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Opening Statement of Ronald Lee Buch
Nominee for Judge, U.S. Tax Court
Senate Committee on Finance
December 11, 2012

Good morning Chairman Baucus, Ranking Member Hatch, and distinguished members of the Committee. Thank you all; it is truly a privilege to be here. I am very grateful to President Obama for having nominated me to be Judge of the United States Tax Court.

Mr. Chairman, thank you for scheduling this hearing, and I also thank the staff members of your committee who have been generous with their time as we worked together on my nomination.

I would like to briefly introduce my family members who are with me here today. I am grateful for the support of my wife Deb and our two daughters, Emma and Allison, I am thrilled that they could be here today. And my parents, Ron and Hella Buch, were also able to travel here from Florida to join us today. Their support over the years has been invaluable, and I am grateful beyond what words can convey.

I suppose the purpose of a statement such as this is to tell you a bit about who I am. I am the product of the people seated behind me. My father started out as a stock room manager in a Kresge store in the late 1950s and retired as an Executive Vice President of Kmart Corporation. He rose through the corporate ranks not because of his academic pedigree, but because of hard work. My mother immigrated to this country from Germany after she met and married my father, who was stationed there with the Army. During much of my childhood, she was not employed outside the home, yet she worked harder than most people I have known. Whether volunteering as a school nurse, as an AIDS counselor, as a substance abuse counselor, at a church, or at a museum, she tirelessly gave, and continues to give, of herself for the reward of simply having served. If I had to point at two key values learned from my parents, it would be hard work and serving something greater than yourself.

Rightly or wrongly, I like to think that my career has been guided by these values. I worked for the IRS Office of Chief Counsel, where perhaps the greatest reward was standing before the United States Tax Court and knowing that I was representing our country. I have also had the pleasure of representing taxpayers in our adversarial tax system. But in addition to representing taxpayers and the IRS, I have also tried to serve the tax system. I have been an active member of the tax sections of the American Bar Association and the District of Columbia Bar Association, I have taught as an Adjunct Professor at Georgetown Law, and I have been an active member of the Inns of Court, all of which I view as working to better our profession.

If confirmed, I hope to continue to be guided by these values – to work hard and to serve our tax system by fairly and impartially applying the tax law.

Thank you, and I look forward to any questions that you may have.