

**STATEMENT BY RICHARD T. MORRISON, NOMINEE FOR JUDGE OF UNITED STATES TAX COURT, BEFORE THE SENATE COMMITTEE ON FINANCE
APRIL 17, 2008**

Chairman Baucus, Ranking Member Grassley, and members of the Committee:

Thank you for considering my nomination to the United States Tax Court. I wish to thank President Bush for putting forward my nomination. And I appreciate the support of Senator Pat Roberts of Kansas.

The Tax Court assures taxpayers that they can challenge the determinations of the Internal Revenue Service before an independent and impartial decision maker. If I am confirmed, I look forward to participating in this important work.

I currently serve as Deputy Assistant Attorney General in the Department of Justice's Tax Division. I am primarily responsible for appellate litigation of civil tax cases, and the review of significant settlements in civil tax cases. In the course of my duties, I have participated in several trials of complex tax cases. I have also helped represent the government in over a hundred tax cases heard by the United States Court of Appeals, many of which were on appeal from the Tax Court. One of my first duties after joining the Department in 2001 was to provide assistance to the September 11th Victims Compensation Fund in resolving tax issues. From July 2007 to January 2008, I served as Acting Assistant Attorney General for the Tax Division.

Among the many rewards of my job is the opportunity to work with dedicated lawyers like David Gustafson, the Chief of the Tax Division's Court of Federal Claims Section, and a fellow nominee to the Tax Court bench. I also have had the honor of working with two excellent leaders of the Tax Division: Eileen O'Connor, former Assistant Attorney General and Nathan Hochman, the current Assistant Attorney General for the Tax Division.

Before I joined the Department of Justice, I represented taxpayers in cases before the Tax Court. Thus, I have seen tax litigation from both the side of the taxpayer and the government.

I am happy to be joined today by Rebecca, my wonderful and loving wife, and mother of my two boys. I wish to thank my family for their support, including my parents--Robert and Wanda Morrison. And I owe a special debt to the person who supervised me in my first legal job, my brother Robert Morrison, who hired me over twenty years ago as a clerk in his real-estate and bankruptcy practice.

Thank you again for the opportunity to testify, Mr. Chairman.