

**Opening Statement of Kathleen M. Kerrigan
Nominee for Judge, US Tax Court
Senate Committee on Finance
November 17, 2011**

*Embargoed until Delivery
Remarks as Prepared for Delivery*

Mr. Chairman, Ranking Member Hatch and distinguished members of the Committee, it is a privilege to be here today and I want to thank you for scheduling this hearing to consider my nomination to be a judge on the United States Tax Court. I am honored to have been nominated by President Obama and grateful to the Committee for your consideration of my nomination.

I have spent countless hours in this room over the years, but never from this vantage point. I believe that the first time that I was in this room was to attend a briefing for Ways and Means and Senate Finance tax legislative assistants. At that time, I never envisioned that I would appear in this room as a nominee to the United States Tax Court.

I grew up in Springfield Massachusetts and upon graduation from law school, I joined the staff of Congressman Richard E. Neal. During my tenure with him, Congressman Neal became a member of the Ways and Means Committee. I was fortunate to be given the role of handling tax issues for the Committee. Congressman Neal and I began our journey together on understanding the ins and outs of tax policy.

Under the tutelage of Janice Mays and John Buckley, I became a student of tax policy and decided that it would be the focus of my professional career. After working eight years for Congressman Neal, I moved to the private sector to approach tax policy from a different perspective.

While in private practice, I was offered what I view as a unique and special opportunity- to serve as tax counsel for Senator Kerry. It has been an amazing opportunity from both a professional and personal perspective. Working for Senator Kerry has been challenging and rewarding. Over the past six years, I worked on a variety issues including energy taxes, corporate taxes, and individual taxes and have worked on many pieces of legislation from drafting to enactment.

This set of experiences, many of which occurred in this very room, has strongly prepared me to serve as a Tax Court judge. As we all know, Congress writes the tax laws and the Internal Revenue Service administers them. 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 given the opportunity to serve, it will be my responsibility to help make determinations of consistency and clarification.

I would like to thank my parents, Bill and Betty Sullivan, who are watching today. From them, I learned the importance of public service. Throughout my career, I have been fortunate to have several mentors and some are in the room today. I would like to specifically mention three of my mentors from my time in private practice who are no longer with us; Henry Zapruder, Ken

Snyder, and Congressman Guy Vander Jagt. When I heard the news that I was going to be nominated, I wish that I could have seen their reaction..

In closing, I would like to thank Senator Kerry for the opportunity to serve as his tax counsel. I always thought someday I would like to work for the Finance Committee, because of its reputation for bipartisanship. Senator Kerry provided me with that opportunity. I have been fortunate to work with one of the most committed, hardest-working members of the Senate, and I have learned a tremendous deal from him. I also have had the pleasure to work with so many past and current Finance Committee staff, many of whom have become close friends. I truly appreciate this experience, and this moment is bittersweet. If confirmed, I look forward to the next chapter of my professional career as a Tax Court judge, but I will always have fond memories of this room, this institution, and this group of people.

Thank you for the opportunity to testify.