Senate? If not, provide details.

I intend to sever all employment connections with my present employer. If confirmed, I hope to continue my service as a trustee of Hampton University.

Also, I hope to be able to teach a legal course at a local law school, at some point during my 15-year term. I have no commitments or agreements to do so, and no other plans for outside activities.

2. Do you have any plans, commitments, or agreements to pursue outside employment, with or without compensation, during your service with the government? If so, provide details.

No.

3. Has any person or entity made a commitment or agreement to employ your services in any capacity after you leave government service? If so, provide details.

No.

4. If you are confirmed by the Senate, do you expect to serve out your full term or until the next presidential election, whichever is applicable? If not, explain.

If confirmed by the Senate, I expect to serve out my full term.

C. POTENTIAL CONFLICTS OF INTEREST

1. Indicate any investments, obligations, liabilities, or other relationships which could involve potential conflicts of interest in the position to which you have been nominated.

I'm not aware of any such investments, obligations, liabilities, or other relationships. As indicated on my Financial Disclosure Report (as submitted to the Administrative Office of U.S. Courts on January 25, 2018 and accepted by the AOUSC on February 2, 2018), my investments are in publicly traded mutual funds, which I do not control.

2. Describe any business relationship, dealing, or financial transaction which you have had during the last 10 years, whether for yourself, on behalf of a client, or acting as an agent, that could in any way constitute or result in possible conflict of interest in the position to which you have been nominated.

I'm not aware of any such business relationship, dealing, or financial transaction.

3. Describe any activity during the past 10 years in which you have engaged for the purpose of directly or indirectly influencing the passage, defeat, or modification of any legislation or affecting the administration and execution of law or public policy. Activities performed as an employee of the Federal government need not be listed.

None/not applicable.

4. Explain how you will resolve any potential conflict of interest, including any that may be disclosed by your responses to the above items.

I would refer to the Code of Conduct for United States Judges, the Ethics Reform Act of 1989, 28 U.S.C. § 455, as well as any other applicable canons, rules, and statutes. I would also notify the parties of the potential conflict, and seek their input, and consult with other judges if needed. I would consider all of these factors to determine the proper course of action, including possible recusal.

5. Two copies of written opinions should be provided directly to the committee by the designated agency ethics officer of the agency to which you have been nominated and by the Office of Government Ethics concerning potential conflicts of interest or any legal impediments to your serving in the position.

Not applicable.

D. LEGAL AND OTHER MATTERS

1. Have you ever been the subject of a complaint or been investigated, disciplined, or otherwise cited for a breach of ethics for unprofessional conduct before any court, administrative agency, professional association, disciplinary committee, or other professional group? If so, provide details.

No.

2. Have you ever been investigated, arrested, charged, or held by any Federal, State, or other law enforcement authority for a violation of any Federal, State, county, or municipal law, regulation, or ordinance, other than a minor traffic offense? If so, provide details.

No.

3. Have you ever been involved as a party in interest in any administrative agency proceeding or civil litigation? If so, provide details.

No.

4. Have you ever been convicted (including pleas of guilty or *nolo contendere*) of any criminal violation other than a minor traffic offense? If so, provide details.

No.

5. Please advise the committee of any additional information, favorable or unfavorable, which you feel should be considered in connection with your nomination.

None.

E. TESTIFYING BEFORE CONGRESS

1. If you are confirmed by the Senate, are you willing to appear and testify before any duly constituted committee of the Congress on such occasions as you may be reasonably requested to do so?

Yes.

2. If you are confirmed by the Senate, are you willing to provide such information as is requested by such committees?

Yes.

QUESTIONS SUBMITTED FOR THE RECORD TO COURTNEY DUNBAR JONES

QUESTIONS SUBMITTED BY HON. MARIA CANTWELL

PRO SE PLAINTIFFS

Question. If confirmed as judge to the United States Tax Court, you will be responsible for resolving difficult tax controversies brought before you—in large and small cases. Judges for the U.S. Tax Court travel around the country and hear cases in 75 cities.

Oftentimes, volunteer tax practitioners provide assistance to unrepresented taxpayers as they navigate the process of petitioning the IRS. These cases are often small businesses, innocent spouses, or low-income taxpayers.

As a judge for the U.S. Tax Court, what role would you play to ensure that cases for pro se plaintiffs are being adjudicated in a fair and timely manner?

Answer. If I am confirmed as a judge of the U.S. Tax Court, I will have an obligation to resolve cases brought by taxpayers—whether self-represented or represented by counsel—as quickly as possible. This will include providing unrepresented taxpayers with information about the availability of legal assistance (for example, the low-income taxpayer clinics). It will also include explaining the rules to unrepresented taxpayers in layman’s terms while handling their cases in a fair and impartial manner.

NEW TAX LAW

Question. If confirmed as a judge to the United States Tax Court, you will be responsible for interpreting how our tax laws apply for a wide variety of plaintiffs—from corporations with large numbers of lawyers representing them to small businesses and individuals who appear before the Court without counsel (“pro se”).

As the Internal Revenue Service reviews and publishes new regulations to implement the 2017 tax bill, differences are emerging regarding the interpretation of these tax provisions. These issues may result in possible future litigation. And the Tax Court will be in a position to help settle interpretation of many issues arising from the 2017 tax bill.

As a judge for the U.S. Tax Court, what role would you give to legislative intent, conference report language, or statements from members, as you interpret and apply the previously unlitigated tax law?

Answer. As an attorney in private practice and at the IRS Office of Chief Counsel, I have learned to consider legislative history and how to use it within the bounds of authorities of the U.S. Tax Court, Circuit Courts of Appeals, and the U.S. Supreme Court. I will continue to follow these precedents in the interpretation of long-standing and newly enacted Federal tax law, if I am confirmed as a judge of the U.S. Tax Court.

ADMINISTRATIVE PROCEDURE ACT

Question. The Administrative Procedure Act sets the standard for the way that Federal Government agencies propose and establish regulations. Currently, there is discussion about how the Administrative Procedure Act applies to tax guidance, rulings of deficiency, and other determinations.

What is your opinion on the application or applicability of the Administrative Procedure Act with respect to temporary regulations and informal IRS guidance, such as notices, revenue procedures, revenue rulings, and private letter rulings?

Answer. Because the application of the Administrative Procedures Act to various forms of Treasury and IRS guidance is an important area where there is ongoing litigation, I expect to study the issues by reviewing precedents of the Tax Court and higher courts. To the extent that such issues arise in Tax Court, I will also carefully consider arguments raised by taxpayers, including arguments related to the importance of soliciting public comments.

PREPARED STATEMENT OF HON. RON WYDEN,
A U.S. SENATOR FROM OREGON

Before we get to the subject of this morning's hearing, I'd like to briefly touch on another matter. As this is likely our last committee hearing before the end of this Congress, let me begin by saying that it has been a privilege to work closely with Chairman Hatch on this committee over the past 5 years. He has always been a gentleman. He's always been passionate about representing the people of Utah and the work this committee does. And as a former boxer, he knows a thing or two about endurance.

Long before I had the opportunity to work with him in this committee, Senator Hatch had a record of legislative accomplishment that would match up against anybody else's. But I'm fortunate and proud to have worked with him—just in the last few years—on a 10-year extension of the Children's Health Insurance Program he and Ted Kennedy created, on a transformation in how Medicare treats chronic conditions, on the largest overhaul of our child welfare program in a generation, and much, much more.

To mark this occasion, I'd like to present Chairman Hatch with the gavel he's used in his time leading this committee. And I'll have more to say later this week on the Senate floor, but let me just offer my thanks and sincere congratulations to Chairman Hatch on his 42 years in the ring.

Now, on to the business at hand. Today the Finance Committee meets to discuss the nomination of Courtney Jones to serve as a judge on the United States Tax Court.

The Tax Court may not be a big topic of conversation when Americans gather around the dinner table this holiday season. But the fact is, the Tax Court is the judicial backbone of Federal tax code. It's a key part of ensuring fairness for taxpayers across the country.

The Tax Court is the best opportunity Americans have to dispute tax bills in a fair and timely hearing—before they have to pay. It also means individuals disputing a tax bill don't get stuck in a logjam in the slow-moving traditional Federal court system.

Serving as a judge on the Tax Court is no cushy gig. It involves long hours and frequent travel handling the tens of thousands of cases that come before the Court each year. The hard work that Tax Court judges put in helps ensure that all taxpayers' voices are heard, and that the Nation's tax laws are enforced fairly and effectively.

Courtney Jones comes to us as a highly qualified nominee with a top-notch education and years of experience working in tax law, both in the private and public sector. Her expertise makes her a strong candidate for this role, and I thank her for her willingness to serve. I look forward to questions.

