On November 6, 2019, President Trump announced his intent to nominate Ms. Alina Ionescu Marshall and Mr. Christian N. Weiler to serve as Judges on the United States Tax Court (Tax Court). Mr. Travis Greaves was previously approved by the Senate Finance Committee to be a Tax Court Judge and is awaiting confirmation by the Senate. Judge Mark V. Holmes, who is currently a senior Judge on the Tax Court, was previously renominated by President Trump and is awaiting action by the Senate Finance Committee. For our prior coverage related to Mr. Greaves and Judge Holmes, see here.

According to the White House Announcement and other publicly available information, Ms. Marshall is currently Counsel to the Chief Judge of the Tax Court in Washington, DC, a position she has been in since 2013. Prior to that, she was an associate at West & Feinberg, P.C. (2012–2013), clerked at the Tax Court (2010–2012), was an associate at Freshfields Bruckhaus Deringer US LLP (2004–2009), and was an associate at Milbank, Tweed, Hadley & McCloy LLP (2002–2004). She also was an Adjunct Professor of Law at Georgetown University Law Center (2011–2013). Ms. Marshall obtained a JD from the University of Pennsylvania Law School (2002) and her undergraduate degree from Yale University (1999).

According to the White House Announcement and other publicly available information, Mr. Weiler is currently a partner at Weiler & Rees, LLC, in New Orleans, where he has practiced since 2006. His practice includes all areas of tax
law, with an emphasis on tax controversy and litigation matters. Mr. Weiler obtained an LLM from Southern Methodist University Dedman School of Law (2006), a JD from Loyola University New Orleans College of Law (2005), and his undergraduate degree from Louisiana State University (2001).

The Tax Court is composed of 19 presidentially appointed members, as well as senior judges serving on recall and special trial judges. Currently, there are 17 presidentially appointed members, meaning that two vacancies exist. At first blush, it seems odd that there are four candidates for two vacancies. However, under IRC Section 7447(b)(1), Tax Court Judges are subject to mandatory retirement upon attaining the age of 70. Judge L. Paige Marvel and Judge Albert G. Lauber will both turn 70 within the next few months; thus, it appears that the two new nominations will be for their positions on the Tax Court.

Practice Point: Since being sworn in, President Trump has nominated eight individuals to be Tax Court Judges (four nominees have previously been confirmed), and has taken an approach of announcing the nominations earlier rather than later. For more information on the Tax Court appointment and reappointment process, see here. As the make-up of the Tax Court changes, it is important for taxpayers and practitioners that may be appearing before the new Judges to familiarize themselves with the Judges and stay informed of recent developments regarding the Court.

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