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**Remarks as Prepared for Delivery**

**Opening Statement of L. Paige Marvel**  
**Nominee for Judge, U.S. Tax Court**  
**Senate Committee on Finance**  
**January 15, 2014**

Chairman Baucus, Ranking Member Hatch, and distinguished members of the Committee on Finance, thank you for the privilege of appearing before you today. I last appeared before this Committee almost 16 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 staff for the help given to me throughout this process. Senator Hatch, I am particularly grateful for your statement about my pending nomination during the confirmation hearing of my colleague, Chief Judge Michael B. Thornton.

I would be remiss if I did not also acknowledge and thank Senator Ben Cardin and his staff for the help they gave me both before and after the President announced my nomination. I am a lifelong resident of the State of Maryland and I have followed Senator Cardin's political career from the time he was rising in the ranks of the Maryland State legislature. He has been my Delegate, Representative, and Senator for decades. I have long admired his commitment to constituent service and I have benefitted from it several times. Senator Cardin, thank you for your continuing excellent service to the State of Maryland and to this country.

I would like to take this opportunity to introduce my family and to thank them for the support they've given me during my career. My husband of almost 40 years, Robert H. Dyer, Jr., has been my greatest supporter and friend since we first met in 1971 at the University of Maryland School of Law. We have two children. Our son, Alex Dyer, holds a B.S. degree in architecture from Washington University in St. Louis, and intends to pursue a career as an architect. Our daughter, Kelly Dyer, holds a B.S. degree in neuroscience and behavioral biology from Emory University, and is currently working in Atlanta as a research assistant in a public health project while she studies for the MCAT examination.

Two very important members of my family could not be here but deserve recognition. My mother, Louise Harrison, is 92 years old but, due to health problems, can no longer travel. If she were here, she would tell you that she served this country honorably during World War II as a U.S. Army nurse anesthetist on a hospital ship in the Atlantic Ocean and in the Mediterranean. She would also tell you, whether you asked or not, that if you want to honor her service, you should confirm her daughter. My sister, Vicki Marvel, is a school counselor in a middle school in Norman, OK, who looks after my mother and who is recuperating from knee replacement surgery. I thank both of them for making me the person I am today.

My professional staff is also here today. Angela Frith is my chambers administrator. Chaim Gordon and Doug Longhofer are my law clerks. Together, they keep my chambers functioning at a very high level and I am grateful for their hard work on my behalf. I also want to thank my colleagues, Chief Judge Michael Thornton, Judge John Colvin, and Judge Joseph Gale, for

supporting me by attending this hearing.

Before I joined the Tax Court in 1998, I practiced tax and business law for 24 years and clerked for several years before that. I tried cases in the Tax Court and in other Federal and State courts throughout this country. That experience led me to appreciate both the benefits and burdens of the litigation process and the effect that it has on the people it touches. As a Tax Court judge for almost 16 years, I have taken my experience and applied it to the courtroom over which I preside. I make every reasonable effort to treat litigants fairly, to alleviate the fear that many litigants and witnesses have when they enter a courtroom, to assist litigants in understanding what they must prove, and to help them build the record I need to decide a case fairly. I am mindful that the Tax Court is the Federal court that handles the vast majority of Federal tax litigation in this country and that it has a very large population of *pro se* or self-represented taxpayers. Congress designed the Court to be a litigation forum for all taxpayers, represented or not, and I will continue, if confirmed, to honor Congress' intention by approaching cases with an open mind and a commitment to justice.

Thank you again for considering my nomination. I would be happy to answer any questions you might have.