

November 10, 2016

The Honorable Mitchell McConnell
Senate Majority Leader
United States Senate
317 Russell Senate Office Building
Washington, D.C. 20510

The Honorable Harry Reid
Senate Minority Leader
United States Senate
522 Hart Senate Office Building
Washington, D.C. 20510

cc: The Honorable John Cornyn, Senate Majority Whip
The Honorable Orrin Hatch, Chair of the Senate Finance Committee
The Honorable Ron Wyden, Ranking Member of the Senate Finance Committee
The Honorable Chuck Schumer, Senate Finance Committee

RE: Recommendation for Vote on United States Tax Court Nominations

VIA FACSIMILE/EMAIL AND U.S. MAIL

Dear Majority Leader McConnell and Democratic Leader Reid:

We the 52 undersigned tax law professors, academics, and clinicians strongly encourage you to set the U.S. Tax Court nominees, nominee numbers 510 and 511 (Vik Edwin Stoll and Elizabeth Ann Copeland), for an immediate floor vote. Both nominees were unanimously, favorably reported out of the Senate Finance Committee on April 18, 2016 and await a confirmation vote. The Senate received each nomination over a year ago. Vik Edwin Stoll's nomination was received by the Senate on November 9, 2015, more than one year ago. Elizabeth Ann Copeland's nomination was received by the Senate on May 4, 2015, over eighteen months ago.

These two nominees have been fully vetted and favorably reported out of the Senate Finance Committee. Moreover, appointment to the U.S. Tax Court has traditionally been a nonpartisan appointment, based on merit. The Senate should therefore look past any partisan concerns and bring these nominees to the floor for a vote.

For the Senate to fail to vote on two U.S. Tax Court nominees who were unanimously, favorably reported out of the appropriate Committee would not only be a waste of government resources, it would be a hardship to taxpayers. The U.S. Tax Court is the sole trial court through which taxpayers may seek judicial relief before paying a disputed federal tax liability, and it is the trial court through which nearly all tax litigation flows. Vacancies on the U.S. Tax Court mean that taxpayers wait longer for their cases to be heard, while interest continues to accrue should the deficiency be upheld, as do time-sensitive penalties, if applicable. Thus, a delay in considering nominees to this court is costly for U.S. taxpayers. As tax law professors, we are concerned about the hardship to taxpayers that Congress's failure to act on U.S. Tax Court nominees occasions.

For all of these reasons, please do not let these nominations expire with the end of this Congress; instead, allow them the opportunity to have a full vote on the Senate floor.

Sincerely,

[University affiliation provided for identification purposes only]

Alice Abreu

Professor of Law, Temple University, Beasley School of Law, Philadelphia, PA

Grace Allison

Adjunct Clinical Professor, University of New Mexico School of Law, Albuquerque, NM

Nicole Appleberry

Clinical Assistant Professor of Law, University of Michigan Law School, Ann Arbor, MI

Luz Arevalo

Boston, MA

Steven J. Arsenault

Professor of Law, Charlotte School of Law, Charlotte, NC

Jennifer E. Bird-Pollan

James and Mary Lassiter Associate Professor of Law, University of Kentucky College of Law, Lexington, KY

Leslie Book

Professor of Law, Villanova University Charles Widger School of Law, Villanova, PA

Bradley T. Borden

Professor of Law, Brooklyn Law School, Brooklyn, NY

Samuel Brunson

Professor of Law, Loyola University Chicago School of Law, Chicago, IL

John Clynch

Law Lecturer, University of Washington, School of Law, Seattle, WA

Mark Cochran

Professor of Law, St. Mary's University, School of Law, San Antonio, TX

Adam Chodorow

Associate Dean for Strategic Planning, Willard H. Pedrick Distinguished Research Scholar, and Professor of Law, Arizona State University, Sandra Day O'Connor College of Law, Phoenix, AZ

Danshera Cords
Visiting Professor of Law, University of Pittsburgh School of Law

Bridget J. Crawford
Professor of Law, Pace University, Elisabeth Haub School of Law, White Plains, NY

Jonathan Decatorsmith
Clinical Associate Professor of Law, Illinois Institute of Technology Chicago-Kent
College of Law, Chicago, IL

J. Clifton Fleming, Jr.
Ernest L. Wilkinson Chair and Professor of Law, Brigham Young University, J. Reuben
Clark Law School, Provo UT

T. Keith Fogg
Visiting Professor of Law, Harvard Law School, Boston, MA

Jonathan Barry Forman
Alfred P. Murrah Professor, University of Oklahoma College of Law, Norman, OK

Linda Galler
Professor of Law, Hofstra University, Maurice A. Deane School of Law, Hempstead, NY

Lisa Garza
Kansas City, MO

Jennifer A. Gellner
Assistant Professor, Gonzaga University School of Law, Spokane, WA

Paul Harrison
Director, Tax Clinic, Chicago, IL

Anthony C. Infanti
Professor of Law, University of Pittsburgh School of Law, Pittsburgh, PA

Steve R. Johnson
Dunbar Family Professor of Law, College of Law, Florida State University, Tallahassee,
FL

Tracy Kaye
Professor of Law, Seton Hall University School of Law, Newark, NJ

Joni Larson,
Professor of Law, Indiana Tech Law School, Fort Wayne, IN

Stuart Lazar

Professor of Law, State University of New York, Buffalo Law School, Buffalo, NY

Leandra Lederman

William W. Oliver Professor of Tax Law, Indiana University Maurer School of Law,
Bloomington, IN

Benjamin Leff

Professor of Law, American University Washington College of Law, Washington, D.C.

Jennifer Liguori

Charlotte, NC

Francine J. Lipman

William S. Boyd Professor of Law, University of Nevada, William S. Boyd School of Law,
Las Vegas, NV

Lawrence Lokken

Hugh Culverhouse Eminent Scholar and Professor of Law Emeritus, University of
Florida College of Law, Gainesville, FL

Charlene D. Luke

Professor of Law, University of Florida Levin College of Law, Gainesville, FL

Roberta F. Mann

Mr. & Mrs. L.L. Stewart Professor of Business Law, University of Oregon School of Law,
Eugene, OR

James Edward Maule

Professor of Law Emeritus, Villanova University Charles Widger School of Law,
Villanova, PA

Stephen W. Mazza

Dean and Professor of Law, University of Kansas School of Law, Lawrence, KS

Bruce A. McGovern

Professor of Law and Director, Low Income Taxpayer Clinic, South Texas College of
Law, Houston, TX

Terri M. Morgeson

Director Low Income Tax Clinic, Texas Tech University School of Law, Lubbock, TX

Ann Murphy

Professor of Law, Gonzaga University School of Law, Spokane, WA

Mary Leto Pareja
Assistant Professor of Law, University of New Mexico School of Law, Albuquerque, NM

Rashmi Rangan
DCRAC LITC, De. Community Reinvestment Action Council, Inc., Wilmington, DE

Gail Levin Richmond
Professor Emerita of Law, Nova Southeastern University, Shepard Broad College of Law, Ft. Lauderdale, FL

Kerry A. Ryan
Associate Professor of Law, Saint Louis University School of Law, St. Louis, MO

Scott A. Schumacher
Professor of Law, University of Washington School of Law, Seattle, WA

Angela Siener
Elgin, IL

Theodore P. Seto
Professor of Law, Loyola Marymount University, Loyola Law School, Los Angeles, CA

Christine Speidel
Director, Low-Income Tax Clinic, Vermont Legal Aid, Springfield, VT

Erin H. Stearns
Assistant Professor of the Practice of Taxation, University of Denver, Sturm College of Law, Denver, CO

Norman P. Stein
Professor of Law, Drexel University, Kline School of Law, Philadelphia, PA

William Streng
Vinson & Elkins Professor of Law, University of Houston Law Center, Houston, TX

Thomas R. White III
John C. Stennis Professor of Law, University of Virginia School of Law, Charlotte, VA

Richard Winchester
Professor of Law, Thomas Jefferson School of Law, San Diego, CA