

EMBARGOED FOR DELIVERY:

OPENING STATEMENT OF ELIZABETH COPELAND
NOMINEE FOR JUDGE, UNITED STATES TAX COURT
U.S. SENATE COMMITTEE ON FINANCE

June 12, 2018

(As prepared for delivery)

Chairman Hatch, Ranking Member Wyden, Senator Cornyn and other 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 want to introduce my supportive husband, Brad Wilder, my children, Lexie and Preston Wilder, who are here today. Also, here are my father, William Copeland; my stepmother, Barbara Copeland; my sister-in-law, Pamela Hurst and her husband, David Hurst. My stepson Davis and my amazing mother, Josephine Copeland, are watching by livestream video. 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 and is now known as Clark Hill Strasburger. 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 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 vital 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.

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