



United States Tax Court

Washington, DC 20217

October 4, 2024

PRESS RELEASE

Chief Judge Kathleen Kerrigan announced today that Jeffrey S. Arbeit and Benjamin A. Guider III were sworn in as Judges of the United States Tax Court.

Jeffrey S. Arbeit

Judge Arbeit previously served for nine years on the nonpartisan staff of the Joint Committee on Taxation of the United States Congress. Before that, he worked for four years at Sullivan & Cromwell, LLP. Judge Arbeit clerked for two years for the Honorable James S. Halpern of the United States Tax Court.

Judge Arbeit holds a B.A. from Brown University, a J.D. from Boston University School of Law, and an LL.M. from New York University School of Law.

Judge Arbeit was appointed by President Biden as Judge of the United States Tax Court and sworn in on October 3, 2024, for a term ending October 2, 2039.

Benjamin A. Guider III

Judge Guider has over 15 years of experience as a lawyer advising clients with respect to federal low-income housing tax credits, federal and state historic rehabilitation tax credits, tax-exempt bonds, and a variety of other private and public financing sources. Prior to joining the Court, he was an affordable housing attorney at Longwell Riess, L.L.C. From 2008 to 2023 he was an attorney at Coats Rose, P.C.

Judge Guider holds a B.A. from the University of Virginia and a J.D. from Tulane University. Judge Guider is a member of the American Bar Association's Forum on Affordable Housing and Community Development Law, as well as a member of the Louisiana State Bar Association and the State Bar of California.

Judge Guider was appointed by President Biden as Judge of the United States Tax Court and sworn in on October 3, 2024, for a term ending October 2, 2039.