

Opening Statement of Alina I. Marshall
Nominee for Judge, United States Tax Court
United States Senate Committee on Finance
July 21, 2020

Chairman Grassley, Ranking Member Wyden, and members of the Finance Committee, thank you for holding this hearing to consider my nomination to serve as a Judge on the United States Tax Court. I am grateful to you and your staff for the opportunity to be here today.

My husband Sean, my daughter Elizabeth, and my son Luke are here with me this morning. Their love and support brighten my days and renew my enthusiasm. My parents Jackie and Florin Ionescu, and my inlaws Michele and George Hall and Barbara and David Marshall, are all supporting me remotely and I remain thankful for their patience and encouragement. I am grateful to Chief Judge Foley, the Judges of the Tax Court and the Tax Court family, who have allowed me to work with them on so many challenging and exciting opinions and projects. I also want to thank my generous and supportive friends and neighbors, especially the Walshes.

I am thankful to President Trump for nominating me to serve on the Tax Court. This chance to chase my dream is truly humbling and a reminder of the opportunities that are uniquely available in the United States. I remain amazed that an immigrant who learned to speak English in the public school system and from Sesame Street would have the chance to meet with you today and, if confirmed, to serve as a Judge. My family's journey of coming from Romania and building a new life is a tale of the American dream, and the chances and resources given to us inspire me to give back, promote opportunity, and serve others. For much of the last decade, I have had the privilege of serving at the Tax Court.

I have been a member of the Tax Court family since 2010 and have served as Counsel to the Chief Judge since 2013. I have the honor of advising the Chief Judge in the exercise of his statutory duty to review opinions before public release. I also have the privilege of helping with and advising on administrative and policy matters, including as the Court has continued to serve its mission during this pandemic. The Court quickly changed its ways of conducting business, and it has been exhilarating to participate the Court's adoption of new opinion review, case management, and trial procedures. Given my time at the Tax Court and my experience at both large and small law firms, I believe I would be well-equipped to try cases and dispose of pending motions carefully, accurately, and efficiently if I am confirmed.

The Tax Court is a special place, both because of its feeling of family and because of everyone's commitment to the Court's crucial role in supporting the United States' system of voluntary self-assessment. Everyone works hard to meet the Court's mission of being "a national forum for the expeditious resolution of disputes between taxpayers and the Internal Revenue Service; for careful consideration of the merits of each case; and to ensure a uniform interpretation of the Internal Revenue Code." I already seek to serve the Court's mission by reviewing opinions and advising the Chief Judge, and I believe I could further support the Court's goals by carefully hearing cases and fairly applying the law to the facts of each case.

Thank you again for your consideration. I look forward to answering the Committee's questions.