

**Opening Statement of Patrick J. Urda
Nominee for Judge, United States Tax Court
United States Senate Committee on Finance
June 12, 2018**

Chairman Hatch, 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 am grateful to the President for nominating me. I would also like to express my thanks to the Committee staff for their support throughout this process.

I sit before you as a nominee because of the support of so many people, some of whom have joined me today. Most importantly, my parents, Richard and Kathleen Urda. Dad is a solo practitioner in South Bend, Indiana. He has been a role model my entire life, consistently demonstrating how to be a good lawyer and a better person. He has a vast knowledge of tax, and I'm hoping I've picked up a few of his insights through genetics or osmosis. Some of the earliest memories of my mom are playing in the halls of St. Mary's College, where she taught statistics. As my siblings and I grew older, she spent more time teaching us, not just working with us on math or English, but showing us – through her own example – about compassion, diligence, service, and selflessness. Any talk of my parents cannot help but make me think of my siblings – Kathleen, Anne, Libby, and Mike – my best friends, confidants, and occasional sparring partners. And I would not be here without the love and support of Cristina Cardenas, my fiancée, who works tirelessly to improve education for children throughout the world.

I have been truly lucky in terms of colleagues and friends. I've learned with and learned from attorneys, office managers, paralegals, and legal assistants in Chicago, South Bend, and Washington. I have been incredibly fortunate to learn about the tax field from the women and men of the Tax Division and my opposing counsel for the last twelve years. As to my friends, in a very sincere way, I don't have friends, I have family. I thank you all, my family.

I have been blessed through the years with great mentors. It would be impossible to name them all, but, in particular, I thank Judge Dan Manion for hiring his first clerk from South Bend and for teaching me so much about the law and life. I thank Gil Rothenberg for bringing me to the Tax Division and developing my knowledge and passion for the subject. And I thank Diana Erbsen for picking me to be her counsel, giving me a broader view of the workings of our tax system.

At the Main DOJ building, there is a motto inscribed in Latin that translates as our duty is a privilege. That has truly been the case for me. I feel honored to have had the opportunity to litigate tax issues in appellate courts for the last twelve years. My service has taught me the breadth and complexity of our tax system, and has equipped me with the ability to analyze the strengths and weaknesses of different legal positions – whether taxpayers' or the Government's. My job has given me a deep appreciation for the important work of the Tax Court, and the need for fair and expeditious resolution of tax controversies. A long time ago, two wise former AUSAs told me that the Government wins its point when

justice is done. I try to keep that in mind when I litigate in my current position, and justice – consistent with the law – will be the North Star for me if I am so lucky as to be confirmed. I pledge to be impartial in approach, diligent in preparation, and absolutely committed to following the law where it leads.

I look forward to answering the Committee's questions.