

Opening Statement of Travis Greaves
Nominee to be a Judge of the United States Tax Court
Senate Committee on Finance
July 24, 2019

Thank you, Mr. Chairman, Ranking Member Wyden, and distinguished members of the Committee.

I am honored and grateful to have been nominated by President Trump to be a judge on the U.S. Tax Court, the place where I began my career as a tax attorney. I learned early on the important role the Tax Court plays in our society, serving as the primary judicial forum for taxpayers challenging IRS determinations before paying the disputed tax. Most taxpayers appearing in the Tax Court are pro se and have little if any legal background. During my time at the court, I saw firsthand how daunting appearing in court can be for pro se litigants. If I am confirmed, I will make every effort to balance the need to help these taxpayers understand the court's rules and procedures with my duty to remain independent and impartial.

Over my career I have worked on almost every side of a tax controversy matter, and I have had the good fortune to learn from many great practitioners. As an attorney adviser at the Tax Court, judges, including some here today, taught me the importance of keeping an open mind in each case and of adjudicating cases in a fair and timely manner. If confirmed, these are lessons that I will take with me to the bench. In private practice, I worked at firms ranging in size from 1500 attorneys to 2 attorneys, and I represented all types of clients. No matter the firm or client, I learned something every day from my colleagues. I'd like to thank the attorneys at Reed Smith, Caplin and Drysdale, and my former law partner Josh Wu for constantly challenging me to be a better attorney.

I now serve in government as Deputy Assistant Attorney General in the Department of Justice's Tax Division. In this role, I work with dedicated career lawyers and professionals in our Appellate Section and Office of Review, as well as with Division and Departmental leadership. It has been a true honor and privilege to work with such an amazing group of public servants.

On a personal note, the Lord has blessed me with amazing family and friends, to whom I owe a great deal of gratitude. First, I'd like to thank my wife Holly and our children; you have taught me patience, humility and compassion. My mother, Jan Fisher Greaves, is the best judge I have ever known. She was the first female judge in Ector County Texas, and the only judge when it came to resolving disputes between me and my siblings. To my father Randy, my sisters Amber and Shelby, brother Jackson, brother-in-law Clayton, and all my extended family, thank you for all your support over the years.

I look forward to answering the Committee's questions.