

UNITED STATES TAX COURT

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L. PAIGE MARVEL, chief judge; born in Maryland; B.A., *magna cum laude*, College of Notre Dame, 1971; J.D. with honors, University of Maryland School of Law, Baltimore, MD, 1974; Order of the Coif; member, Maryland Law Review and Moot Court Board; Garbis and Schwait, P.A., associate (1974-76) and shareholder (1976-85); shareholder, Garbis, Marvel and Junghans, P.A., 1985-86; shareholder, Melnicove, Kaufman, Weiner, Smouse and Garbis, P.A., 1986-88; partner, Venabel, Baetjer and Howard LLP, 1988-98; member, American Bar Association, Section of Taxation, Vice-Chair, Committee Operations, 1993-95; Council Director 1989-92; Chair, Court Procedure Committee, 1985-87; Maryland State Bar Association, Board of Governors, 1988-90, and 1996-98; Chair, Taxation Section 1982-83; Federal Bar Association, Section of Taxation, Section Council, 1984-90; Fellow, American Bar Foundation; Fellow, Maryland Bar Foundation; fellow and former Regent, American College of Tax Counsel, 1996-98; member, American Law Institute; advisor, ALI *Restatement of Law, Third, The Law Governing Lawyers* 1988-98; University of Maryland Law School Board of Visitors, 1995-2001; Loyola/Notre Dame Library, Inc. Board of Trustees, 1996-2003; Advisory Committee, University of Baltimore Graduate Tax Program, 1986-present; Co-editor, Procedure Department, The Journal of Taxation, 1990-98; member, Commissioner's Review Panel on IRS Integrity, 1989-91; member and Chair, Procedure Subcommittee, Commission to Revise the Annotated Code of Maryland (Tax Provisions), 1981-87; member, Advisory Commission to the Maryland State Department of Economic and Community Development, 1978-81; recipient, President's Medal, College of Notre Dame, 2006; Jules Ritholz award, ABA Tax Section's Civil and Criminal Tax Penalties Comm., 2004; First Annual Tax Excellence Award, Maryland State Bar Association Tax Section, 2002; named one of Maryland's Top 100 Women, 1998; recipient, ABA Tax Section's Distinguished Service Award, 1995; MSBA Distinguished Service Award, 1982-83; listed in *Best Lawyers in America*, 1991-98, *Who's Who in America*, *Who's Who in American Law*, *Who's Who in the East*; author of various articles and book chapters on tax and tax litigation topics; appointed by President William J. Clinton as Judge, United States Tax Court, on April 6, 1998, for a term ending April 5, 2013; reappointed by President Barack H. Obama on December 3, 2014, for a term ending December 2, 2029. Elected as Chief Judge for a two-year term effective June 1, 2016.

MAURICE B. FOLEY, judge; born in Illinois; B.A., Swarthmore College; J.D., Boalt Hall School of Law at the University of California at Berkeley; LL.M., Georgetown University Law Center; attorney for the Legislation and Regulations Division of the Internal Revenue Service, Tax Counsel for the United States Senate Committee on Finance; Deputy Tax Legislative Counsel in the U.S. Treasury's Office of Tax Policy; appointed by President William J. Clinton as Judge, United States Tax Court, on April 9, 1995, for a term ending April 8, 2010; reappointed on November 25, 2011, for a term ending November 24, 2026.

JUAN F. VASQUEZ, judge; born in San Antonio, Texas; attended Fox Tech High School; A.D. (Data Processing), San Antonio Junior College; B.B.A. (Accounting), University of Texas, Austin, 1972; attended State University of New York, Buffalo in 1st year law school, 1975; J.D., University of Houston Law Center, 1977; LL.M., Taxation, New York University Law School of Law, 1978; Certified Public Accountant, Certificate from Texas, 1976; admitted to State Bar of Texas, 1977; admitted to the United States Tax Court, 1978; certified in tax law by Texas Board of Legal Specialization, 1984; admitted to the United States District Court, Southern District of Texas, 1982, Western District of Texas, 1985 and United States Court of Appeals for the Fifth Circuit, 1982; and the Supreme Court of the United States of America, 1996; private practice of tax law, in San Antonio, TX, 1987-April 1995; partner, Leighton, Hood and Vasquez, in San Antonio, TX, 1982-87; Trial Attorney, Office of Chief Counsel, Internal Revenue Service, Houston, TX, 1978-82; accountant, Coopers and Lybrand, Los Angeles, CA, 1972-74; member of American Bar Association, Tax Section; Texas State Bar, Tax Section; Fellow of Texas and San Antonio Bar Foundations; College of State

Bar of Texas; National Hispanic Bar Association and Hispanic Bar Association of the District of Columbia; Mexican American Bar Association (MABA) of San Antonio 1982–95; Houston MABA 1978–82; Texas MABA 1986–88; National Association of Hispanic CPA's San Antonio Chapter (founding member) 1983–88; member of Greater Austin Tax Litigation Association 1989–95; served on Austin Internal Revenue Service District Director's Practitioner Liaison Committee, 1990–91 (chairman, 1991); appointed by President William J. Clinton as Judge, United States Tax Court, on May 1, 1995, for a term ending April 30, 2010; reappointed by President Barack H. Obama on October 13, 2011, for a term ending October 12, 2026.

JOSEPH H. GALE, judge; born in Virginia; A.B., Philosophy, Princeton University, 1976; J.D., University of Virginia School of Law, Dillard Fellow, 1980; practiced law as an Associate Attorney, Dewey Ballantine, Washington, DC, and New York, 1980–83; Dickstein, Shapiro and Morin, Washington, DC, 1983–85; served as Tax Legislative Counsel for Senator Daniel Patrick Moynihan (D-NY), 1985–88; Administrative Assistant and Tax Legislative Counsel, 1989; Chief Counsel, 1990–93; Chief Tax Counsel, Committee on Finance, U.S. Senate, 1993–95; minority Chief Tax Counsel, Senate Finance Committee, January 1995–July 1995; minority Staff Director and Chief Counsel, Senate Finance Committee, July 1995–January 1996; admitted to District of Columbia Bar; member of American Bar Association, Section of Taxation; appointed by President William J. Clinton as Judge, United States Tax Court, February 6, 1996, for a term ending February 5, 2011; reappointed on October 18, 2011, for a term ending October 17, 2026.

MICHAEL B. THORNTON, judge; born in Mississippi; B.S. in Accounting, *summa cum laude*, University of Southern Mississippi, 1976; M.S. in Accounting, 1997; M.A. in English Literature, University of Tennessee, 1979; J.D. (with distinction), Duke University School of Law, 1982; Order of the Coif, Duke Law Journal Editorial Board; admitted to District of Columbia Bar, 1982; served as Law Clerk to the Honorable Charles Clark, Chief Judge, U.S. Court of Appeals for the Fifth Circuit, 1983–84; practiced law as an Associate Attorney, Sutherland, Asbill and Brennan, Washington, DC, 1982–83 and summer 1981; Miller and Chevalier, Chartered, Washington, DC, 1985–88; served as Tax Counsel, U.S. House Committee on Ways and Means, 1988–93; Chief Minority Tax Counsel, U.S. House Committee on Ways and Means, January 1995; Attorney-Adviser, U.S. Treasury Department, February–April 1995; Deputy Tax Legislative Counsel in the Office of Tax Policy, United States Treasury Department, April 1995–February 1998; recipient of Treasury Secretary's Annual Award, U.S. Department of the Treasury, 1997; Meritorious Service Award, U.S. Department of the Treasury, 1998; appointed by President William J. Clinton as Judge, United States Tax Court, on March 8, 1998, for a term ending March 7, 2013; served as Chief Judge from June 1, 2012, to March 7, 2013; reappointed by President Barack H. Obama on August 7, 2013, for a term ending August 6, 2028, and at that time resumed the position of Chief Judge; served as Chief Judge for a second two-year term from June 1, 2014, to May 31, 2016.

JOSEPH ROBERT GOEKE, judge; born in Kentucky; B.S., *cum laude*, Xavier University, 1972; J.D., University of Kentucky College of Law, 1975 (Order of the Coif); admitted to Illinois and Kentucky Bar, U.S. District Court for the Northern District of Illinois (Trial Bar), U.S. Court of Federal Claims; Trial Attorney, Chief Counsel's Office, Internal Revenue Service, New Orleans, LA, 1975–80; Senior Trial Attorney, Chief Counsel's Office, Internal Revenue Service, Cincinnati, OH, 1980–85; Special International Trial Attorney, Chief Counsel's Office, Internal Revenue Service, Cincinnati, OH, 1985–88; partner, Law Firm of Mayer, Brown, Rowe and Maw, Chicago, IL, 1988–2003; appointed by President George W. Bush as Judge, United States Tax Court, on April 22, 2003, for a term ending April 21, 2018.

MARK V. HOLMES, judge; born in New York; B.A., Harvard College, 1979; J.D., University of Chicago Law School, 1983; admitted to New York and District of Columbia Bars; U.S. Supreme Court; DC, Second, Fifth and Ninth Circuits; Southern and Eastern Districts of New York, Court of Federal Claims; practiced in New York as an Associate, Cahill Gordon and Reindel, 1983–85; Sullivan and Cromwell, 1987–91; served as clerk to the Hon. Alex Kozinski, Ninth Circuit, 1985–87; and in Washington, DC as Counsel to Commissioners, United States International Trade Commission, 1991–96; Counsel, Miller and Chevalier, 1996–2001; Deputy Assistant Attorney General, Tax Division, 2001–03; member, American Bar Association (Litigation and Tax Sections); appointed by President George W. Bush as Judge, United States Tax Court, on June 30, 2003, for a term ending June 29, 2018.

DAVID GUSTAFSON, judge; born in Greenville, South Carolina; Bob Jones University, B.A. *summa cum laude*, 1978. Duke University School of Law, J.D. with distinction, 1981. Order of the Coif (1981). Executive Editor of the *Duke Law Journal* (1980–81). Admitted to the District of Columbia Bar, 1981. Associate at the law firm of Sutherland, Asbill and Brennan, in Washington, DC, 1981–83. Trial Attorney (1983–89), Assistant Chief (1989–2005), and Chief (2005–08) in the Court of Federal Claims Section of the Tax Division in the U.S. Department of Justice; and Coordinator of Tax Shelter Litigation for the entire Tax Division (2002–06). Tax Division Outstanding Attorney Awards, 1985, 1989, 1997, 2001–05. Federal Bar Association's Younger Attorney Award, 1991. President of the Court of Federal Claims Bar Association (2001). Appointed by President George W. Bush as Judge, United States Tax Court, on July 29, 2008, for a term ending July 29, 2023.

ELIZABETH CREWSON PARIS, judge; born in Oklahoma; B.S., University of Tulsa, 1980; J.D., University of Tulsa School of Law, 1987; LL.M., Taxation, University of Denver College of Law, 1993. Admitted to the Supreme Court of Oklahoma and U.S. District Court for the District of Oklahoma, 1988; U.S. Tax Court, U.S. Court of Federal Claims, U.S. Court of Appeals for the Tenth Circuit, 1993; Supreme Court of Colorado, 1994. Former partner, Brumley Bishop and Paris, 1992; Senior Associate, McKenna and Cueno, 1994; Tax Partner, Reinhart, Boerner, Van Deuren, Norris and Rieselbach, 1998. Tax Counsel to the United States Senate Finance Committee, 2000–08. Member of the American Bar Association, Section of Taxation and Real Property and Probate Sections, formerly served as Vice Chair to both Agriculture and Entity Selection Committees. Member of Colorado and Oklahoma Bar Associations. Recognized as Distinguished Alumnus by the University of Tulsa School of Law. Author of numerous tax, estate planning, real property, agriculture articles and chapters. Former adjunct professor, Georgetown University Law Center, LL.M. Taxation Program, and University of Tulsa College of Law. Appointed by President George W. Bush as Judge, United States Tax Court, on July 30, 2008, for a term ending July 29, 2023.

RICHARD T. MORRISON, judge; born in Hutchinson, Kansas; B.A., B.S., University of Kansas, 1989; visiting student at Mansfield College, Oxford University, 1987–88; J.D., University of Chicago Law School, 1993; M.A., University of Chicago, 1994. Clerk to Judge Jerry E. Smith, United States Court of Appeals for the Fifth Circuit, 1993–94. Associate, Baker and McKenzie, Chicago, Illinois, 1994–96. Associate, Mayer Brown and Platt, Chicago, Illinois 1996–2001. Deputy Assistant Attorney General for Review and Appellate Matters, Tax Division, United States Department of Justice, from 2001 to 2008 (except for term as Acting Assistant Attorney General, from July 2007 to January 2008). Appointed by President George W. Bush as Judge, United States Tax Court, on August 28, 2008, for a term ending August 27, 2023.

KATHLEEN KERRIGAN, judge; born in Springfield, Massachusetts; B.S., Boston College 1985; J.D., University of Notre Dame Law School, 1990; admitted to Massachusetts Bar, 1991 and District of Columbia Bar, 1992; Legislative Director for Congressman Richard E. Neal, Member of the Ways and Means Committee, 1990 to 1998; associate and partner at Baker and Hostetler LLP, Washington, DC, 1998–2005; tax counsel for Senator John F. Kerry, Member of Senate Finance Committee, 2005–12; appointed by President Barack H. Obama as Judge, United States Tax Court, on May 4, 2012, for a term ending on May 3, 2027.

RONALD L. BUCH, judge; born in Flint, Michigan; B.B.A., Northwood Institute, 1987; J.D. with Taxation Concentration, Detroit College of Law, 1993; LL.M. in Taxation, Capital University Law School, 1994; Research Editor of the *Detroit College of Law Review*, 1992–93; Ohio Tax Review Fellow, 1993–94; admitted to the bars of Michigan, inactive (1993), Ohio, inactive (1994), Florida (1994), and the District of Columbia (1995); consultant at KPMG Washington National Tax (1995–97); Attorney-Advisor (1997–2000) and Senior Legal Counsel (2000–01) at the IRS Office of Chief Counsel; associate (2001–05) and partner (2005–09) at McKee Nelson LLP; partner at Bingham McCutchen LLP (2009–13); James E. Markham Attorney of the Year Award, 1999; Chair of the DC Bar Tax Audits and Litigation Committee, 2006–08; Chair of the ABA Tax Section's Administrative Practice Committee, 2008–09; appointed by President Barack H. Obama as Judge, United States Tax Court, on January 14, 2013, for a term ending January 13, 2028.

ALBERT G. LAUBER, judge; born in Bronxville, New York; Yale College (B.A., *summa cum laude*, 1971); Clare College, Cambridge University (M.A., Classics, 1974); Yale Law School (J.D., 1977). Phi Beta Kappa; Woodrow Wilson Fellow; Mellon Fellow; Note Editor,

Yale Law Journal; Moot Court Prize Argument; Cardozo Prize, Best Moot Court Brief. Law Clerk to Malcolm R. Wilkey, U.S. Court of Appeals for the DC Circuit (1977–78); Law Clerk to Justice Harry A. Blackmun, U.S. Supreme Court (1978–79). Associate Attorney, Caplin and Drysdale, Chtd., Washington, DC (1979–83); Tax Assistant to the Solicitor General, U.S. Department of Justice (1983–86); Deputy Solicitor General, U.S. Department of Justice (1986–87); Partner, Caplin and Drysdale, Chtd., Washington, DC (1988–2005); Visiting Professor and Director, Graduate Tax and Securities Programs, Georgetown University Law Center (2006–13). Professorial Lecturer, George Washington University Law School (1983–84); Lecturer, University of Virginia Law School (1988–90); Adjunct Professor, Georgetown University Law Center (2013–present); Board of Trustees, the Studio Theatre (1993–present); Member, District of Columbia Alcoholic Beverage Control Board (2004–08). Admitted to the Bars of the District of Columbia (1978); U.S. Supreme Court (1983); U.S. Court of Appeals, DC Circuit (1983); U.S. Court of Appeals, Federal Circuit (1994); Connecticut (inactive); Member, American Bar Association, Section of Taxation; appointed by President Barack H. Obama as Judge, United States Tax Court, on January 31, 2013, for a term ending January 30, 2028.

JOSEPH W. NEGA, judge; born in Illinois; DePaul University, B.S.C. in Accounting, 1981; DePaul University School of Law, J.D., 1984; Georgetown University School of Law, M.L.T., 1986. Admitted to the Illinois Bar, 1984. On staff of the Joint Committee on Taxation of the United States Congress: Legislation Attorney, 1985–1989; Legislation Counsel, 1989–2009; and Senior Legislation Counsel, 2009–2013; appointed by President Barack H. Obama as Judge, United States Tax Court, on September 4, 2013, for a term ending September 3, 2028.

CARY DOUGLAS PUGH, judge; born in Virginia; B.A., in Political Science and Russian, *magna cum laude*, Duke University, 1987; M.A., in Russian and East European Studies, Stanford University, 1988; J.D., University of Virginia School of Law, 1994; Order of the Coif, *Virginia Law Review*, Executive Editor. Admitted to Virginia State Bar, 1994, District of Columbia Bar, 1995, United States Supreme Court Bar, 1997. Served as Law Clerk to the Honorable Jackson L. Kiser, Chief Judge, U.S. District Court, Western District of Virginia, 1994–1995. Practiced law as an Associate, Vinson and Elkins LLP, Washington, DC, 1995–1999. Served as Minority Tax Counsel and Majority Tax Counsel, Committee on Finance, United States Senate, 1999–2002. Served as Special Counsel to the Chief Counsel, 2002–2005. Recipient of the Chief Counsel's Award 2003. Practiced law as Counsel, Skadden, Arps, Slate, Meagher and Flom LLP, 2005–2014. Member of American Bar Association, Section of Taxation; named John S. Nolan Tax Law Fellow, 2001–2002; served as Chair, Tax Shelter Committee and Government Relations Committee and as Council Director, Fellow, American College of Tax Counsel. Former Adjunct Professor, Georgetown University Law Center, LL.M. Taxation Program; appointed by President Barack H. Obama as Judge, United States Tax Court, on December 16, 2014, for a term ending December 15, 2029.

TAMARA W. ASHFORD, judge; born in Boston, Massachusetts; B.A., in public policy studies, Duke University (1991); J.D., Vanderbilt University Law School (1994); LL.M., Master of Laws in Taxation, with an honors certificate of specialization in international tax, University of Miami School of Law (1997). Admitted to the Bars of North Carolina; District of Columbia; United States Tax Court; United States Courts of Appeals for the District of Columbia, First, Second, Fourth, Fifth, Sixth, Ninth and Tenth Circuits; United States Supreme Court. Served as Law Clerk to the Honorable John C. Martin, North Carolina Court of Appeals (1994–1996). Practiced law as a Trial Attorney in the Appellate Section, Tax Division, United States Department of Justice (1997–2001). Practiced law as a Senior Associate, Miller and Chevalier, Chartered (2001–04). Served as Assistant to the Commissioner (2004–07) and U.S. Director for the Joint International Tax Shelter Information Centre/Senior Advisor to the Commissioner, Large and Mid-Size Business Division (2007–08) in the Internal Revenue Service. Recipient of the Sheldon S. Cohen National Outstanding Support to the Office of Chief Counsel Award (2006). Practiced law as Counsel, Dewey and LeBoeuf, LLP (2008–11). Recognized for Tax Controversy by the 2010 edition of *The Legal 500*. Served as Deputy Assistant Attorney General for Appellate and Review (2011–14), Principal Deputy Assistant Attorney General and Acting Deputy Assistant Attorney General for Policy and Planning (2013–14), and Acting Assistant Attorney General (June 2014–December 2014) in the Tax Division, United States Department of Justice. Named a 2012 Person of the Year by Tax Analysts. Appointed by President Barack H. Obama as Judge, United States Tax Court, on December 19, 2014, for a term ending December 18, 2029.

SENIOR JUDGES

MARY ANN COHEN, senior judge; born in New Mexico, 1943; attended public schools in Los Angeles, CA; B.S., University of California, at Los Angeles, 1964; J.D., University of Southern California School of Law, 1967; practiced law in Los Angeles, member in law firm of Abbott and Cohen; American Bar Association, Section of Taxation, and Continuing Legal Education activities; received Dana Latham Memorial Award from Los Angeles County Bar Association Taxation Section, 1997; Jules Ritholz Memorial Merit Award from ABA Tax Section Committee on Civil and Criminal Tax Penalties, 1999; Bruce I. Hochman Award from the UCLA Tax Controversy Program, 2007; and Joanne M. Garvey Award from California Bar Taxation Section, 2008; appointed by President Ronald W. Reagan as Judge, United States Tax Court, on September 24, 1982, for a term ending September 23, 1997; served as Chief Judge from June 1, 1996 to September 23, 1997; reappointed on November 7, 1997, for a term ending November 6, 2012, and served again as Chief Judge from November 7, 1997 to May 31, 2000. Assumed senior status on October 1, 2012.

JULIAN I. JACOBS, senior judge; born in Maryland, 1937; B.A., University of Maryland, 1958; LL.B., University of Maryland Law School, 1960; LL.M., Taxation, Georgetown Law Center, 1965; admitted to Maryland Bar, 1960; attorney, Internal Revenue Service, Washington, DC, 1961–65, and Buffalo, NY, in Regional Counsel's Office, 1965–67; entered private practice of law in Baltimore, MD, 1967; associate (1972–74) and partner (1974–84) in the Law Firm of Gordon, Feinblatt, Rothman, Hoffberger and Hollander; Chairman, study commission to improve the quality of the Maryland Tax Court, 1978; member, study groups to consider changes in the Maryland tax laws; Commissioner on a commission to reorganize and recodify article of Maryland law dealing with taxation, 1980; Lecturer, tax seminars and professional programs; Chairman, Section of Taxation, Maryland State Bar Association; adjunct professor of Law, Graduate Tax Program, University of Baltimore School of Law, 1991–93; Adjunct Professor of Law, Graduate Tax Program, University of San Diego School of Law, 2001; Adjunct Professor of Law, Graduate Tax Program, University of Denver School of Law, 2001–04; appointed by President Ronald W. Reagan as Judge, United States Tax Court, on March 30, 1984, for a term ending March 29, 1999; recalled on March 30, 1999, as Senior Judge to perform judicial duties from that date to the present.

JOEL GERBER, senior judge; born in Illinois, 1940; B.S., business administration, Roosevelt University, 1962; J.D., DePaul University, 1965; LL.M., Taxation, Boston University Law School, 1968; admitted to the Illinois Bar, 1965; Georgia Bar, 1974; Tennessee Bar, 1978; served with U.S. Treasury Department, Internal Revenue Service, as trial attorney, Boston, MA, 1965–72; senior trial attorney, Atlanta, GA, 1972–76; District Counsel, Nashville, TN, 1976–80; Deputy Chief Counsel, Washington, DC, 1980–84; Acting Chief Counsel, May 1983–March 1984; recipient of a Presidential Meritorious Rank Award, 1983; Secretary of the Treasury's Exceptional Service Award, 1984; Lecturer in Law, Vanderbilt University, 1976–80; appointed by President Ronald W. Reagan as Judge, United States Tax Court, on June 18, 1984, for a term ending June 17, 1999; served as Senior Judge on recall performing judicial duties until reappointed on December 15, 2000, for a term ending December 14, 2015; served as Chief Judge from June 1, 2004, to May 31, 2006; assumed senior status on June 1, 2006.

THOMAS B. WELLS, senior judge; born in Ohio, 1945; B.S., Miami University, Oxford, OH, 1967; J.D., Emory University Law School, Atlanta, GA, 1973; LL.M., Taxation, New York University Law School, New York, 1978; Supply Corps Officer, U.S. Naval Reserve, active duty 1967–70, Morocco and Vietnam, received Joint Service Commendation Medal; admitted to practice law in Georgia; member of law firm of Graham and Wells, P.C.; County Attorney for Toombs County, GA; City Attorney, Vidalia, GA, until 1977; law firm of Hurt, Richardson, Garner, Todd and Cadenhead, Atlanta, until 1981; law firm of Shearer and Wells, P.C. until 1986; member of American Bar Association, Section of Taxation; State Bar of Georgia, member of Board of Governors; Board of Editors, Georgia State Bar Journal; member, Atlanta Bar Association; Editor of the *Atlanta Lawyer*; active in various tax organizations, such as Atlanta Tax Forum (presently, Honorary Member); Director, Atlanta Estate Planning Council; Director, North Atlanta Tax Council; American College of Tax Counsel, Honorary Fellow; Emory Law Alumni Association's Distinguished Alumnus Award, 2001; Life Member, National Eagle Scout Association, Eagle Scout, 1960; member: Vidalia Kiwanis Club (President); recipient, Distinguished President Award; appointed by President Ronald W. Reagan as Judge, United States Tax Court, on October 13, 1986, for a term ending October 12, 2001; reappointed by President George W. Bush on October 10, 2001, for a term ending October 9, 2016; served as Chief Judge from September 24, 1997 to

November 6, 1997, and from June 1, 2000 to May 31, 2004. Assumed senior status on January 1, 2011.

ROBERT PAUL RUWE, senior judge; born in Ohio, 1941; Roger Bacon High School, St. Bernard, OH, 1959; Xavier University, Cincinnati, OH, 1963; J.D., Salmon P. Chase College of Law (graduated first in class), 1970; admitted to Ohio Bar, 1970; Special Agent, Intelligence Division, Internal Revenue Service, 1963–70; joined Office of Chief Counsel, Internal Revenue Service in 1970, and held the following positions: Trial Attorney (Indianapolis), Director, Criminal Tax Division, Deputy Associate Chief Counsel (Litigation), and Director, Tax Litigation Division. Appointed by President Ronald W. Reagan as Judge, United States Tax Court, on November 20, 1987, for a term ending November 19, 2002; recalled on November 20, 2002, as Senior Judge to perform judicial duties from that date to the present.

LAURENCE J. WHALEN, senior judge; born in Pennsylvania, 1944; A.B., Georgetown University, 1967; J.D., Georgetown University Law Center, 1970; LL.M., 1971; admitted to District of Columbia and Oklahoma Bars; Special Assistant to the Assistant Attorney General, Tax Division, Department of Justice, 1971–72; trial attorney, Tax Division, 1971–75; private law practice in Washington, DC, with Hamel and Park (now Hopkins, Sutter, Hamel and Park), 1977–84; also in Oklahoma City, OK, with Crowe and Dunlevy, 1984–87; member of Oklahoma Bar Association, District of Columbia Bar Association, and American Bar Association, appointed by President Ronald W. Reagan as Judge, United States Tax Court, on November 23, 1987, for a term ending November 22, 2002; recalled on November 23, 2002, as Senior Judge to perform judicial duties from that date to the present.

JOHN O. COLVIN, senior judge; born in Ohio; A.B., University of Missouri, 1968; J.D., 1971; LL.M., Taxation, Georgetown University Law Center, 1978; admitted to practice law in Missouri (1971) and District of Columbia (1974); Office of the Chief Counsel, U.S. Coast Guard, Washington, DC, 1971–75; served as Tax Counsel, Senator Bob Packwood, 1975–84; Chief Counsel (1985–87), and Chief Minority Counsel (1987–88), U.S. Senate Finance Committee; past Chair, Tax Section, Federal Bar Association and recipient of the FBA Tax Section's Liles Award; Adjunct Professor of Law, Georgetown University Law Center and recipient of Charles Fahy Distinguished Adjunct Professor Award; appointed by President Ronald W. Reagan as Judge, United States Tax Court, on September 1, 1988, for a term ending August 31, 2003; reappointed on August 12, 2004, for a term ending August 11, 2019; served as Chief Judge for two-year terms beginning June 1, 2006, June 1, 2008, and June 1, 2010; served as Chief Judge for an interim period effective March 8, 2013, to August 7, 2013. Assumed senior status on November 17, 2016.

JAMES S. HALPERN, senior judge; born in New York; Hackley School, Terrytown, NY, 1963; B.S., Wharton School, University of Pennsylvania, 1967; J.D., University of Pennsylvania Law School, 1972; LL.M., Taxation, New York University Law School, 1975; Associate Attorney, Mudge, Rose, Guthrie and Alexander, New York City, 1972–74; assistant professor of law, Washington and Lee University, 1975–76; assistant professor of law, St. John's University, New York City, 1976–78; visiting professor, Law School, New York University, 1978–79; associate attorney, Roberts and Holland, New York City, 1979–80; Principal Technical Advisor, Assistant Commissioner (Technical) and Associate Chief Counsel (Technical), Internal Revenue Service, Washington, DC, 1980–83; partner, Baker and Hostetler, Washington, DC, 1983–90; Adjunct Professor, George Washington University Law School, Washington, DC, 1984–present; Colonel, U.S. Army Reserve (retired); appointed by President George H.W. Bush as Judge, United States Tax Court, on July 3, 1990, for a term ending July 2, 2005; reappointed on November 2, 2005, for a term ending November 1, 2020. Assumed senior status on October 16, 2015.

CAROLYN P. CHIECHI, senior judge; born in New Jersey, 1943; B.S. (*magna cum laude*, Class Rank: 1), Georgetown University, 1965; J.D., 1969 (Class Rank: 9); LL.M., Taxation, 1971; Doctor of Laws, Honoris Causa, 2000; practiced with law firm of Sutherland, Asbill and Brennan, Washington, DC and Atlanta, GA (partner, 1976–92; associate, 1971–76); served as attorney-adviser to Judge Leo H. Irwin, United States Tax Court, 1969–71; member, District of Columbia Bar, 1969–present (member, Taxation Section, 1973–99; member, Taxation Section Steering Committee, 1980–82, Chairperson, 1981–82; member, Tax Audits and Litigation Committee, 1986–92, Chairperson, 1987–88); member, American Bar Association, 1969–present (member, Section of Taxation, 1969–present; member, Committee on Court Procedure, 1991–present; member, Litigation Section, 1995–2000; member, Judicial

Division, 1997–2000); Federal Bar Association, 1969–present (member, Section of Taxation, 1969–present; member, Judiciary Division, 1992–present); Fellow, American College of Tax Counsel; Fellow, American Bar Foundation; member, Women’s Bar Association of the District of Columbia, 1992–present; Board of Governors, Georgetown University Alumni Association, 1994–97, 1997–2000; Board of Regents, Georgetown University, 1988–94, 1995–2001; National Law Alumni Board, Georgetown University, 1986–93; Board of Directors, Stuart Stiller Memorial Foundation, 1986–99; American Judicature Society, 1994–present; one of several recipients of the first Georgetown University Law Alumni Awards (1994); one of several recipients of the first Georgetown University Law Center Alumnae Achievement Awards (1998); admitted to *Who’s Who in American Law*, *Who’s Who of American Women*, *Who’s Who in America*, and *Who’s Who in the East*; appointed by President George H.W. Bush as Judge, United States Tax Court, on October 1, 1992, for a term ending September 30, 2007; recalled October 1, 2007, as senior judge to perform judicial duties from that date to the present.

DAVID LARO, senior judge; born in Michigan, 1942; Graduate of New York University Law School (LL.M. in Taxation, 1970), the University of Illinois Law School (J.D. 1967) and the University of Michigan (B.A. 1964). Formerly practiced tax law in Flint and Ann Arbor Michigan for 24 years. Regent of the University of Michigan, a member of the State Board of Education in Michigan, and Chairman of the State Tenure Commission in Michigan. Teaches corporate tax and business planning at Georgetown Law School, and the University of San Diego Law School. Co-Author of *Business Valuation and Taxes: Procedure, Law and Perspective* (Second edition, 2011), a 500 page text on tax valuation. At the request of the American Bar Association (CEELI), contributed written comments on the Draft Laws of Ukraine and Uzbekistan. As a consultant for Harvard University (Harvard Institute for International Development) and Georgia State University, lectured in Moscow on the subjects of tax reform and litigation. Consultant on Russian Tax Reform under a project through USAID. At the invitation of the Supreme Court of Kazakhstan in 2007, lectured to members of the Kazakhstan Judiciary, and lectured to members of the Russian Judiciary in Moscow in 2007–10. In May 2006, and June 2007, at the invitation of the State Tax Administration and other government officials, lectured in Beijing, China on economic substance. Appointed by President George H.W. Bush as Judge, United States Tax Court, on November 2, 1992, for a term ending November 1, 2007; recalled as senior judge to perform judicial duties to the present date.

ROBERT A. WHERRY, JR., senior judge; born in Virginia, 1944; B.S. and J.D., University of Colorado; LL.M., Taxation, New York University Law School; fellow and former Regent of the American College of Tax Counsel and former chairman of the Taxation Section of the Colorado Bar Association; served as chairman of the Small-Business Tax Committee of the Colorado Association of Commerce and Industry, as president of the Greater Denver Tax Counsel Association, is a past chairman of the Administrative Practice Committee of the American Bar Association Tax Section, a member of the Council, and a member of the Advisory Committee of the American Bar Association Section of Dispute Resolution; listed in *The Best Lawyers in America* (in tax litigation); his articles have appeared in ALI-ABA publications, *The Colorado Lawyer*, *Tax Notes*, and *State Tax Notes*; former Colorado correspondent for *State Tax Notes* and has spoken at numerous tax institutes, including the University of Denver Tax Institute, Tulane University Tax Institute, and American Bar Association Tax Section programs; was an instructor in Tax Court litigation for the National Institute for Trial Advocacy; appointed by President George W. Bush as Judge, United States Tax Court, on April 23, 2003, for a term ending April 22, 2018. Assumed senior status on April 8, 2014.

SPECIAL TRIAL JUDGES OF THE COURT

Peter J. Panuthos (Chief Special Trial Judge); Robert N. Armen, Jr.; Lewis R. Carluzzo; Daniel A. Guy; Diana L. Leyden.

COURT STAFF

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Deputy Clerk.—Jennifer E. Siegel.
General Counsel.—Douglas W. Snoeyenbos.
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Case Services Director.—Tina Buckler.

Facilities Management Director.—Joyce Russell Dyck.
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