

Opening Statement of Christian Weiler
Nominee to be a Judge of the United States Tax Court
Senate Committee on Finance
July 21, 2020

Chairman Grassley, Ranking Member Wyden and to the other Senators on the Finance Committee, thank you for holding this hearing.

I am honored to be nominated to serve as a judge of the United States Tax Court. I would like to also thank my beautiful wife and four children for their love and encouragement throughout my nomination process. I know that I would not be appearing before you without their support.

The role of the Tax Court, albeit limited in scope, is very important. The Tax Court provides a critical independent forum for the resolution of civil tax disputes with the IRS. The Court hears all types of tax cases, which can vary substantially in size and complexity depending on the taxpayer. If confirmed, I pledge to decide all matters in an impartial manner, by applying the facts before me to the relevant provisions of the Tax Code and by also looking to controlling precedent. I genuinely believe the Tax Court serves an important function in safeguarding the fairness of our nation's tax system.

In my hometown of New Orleans, Louisiana, I have had the pleasure of working with my father and law partner, John Weiler for some fifteen (15) years at the law firm of Weiler & Rees. In working with my father, I have not only had the privilege of being mentored by a truly outstanding tax attorney with unparalleled knowledge and skills; I have also had the privilege of learning from a great human being. By my father's example, he has shown me how to treat others with respect and kindness in all matters. My father has also shown me the importance of listening to my clients' problems and how to work alongside them to help guide them to a resolution of their legal issue. In short, I believe the advocacy and personal skills I have acquired while working with my father will serve me well as a judge.

Formed by my strong Christian faith, I believe we are all children of God, and therefore not only do I pledge to serve as an impartial judge, I also pledge to treat all parties and attorneys who may appear before me with respect and kindness.

Also, while the Tax Court hears large and complex tax issues; it most often hears small tax matters filed by self-represented litigants. I am proud of my volunteer work as an attorney with the Southeast Louisiana Legal Services Pro Bono Tax Clinic, where I have gained valuable experience in matters commonly before the Tax Court, such as audits of the earned income tax credit, innocent spouse claims for relief and collection due process appeals. I believe my experience with these specific tax matters will serve me well as a judge.

Finally, if confirmed, I look forward to serving my Country.

Thank you for your time and consideration and I look forward to answering any questions that the committee might have.