

**STATEMENT BY ELIZABETH CREWSON PARIS, NOMINEE FOR JUDGE OF UNITED STATES TAX COURT, BEFORE THE SENATE COMMITTEE ON FINANCE
APRIL 17, 2008**

Thank you, Chairman Baucus and Ranking Member Grassley. In addition, thanks to all of the Senators on the Finance Committee and also to their very hard working tax staff. Even though I have had the opportunity to sit at this table many times over the past eight years, today is very different. Today I appear before the Finance Committee for your consideration of my nomination to be a judge on the United States Tax Court.

I am honored and humbled that President Bush has given me an opportunity to continue to serve this great country in a new capacity. But I truly believe this nomination is a continuation of my government service and the privilege of serving this Senate committee as tax counsel since the 106th Congress.

Previous to joining the Finance Committee staff in 2000, I enjoyed the experience of practicing, publishing and teaching tax law. I was active in my professional organizations through the American Bar Association and both the Colorado and Oklahoma Bar Associations. In addition, I previously held leadership positions in both the American and the Colorado Bar Associations. Although all of these prior experiences have been valuable attributes, it is actually the experiences gained working for the Senate that best exemplify the qualifications I could offer if I am confirmed as a judge on the U.S. Tax Court.

During that time, I have served this Committee as the tax counsel on important tax policy issues that I passionately care about, to include Energy, Agriculture and Rural America issues, estate tax reform and highway trust fund issues. Those 12 original bills were initiated by this committee, then approved by Congress and signed into law by the President. With that knowledge, I realize that every word, comma and cross reference in Title 26 of the U.S. Code has a very specific, defined purpose. The Internal Revenue Code has been structured a bit like the periodic table of elements – much like the numbers assigned to the elements, the very location of the code section reflects the defined purpose and meaning behind the concept. Each provision in those 12 bills had very specific Congressional intent and all of the professional and technical staff involved in a bipartisan and bicameral manner attempted to draft legislative language to accomplish that intent.

In doing so, Congressional staff reviewed and coordinated thousands of pages of the Internal Revenue Code so that inconsistencies were eliminated and definitions were clarified. So with that detailed background and education in the tax code – I believe the duty of a Tax Court judge is to view the facts and the law of each case and determine if the controversy is based on some confusing inconsistency that could be misinterpreted either by the government or by the taxpayer. Or could it possibly be a situation where in spite of all Congressional intent, there are those who specifically manipulated the complexity of the Code to obtain results that are not appropriate.

In front of me are the Internal Revenue Codes from January of 2001 and January of 2008, as you can see there is a substantial difference in size. As new provisions and policies have been added, the Code has grown in complexity. Every case that appears in front of the U.S. Tax Court can be

found intertwined somewhere within these Codes. Given the opportunity of confirmation as judge, it will continue to be my responsibility to try to help make that determination of consistency and clarification.

In closing, I want to especially thank my father Joel Crewson and my sister, Martha Mitchell who are here with me today. So many times over the past few decades my family has graciously coordinated family functions around tax deadlines or Senate schedules. Ironically, a copy of the Internal Revenue Code has attended many a family occasion – just in case.

In addition, I also want to thank Senator Grassley and Senator Baucus for allowing me to spend many hours as their tax counsel, working on important tax policy issues that many Members of this Committee passionately care about, it has been an honor to help accomplish the policy goals of the United States Senate Finance Committee. Thank you again and thank you for your time today.