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**Opening Statement Of Joseph W. Nega
Nominee For Judge, United States Tax Court
Senate Committee On Finance
July 18, 2013**

Chairman Baucus, Ranking Member Hatch, and distinguished members of the Finance Committee -- it is a privilege for me to be here today. Thank you for holding this hearing to consider my nomination to be a judge on the United States Tax Court.

I am very grateful to President Obama for nominating me. I would also like to thank the Finance Committee staff members who have been generous with their time while working with me on my nomination.

It is with mixed emotions that I appear before you today after 28 years as a member of the staff of the Joint Committee on Taxation here on Capitol Hill. I have truly enjoyed serving Members of both the House and the Senate on tax legislative matters, both on tax policy questions and on technical tax issues. When I came to Capitol Hill in 1985 as a young lawyer, it was at the beginning of the legislative process that eventually resulted in the Tax Reform Act of 1986. Since then, as a Joint Tax Committee staffer, I have provided assistance to Members and their staffs, as well as to committee staffs, on tax proposals covering a range of subject areas. During the 1980s, I attended Georgetown Law School at night and earned a masters degree in tax law. I believe that my training and my professional experience in the tax field give me the background I will need to serve as a Tax Court judge and to fairly and impartially apply the tax law.

I owe a great debt of thanks to all of my colleagues on the staff of the Joint Committee on Taxation, especially our Chief of Staff, Tom Barthold. The tax lawyers, accountants, and economists on the staff of the Joint Tax Committee have shown me over and over the value of teamwork among knowledgeable professionals with a wide range of expertise. The clerks and support staff are among the best on the Hill. When I leave Capitol Hill, I will miss the sense of shared work in public service with these individuals and all the many other staffers who assist Congress in its efforts to serve the American people.

I would like to thank my parents, who instilled in me a strong sense of public service. I suspect my mother will be tuning in to CSPAN to watch this hearing back in Chicago. I would also like to thank my wife of 24 years, Cecily Rock, who is here today, as well as my two sons, David and Philip, for their love and support.

If confirmed, I will work diligently to resolve tax controversies fairly and expeditiously. Thank you for the opportunity to testify.