

Testimony of Cathy Fung
Nominee to Serve as Judge on the United States Tax Court
Nomination Hearing before the Senate Committee on Finance
July 10, 2024

Senator Wyden, Ranking Member Crapo, and distinguished members of this Committee: thank you for giving me the opportunity to appear before you today to consider my nomination to serve as a judge on the United States Tax Court. I am grateful to you and your staffs for your time and for scheduling this hearing today.

It is truly a privilege to be nominated as a judge for the United States Tax Court. I am grateful to President Biden for nominating me for this important position. I would like to acknowledge my parents, who could not be here today, but I know they are watching the live feed. Their sacrifices and support have allowed me to be in a position to appear before you today. I would like to thank my siblings for their encouragement and enthusiasm in this process. My brother Tony flew in from Seattle to be with me today. My sister Sandra who lives in New York is also watching us on the live feed. I would like to acknowledge Judge Robert A. Wherry, Jr., a now retired judge of the United States Tax Court, for his fellowship and mentorship. And I want to acknowledge my friends and colleagues who provide support to me every day, many of whom are here with me today.

I am the child of immigrant parents. My mother arrived in this country as a child along with her parents and four siblings by boat. My father arrived in this country, as a young adult, separated from his parents. Each of my parents left their birth country for a better life and the promise of achievable opportunities. Through them, I have seen the epitome of hard work, perseverance, and integrity. As my parents pursued their American Dream, they instilled in my siblings and me a tireless and principled work ethic. I have taken their experiences and lessons to heart and followed their example as the framework with which I have approached my career and my life.

The Tax Court has always been a special place for me. It's where I started my legal career as an attorney-advisor to Judge Wherry, where I witnessed the daunting task that self-represented taxpayers face when presenting their cases. I am sensitive to the fact that standing before a judge may be the first time a taxpayer has had the opportunity to interact with their government. This backdrop shapes what would be my judicial comportment if I am confirmed. I pledge to listen to all facts with an open mind and to treat all taxpayers fairly and with the respect that all taxpayers should expect and deserve from their government.

Over the past twenty years in private practice and in the government, I learned about complex tax issues in both the guidance and litigation areas. I represented large corporate taxpayers in their litigation and controversy. And I devoted my time to representing taxpayers pro bono through low-income taxpayers clinics. At the IRS Office of Chief Counsel, I gained knowledge in drafting regulations to aid taxpayers in providing certainty to accomplish effective tax administration. In all instances, I have been a faithful public servant in applying the tax laws with diligence, integrity, and fairness. If confirmed, I would continue this responsibility to the American people in impartially applying the law to the facts of each case.

Twenty years ago, I embarked on my first legal job as an attorney-advisor at the United States Tax Court. If confirmed, it would be my greatest honor to rejoin the Tax Court family, support the court's mission to resolve tax disputes expeditiously, and continue my government service as a judge. Thank you for your consideration. I look forward to your questions.