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OPENING STATEMENT OF VIK EDWIN STOLL  
NOMINEE FOR JUDGE, UNITED STATES TAX COURT  
UNITED STATES SENATE COMMITTEE ON FINANCE  
FEBRUARY 4, 2016

*As Prepared for Delivery*

Mr. Chairman, Ranking Member Wyden, and distinguished members of the Committee, thank you for allowing me the opportunity to be here today. I am greatly honored to have been nominated to be a judge on the United States Tax Court, and I wish to sincerely thank President Obama for that nomination and the confidence that he has shown in me. It is an honor for me to be here today, and I am grateful for your consideration of my nomination and appreciative of the Committee staff for their hard work in expeditiously completing the processing for that consideration.

I also would like to thank my wife of 33 years, Jan, and our three children, for the support, encouragement and inspiration that they have always given me. And I will always be most grateful to my parents, career government employees, for providing me with a deep appreciation for the importance and privilege of public service.

Ever since I first appeared before a Tax Court judge representing a client as a young law firm associate more than 33 years ago, I have had a strong desire to be a judge on the United States Tax Court. I practiced law for nearly 30 years in the private sector, with federal tax planning and controversy, including Tax Court practice, as large parts of that law practice. In that practice, I enjoyed an excellent working relationship with IRS personnel--Revenue Agents, Revenue Officers, Special Agents, Appellate Conferees, and District Counsel.

During that time, I also had the privilege of serving the public, in many different roles, including serving nearly four years as a member of the Missouri Housing Development Commission, more than four years as a member of the Missouri Development Finance Board, approximately three years as a member of the Desegregation Monitoring Committee of the U.S. District Court for the Western District of Missouri, three years as a member of a local school board, and a year as a member of my city's Charter Review Commission. For the past six and one half years, I have served in a managerial and administrative capacity in the government of Jackson County, Missouri, including the management and oversight of the county's Collection Department that collects more than 850 million dollars annually in tax revenues for more than 60 taxing jurisdictions.

My private practice experience, representing clients and working closely with IRS personnel, my service on the Missouri Housing Development Commission and Missouri Development Finance Board, and more than six years of experience setting policy and managing and overseeing the Collection Department of Jackson County, Missouri and evaluating the merits of property tax disputes, all have given me a good perspective of private sector and public sector work, a good understanding and appreciation of the needs and expectations of parties to tax controversy, and the practical aspects of preparing for, litigating and, when possible and appropriate, settling federal tax controversies.

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That experience also has reinforced and confirmed my firm belief that for the success of our tax system, it must be fair and it must be perceived by taxpayers as being fair. The Tax Court plays a crucial role in assuring that fairness and that perception. If confirmed, I will always strive to continue in the tradition of the Tax Court to fulfill that crucial role.

I love public service, and have had the very good fortune and privilege of being able to serve my community, my city, my county and my state. I have a very strong desire to now use my skills and experience to serve my country as a United States Tax Court judge.

Thank you, again, for this opportunity to be here today. I am happy to answer any questions that you may have.