

**Opening Statement of Judge Joseph H. Gale  
Nominee for Judge, US Tax Court  
Senate Committee on Finance  
September 12, 2011**

*Embargoed until Delivery  
Remarks as Prepared for Delivery*

Mr. Chairman, Ranking Member Hatch, and distinguished members of the Committee on Finance, it is a privilege to be here today and I want to thank you for scheduling this hearing to consider my nomination to a second term on the United States Tax Court. I am very grateful to President Obama for nominating me and to the Committee for such prompt consideration of my nomination. In that regard, I am especially grateful to the Committee staff on both sides for their diligent efforts to complete the processing of my nomination when they had other pressing matters to handle as well.

I would also like to introduce members of my family who are here today. First my mother, Charlotte Gale, and my brother, Hutter Gale, who have traveled up from Smithfield, Virginia, to be here. They made the same trip almost 16 years ago and are hoping for the same outcome. I want to thank my mother for all of her love and support for more years than either of us wants to count. And finally my partner of more than 24 years, Will Hopkins, whose love, support, and wise counsel have been a bedrock for me over those years.

It is also with a wonderful sense of nostalgia that I sit in this hearing room. I spent so many hours here, from early 1985 through 1995, as a tax staffer for Senator Moynihan and later as the Finance Committee's Chief Tax Counsel. I was privileged to work on the 1986 Tax Reform Act, which was certainly one of this Committee's greatest achievements, as well as the 1993 Deficit Reduction Act. Those were some of the most exhilarating times of my professional career.

For the past 15 and a half years, I have been honored and privileged to serve as a Judge of the U.S. Tax Court. I have tried to resolve disputes between taxpayers and the Internal Revenue Service by applying the tax laws in the manner intended by Congress. Hopefully, I have made the process less daunting for taxpayers who find themselves in Tax Court without counsel. If confirmed by the Senate for another term, I will certainly continue to work diligently to resolve tax controversies fairly and expeditiously in accordance with Congressional intent.

Mr. Chairman, I am certainly happy to answer any questions from the Committee.