

EMBARGOED FOR DELIVERY

OPENING STATEMENT OF ELIZABETH COPELAND  
NOMINEE FOR JUDGE, UNITED STATES TAX COURT  
UNITED STATES SENATE COMMITTEE ON FINANCE  
FEBRUARY 4, 2016

*As Prepared for Delivery*

Chairman Hatch, Ranking Member Wyden, and distinguished Members of the Committee, thank you for the privilege of appearing before you today as the President's nominee to serve as a Judge on the United States Tax Court. I am grateful to the President for his confidence in me and wish to thank the staff of this Committee, who have been generous with their time while working with me on my nomination.

I would not be here without the support of many throughout my life and my career. I would like to introduce my supportive husband, Brad Wilder, and son, Davis, who are here today. My two other children, Lexie and Preston, are in school in San Antonio but watching by livestream video. Also, here are my amazing mother, Josephine Copeland; my father, William Copeland; my stepmother, Barbara Copeland; and my best friend, Ruth Geisler. I also am honored to have in attendance a number of Judges from the United States Tax Court, who have been both friends and mentors throughout the years.

Early in my legal career, I had the opportunity to work as an Attorney Advisor at the United States Tax Court for the Honorable Mary Ann Cohen. I learned much under her direction. Upon leaving the employ of the Tax Court, I returned to my hometown of San Antonio, Texas to pursue a career in Tax law. I spent over two decades specializing in the area of tax controversy and litigation with the law firm Oppenheimer, Blend, Harrison & Tate, Inc., which later became Strasburger & Price, L.L.P. While practicing in Texas, I received a Board Certification in Tax Law by the Texas Board of Legal Specialization. I also was very active with the Section of Taxation of the American Bar Association and with the State Bar of Texas Tax Section, for which I served as Chair in 2013-2014.

As a member of the Texas State Bar, I recognized a need to assist unrepresented taxpayers – most of whom could not afford legal counsel – with the presentation of their cases in Tax Court. Working with the help of Chief Special Trial Judge, Peter Panuthos, and representatives from IRS Area Counsel, we established an all-volunteer pro bono assistance program to service all five cities in Texas in which the Tax Court holds calendars. It was one of my most treasured accomplishments, and the program is still thriving today. Working with that program and in my own practice, I have seen the key role that the Tax Court plays in shaping tax law. It is imperative for taxpayers to have their cases heard before an impartial party and for both taxpayers and government attorneys to be treated with respect. I believe my strong background in tax controversy work will provide me with the foundation to fairly and impartially resolve tax cases in accordance with Congressional intent. If confirmed, I would hope to maintain and enhance the public's confidence in the Tax Court as a neutral pre-payment forum for the resolution of tax disputes.

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Thank you again, Mr. Chairman Hatch, Ranking Member Wyden, and other Members of this Committee for your consideration. I would be happy to answer any questions you might have.