# Latest Judicial Nominee Batch Includes 2 Tax Court Judges

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The latest slate of President Trump's judicial nominees to go before the Senate includes candidates for two of the three open seats on the U.S. Tax Court, one of whom is a familiar face.

The August 3 submission renominates Elizabeth Ann Copeland of Strasburger & Price LLP, and nominates Patrick J. Urda, an attorney in the appellate section of the Justice Department Tax Division. President Obama nominated Copeland for the Tax Court in 2015, but the nomination was allowed to lapse at the beginning of 2017.

Copeland has been nominated to fill the seat vacated by Judge James S. Halpern when he became a senior judge. Urda would replace Diane L. Kroupa, who resigned in 2014 and has since pleaded guilty to and been sentenced for a tax-related conspiracy. In November 2016 Judge John O. Colvin assumed senior status, increasing the number of Tax Court vacancies to three. A full Tax Court comprises 19 judges.

In 2012 Copeland was one of the nominees for *Tax Notes'* person of the year for her work as chair of the State Bar of Texas Section of Taxation's Pro Bono Committee, creating the first bar-sponsored pro bono program of tax attorneys volunteering to help pro se taxpayers. In 2012, the program assisted more than 70 taxpayers during 30 separate calendar calls.

Diana Erbsen of DLA Piper told Tax Analysts that Urda was her counsel for over a year during her tenure as deputy assistant attorney general for appellate and review at the DOJ Tax Division. She said the DOJ, the division, and she all benefited greatly from his work during that time.

Caroline Ciraolo, former head of the Justice Department Tax Division, said Copeland "represents the very best of the tax controversy bar." Ciraolo, now with Kostelanetz & Fink LLP, also said that Urda will make a great Tax Court judge. "As an appellate attorney for the Tax Division, Patrick is an extremely bright and dedicated public servant who maintains a strong work ethic, displays sound judgment, and is an outstanding writer, all skills that will serve him well in this role," she said.

Juan F. Vasquez Jr. of Chamberlain, Hrdlicka, White, Williams & Aughtry said, "I cannot think of a more qualified nominee to the Tax Court than Elizabeth Copeland. Her temperament, intellect, ethics, and desire to do the right thing are next to none." He said that she has been very successful representing taxpayers in the Tax Court and before the IRS before this move to public service. "While Elizabeth's ascension to the Tax Court will be a huge loss for Texas, it will be a huge gain for the United States," he said.

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Erbsen said, "Both of these nominees are excellent choices for the Tax Court." She cited the depth and breadth of their experience in complex areas of tax law and litigation and praised the judgment and temperament of both nominees. "Moreover, both are committed to public service and to ensuring access to justice, which is important for a court with a high percentage of pro se litigants," she said.

From 1992 to 1993, Copeland served as attorney-adviser to Tax Court Judge Mary Ann Cohen. While pursuing her JD at the University of Texas School of Law, she clerked for Justice Eugene Cook of the Texas Supreme Court. She was chair of the State Bar of Texas Tax Section in 2013-2014 and is a CPA.

Urda received his JD from Harvard Law School and his bachelor's degree from the University of Notre Dame. He started at the Tax Division in 2006.

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