

Andrew A. DeMello
Nominee, United States Tax Court
Opening Statement

Chairman Crapo, Ranking Member Wyden, and distinguished members of the Committee, thank you for holding this hearing and for the courtesy you and your staff have extended throughout this process. I am honored to appear before you today as the President's nominee to serve as a Judge of the United States Tax Court.

I am deeply grateful for the opportunity to be considered for this office. Public service has been one of the defining commitments of my life. From my education in Public Policy at Princeton, to law school at Columbia, to my years in the Department of Justice and the Internal Revenue Service, I have tried to devote my professional life to work in service of the public and to the rule of law. I have been fortunate to receive extraordinary opportunities in this country, and I have long believed that to whom much is given, much is expected. This principle has shaped both the work I have chosen and the manner in which I have tried to do it.

For more than a decade and a half, I have served in legal positions that demanded rigor, judgment, and fidelity to law. At the Department of Justice's Tax Division, I handled complex affirmative and defensive litigation in federal district and bankruptcy courts, including cases involving significant monetary recovery, technical tax issues, civil discovery, expert practice, and trial work. This experience taught me the discipline of careful preparation, and the importance of precise legal analysis.

My subsequent service at the Internal Revenue Service deepened those lessons. As Branch Chief in the Office of Chief Counsel and as Senior Counsel in the Litigation and Advisory Division, I have worked on complex legal matters of all shapes and sizes. And, during my service as Acting Chief Counsel, I had the privilege of helping lead an office of approximately 2,000 attorneys across the country. That responsibility required legal judgment and institutional knowledge.

Across each of these roles, one lesson has remained constant: the law must be applied fairly, impartially, and with respect for every person who interacts with the government. The United States Tax Court occupies a vital place in our system because it provides taxpayers with an independent forum in which disputes may be heard before payment of the disputed tax. For many litigants, especially those without counsel, appearing before the court may be one of the most significant

interactions they ever have with the legal system. They are entitled to a judge who is prepared, patient, even-handed, and faithful to the application of law.

It would be the highest honor of my professional life to continue my public service in this capacity. Thank you for your consideration. I would be pleased to answer any questions you may have.