

EMBARGOED FOR DELIVERY:

**OPENING STATEMENT OF CARY DOUGLAS PUGH
NOMINEE FOR JUDGE, UNITED STATES TAX COURT
U.S. SENATE COMMITTEE ON FINANCE
July 16, 2014**

(As prepared for delivery)

Chairman Wyden, Ranking Member Hatch, and members of the Committee, it is a true honor to be before you today as the President's nominee to serve as a judge on the United States Tax Court. I am grateful to the President for his confidence in me and to the Committee for the opportunity to appear today. I am especially grateful for the support of the staff of this Committee throughout this process, and for their swift consideration.

Of course I would not be here without the support of many others throughout my life and my career starting with my parents, who cannot be here today but are watching on their computer in Lynchburg; my sister, brother-in-law, and niece, who had to skip camp to be here; and a cloud of witnesses – friends and colleagues and mentors who have helped me immeasurably along the way. I have been blessed by many opportunities in my chosen profession, including the years I worked for this Committee. I treasure that experience. But none of my past work could surpass the position for which I have been nominated.

My mother worked as a legal secretary before I was born. And I announced on a third grade academic game show I would be a lawyer. I chose a legal career early, or it chose me. Tax law came later as I grew to understand how it touches all aspects of lives and economic activities. I have learned over my legal career and in my endeavors outside work that I feel the greatest sense of accomplishment when I am able to resolve issues and disputes. As a tax lawyer, then, I have a particular affinity for a court charged specifically with resolving tax disputes between taxpayers and the government. Working for the government (as staff of this Committee and then at the IRS Office of Chief Counsel), and for clients, both pro bono and paying, I have seen the key role this court plays in shaping the tax law. And, I have witnessed the importance of a forum for taxpayers to have their say before an impartial party. This is true for individuals, and corporate clients; it also is true for the IRS.

The key to our system is respect for the law: for everyone – from the smallest taxpayer to the largest corporation to the government – to understand that in the end it is the law that matters not who you are or how much is at stake. It is just as important to the work of this Committee and Congress to have confidence that the law will be applied fairly and impartially. If I am confirmed that will be my guiding principle. I grateful to the President for his confidence in nominating me and will aspire to be worthy of the position if this Committee and the Senate deem me qualified.

Thank you again, Mr. Chairman, Ranking Member Hatch, and other Members of this Committee for your consideration.

I would be happy to answer any questions.