



Max Baucus (D-Mont.)

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Hearing Statement of Senator Max Baucus (D-Mont.) Regarding Two U.S. Tax Court Nominations As prepared for delivery

Henry Adams, the famed writer and great-grandson of John Adams, once wrote, "All experience is an arch to build upon."

Before us today are two nominees with decades of experience. Mr. Lauber and Mr. Buch, both of you are nominated to serve as judges on the U.S. Tax Court.

Your experience will serve as an important arch to build upon in the positions for which you have been nominated.

The Tax Court gives Americans a venue to address legitimate tax problems. It helps guarantee fair administration of our tax laws. It is a cornerstone of our tax system.

If confirmed to be judges, you will hear thousands of cases from all over the country. Each case will require your careful consideration.

The president chose you to serve as judges because of the expertise you have gained during your long careers.

Mr. Lauber, you currently serve as the Director of the Graduate Tax and Securities Programs at the Georgetown University Law Center. Your career in tax law has included work in private practice and the U.S. Department of Justice.

Mr. Buch, as an attorney with the Internal Revenue Service, you regularly represented the agency before the U.S. Tax Court. Since then, you have advised many taxpayers in the private sector on matters relating to tax law. You have also taught hundreds of students the ins-and-outs of the tax code as a law professor at Georgetown and Capital University.

I am confident that both of you will make excellent judges on the Tax Court.

If confirmed, you will be challenged in your new positions. But I believe in Henry Adams' words: You will build upon your extensive experience and find success. Your experience proves you are knowledgeable, qualified nominees.

So I thank you for being here, and I look forward to discussing your nominations today.