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**Remarks as Prepared for Delivery**

**Opening Statement of Albert G. Lauber**  
**Nominee for Judge, U.S. Tax Court**  
**Senate Committee on Finance**  
**December 11, 2012**

Thank you, Chairman Baucus, Ranking Member Hatch, and distinguished members of the Committee on Finance, for the privilege of being here today. I am grateful to President Obama for nominating me to the United States Tax Court. And I am grateful to you, and to the Committee staff on both sides of the aisle, for your diligent efforts to complete the processing of my nomination when matters as pressing as the fiscal cliff demand your immediate attention.

I would like to introduce members of my family who are here today. First, my partner for 23 years, Craig Hoffman, who is also a professor at Georgetown Law School, is here. My brother and his wife were unable to get down from Boston, but I would like to introduce my niece, Hannah Lauber, who recently graduated from college and now works for the DC Department of Education.

I have looked at tax from many vantage points during my career. As a student at Yale, I studied tax under Boris Bittker and Marvin Chirelstein, legendary figures in this field. As a law clerk, I worked on tax opinions for Justice Harry Blackmun, one of the few Justices who actually liked tax. As a lawyer in the Justice Department, working under Rex Lee and Charles Fried, I handled tax appeals and tax cases in the Supreme Court. In private practice, I spent 20 years at Caplin & Drysdale, chiefly in the area of tax controversies and litigation. And for the past six years, as a professor and program director at Georgetown, I have taught and counseled about a thousand tax students, 30 of whom have gone on to become Tax Court law clerks.

Through my experience, I think I have come to understand what makes a good judge. If confirmed, I will endeavor to resolve disputes between taxpayers and the Internal Revenue Service by applying the tax laws in accordance with Congressional intent. I am happy to answer any questions the Committee may have.