Statement of E. Edwin Eck To be a Member of the Internal Revenue Service Oversight Board U.S. Department of Treasury

Senate Committee on Finance April 17, 2008

Mr. Chairman, Senator Grassley, and Members of the Committee, thank you for this opportunity to speak with you. I thank the President for nominating me to the Internal Revenue Service Oversight Board and I thank you, Mr. Chairman, for encouraging the President to do so.

I have served as Dean of the University of Montana School of Law, the only law school located in our state, for more than twelve years. As dean, I have been responsible for ensuring that the school provides the services reasonably expected by its students, faculty, staff, and alumni, as well as the state judiciary, other state government officials, the state's attorneys, and the public who will be served by the school's graduates. During my service as dean, our school has developed two strategic plans and thirteen annual budgets have been balanced. Teaching and learning technology and other informational technology services have greatly expanded.

Prior to my current administrative work, I taught law school courses on wills, trusts, estates, estate planning, and, estate and gift taxation. Also, I practiced tax law with an emphasis on estate and gift taxation. Most of my clients were the owners of small businesses, including farmers and ranchers. As you know, they desire an understandable system of taxation where all of our citizens pay what is owed. These taxpayers want access to websites, pamphlets, and IRS employees who will help them report their taxes as required by law. They looked to me to help them plan their business affairs. Although I no longer practice law, I remain acquainted with many small business people and with tax professionals who serve them.

Serving others has provided me with my greatest satisfactions. In addition to serving clients and a school's many constituents, I have been fortunate to co-chair a committee which drafted Montana's trust statutes and successfully sought their enactment. Also as a Uniform Law Commissioner, I have derived satisfaction urging our state legislature to adopt many uniform laws.

I desire to undertake public service on the national level. I believe my experience will contribute to the work of the Oversight Board and the Internal Revenue Service's administration of our country's tax laws and regulations.

If confirmed, I look forward to working with Board members and with members of this Committee on the challenges that face the administration of our tax system. I pledge to work on behalf of the American people to fulfill my responsibilities with the Oversight Board.

Thank you, Mr. Chairman, Senator Grassley and Members of the Committee. I would be pleased to answer any questions you may have.