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**Opening Statement of Michael Bert Thornton
Nominee for Judge, U.S. Tax Court
Senate Committee on Finance
July 18, 2013**

Remarks as Prepared for Delivery

Chairman Baucus, Ranking Member Hatch, and distinguished members of the Committee, thank you for the privilege of appearing before you today. I last appeared before this Committee a little over 15 years ago after I was nominated for my first term as a Tax Court Judge. I am grateful to President Obama for nominating me for a second term on the Court. And I am grateful to you and to the Committee's outstanding staff for processing my nomination so promptly.

I would like to introduce my wife Alexandra Deane Thornton, who is here with me today, as well as my daughter Kaley. When she attended my first confirmation hearing, Kaley was just three years old and was looking forward to entering preschool. It is a vivid reminder of the passage of time that she is now looking forward to attending Duke University this Fall. My other daughter, Camille, unfortunately could not be here today because she is out of town for a summer camp.

I came to the Tax Court after years of tax experience in private practice, on the Hill, and in the Treasury Department. That was all good preparation for my past 15 highly rewarding years on the Tax Court, where I have endeavored to maintain the Court's long tradition and high standards of resolving tax controversies fairly, impartially, and expeditiously in accordance with Congressional intent. In addition to trying and deciding hundreds of cases, I have worked actively to better the Court administratively, in ways such as modernizing its rules and bringing the Court more up to date with the use of technology for eFiling and providing remote electronic access to the Court's records. Last year I was honored to have been elected by my colleagues for a term as Chief Judge. If confirmed for another term on the Court, I would hope to continue to help maintain and enhance the public's confidence in the Tax Court as the forum of choice for litigating Federal tax controversies.

Thank you very much. I would be happy to answer any questions you might have.