

Statement of Emin Toro
Nominee for Judge, United States Tax Court
United States Senate Committee on Finance
May 9, 2019

Chairman Grassley, Ranking Member Wyden, and members of the Finance Committee, it is a privilege and honor to be here today. Thank you for holding this hearing to consider my nomination to serve as a Judge on the United States Tax Court. I would also like to express my thanks to the Committee staff for their support throughout this process.

I am delighted to have family, friends, and colleagues with me here today. I am particularly grateful to my parents, Salih and Lavdie Toro, who from my earliest days taught me to work hard and be kind; to my wife, Katie, whose love and support is an immeasurable source of strength; to my children, Juliana, Sebastian, and Emilia, who bring such joy to us; and to my sister Rudina and brother-in-law Jason Powell, whose friendship enriches our lives.

I am grateful to the President for the nomination and the opportunity, if confirmed, to serve our great country. When I first came to the United States from Albania as a senior in high school, I had no idea I might one day appear before a committee of the United States Senate as a nominee for a federal court. I was too busy learning how to write research papers to think of such things. But it is a credit to this great nation that the path to public service is open to all – including those who only recently started calling this country their home.

Credit also goes to those who, looking beyond an unusual name and an accent, were willing to support my development, both as a lawyer and as a person – people like Judge Karen LeCraft Henderson and Justice Clarence Thomas, who gave me my start in the law; my professors at Palm Beach Atlantic University and the University of North Carolina School of Law, who made me a better thinker and writer; my colleagues at Covington, who helped me learn how to solve problems and resolve controversies; and my pastors and mentors in West Palm Beach, Durham, and Falls Church, who taught me to have faith and serve others. It is thanks to their efforts and God's grace that I appear before you today.

The opportunity to serve on the Tax Court is exciting for someone who has spent the last 16 years working on tax issues. In that time, I have had the opportunity to resolve client controversies with the Internal Revenue Service, advise clients on complicated tax issues in the United States and abroad, and represent clients before the Tax Court. Through my clerkships at the United States Court of Appeals for the District of Columbia Circuit and the United States Supreme Court, I saw first-hand how many tax and non-tax cases were litigated. These experiences have given me a strong understanding of our tax laws and the litigation process for tax cases. Through them I have come to appreciate the key role trial courts play in our judicial system and the hard work required to hear and decide cases.

Legal practice and service in the community have taught me that usually there are two sides to every dispute and that wise decisions require careful listening, thorough evaluation, impartial judgment, and fairness. My work at Covington and while clerking has also instilled in me a deep commitment to collegiality. I trust that these perspectives will facilitate the workings of the Tax Court, especially given its collegial decision-making process and the need for a uniform application of the law in light of the Court's nationwide jurisdiction.

Finally, my personal background gives me a deep appreciation for the United States Constitution, the American legal system, and the importance of the rule of law. If confirmed by the Senate, I would strive each day, in the words of the Judicial Oath, to "administer justice without respect to persons, and do equal right to the poor and to the rich," and in so doing serve the country to which I owe so much.

I look forward to answering the Committee's questions.