

UNITED STATES TAX COURT

400 Second Street, NW., Washington, DC 20217
phone (202) 521-0700

KATHLEEN KERRIGAN, chief judge; born in 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, 1990-98. Associate and partner at Baker & Hostetler LLP, Washington, DC, 1998-2005. Tax Counsel for Senator John F. Kerry, Member of Senate Finance Committee, 2005-12. Appointed by President Obama as Judge of the United States Tax Court; sworn in on May 4, 2012, for a term ending on May 3, 2027.

MAURICE B. FOLEY, judge; born in Illinois. Received a B.A. from Swarthmore College; J.D. from University of California, Berkeley School of Law; and a Masters of Law in Taxation from Georgetown University Law Center. Prior to the appointment to the Court, was an attorney for the Legislation and Regulations Division of the Internal Revenue Service, Tax Counsel for the U.S. Senate Committee on Finance, and Deputy Tax Legislative Counsel in the U.S. Treasury's Office of Tax Policy. Appointed by President Clinton as Judge, United States Tax Court, and sworn in on April 10, 1995, for a term ending April 9, 2010. Reappointed by President Obama and sworn in on November 25, 2011, for a term ending November 24, 2026. Elected as Chief Judge for a two-year term effective June 1, 2018 and re-elected February 21, 2020 for a second two-year term effective June 1, 2020.

JOSEPH H. GALE, judge; born in Virginia; A.B., Philosophy, Princeton University, Princeton, NJ, 1976; J.D., Dillard Fellow, University of Virginia School of Law, Charlottesville, VA, 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 to July 1995; minority Staff Director and Chief Counsel, Senate Finance Committee, July 1995 to January 1996; admitted to District of Columbia Bar; member of American Bar Association, Section of Taxation. Appointed by President Clinton as Judge of the United States Tax Court, February 6, 1996, sworn in for a term ending February 5, 2011. Reappointed by President Obama, sworn in on October 18, 2011, for a term ending October 17, 2026.

DAVID GUSTAFSON, judge; born in South Carolina. B.A., *summa cum laude*, Bob Jones University, 1978. J.D. with distinction, Duke University School of Law, 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 Bush as Judge of the United States Tax Court; sworn in 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 College 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 U.S. 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 Bush as Judge of the United States Tax Court; sworn in on July 30, 2008, for a term ending July 29, 2023.

RICHARD T. MORRISON, judge; born in Kansas; received Bachelor of Arts and Bachelor of Science degrees from the University of Kansas, and Juris Doctor and Master of Arts degrees from the University of Chicago. Prior to appointment to the Court, served as a Clerk to Judge Jerry E. Smith of the U.S. Court of Appeals for the Fifth Circuit; practiced law with Baker & McKenzie and with Mayer Brown & Platt; and was the Deputy Assistant Attorney General for Appellate and Review for the U.S. Department of Justice's Tax Division. Appointed by President Bush as Judge of the United States Tax Court; sworn in on August 29, 2008, for a term ending August 28, 2023.

RONALD L. BUCH, judge; born in 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 Obama as Judge of the United States Tax Court; sworn in on January 14, 2013, for a term ending January 13, 2028.

JOSEPH W. NEGA, judge; born in Illinois; B.S.C., Accounting, DePaul University, 1981; J.D., DePaul University School of Law, 1984; M.L.T., Georgetown University School of Law, 1986. Admitted to the Illinois Bar, 1984. On staff of the Joint Committee on Taxation of the United States Congress: Legislation Attorney, 1985–89; Legislation Counsel, 1989–2009; and Senior Legislation Counsel, 2009–13. Appointed by President Obama as Judge of the United States Tax Court; sworn in 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, 1994–95. Practiced law as an Associate, Vinson & Elkins LLP, Washington, DC, 1995–99. Served as Minority Tax Counsel and Majority Tax Counsel, Committee on Finance, U.S. Senate, 1999–2002. Served as Special Counsel to the Chief Counsel, 2002–05. Recipient of the Chief Counsel's Award, 2003. Practiced law as Counsel, Skadden, Arps, Slate, Meagher & Flom LLP, 2005–14. Member of American Bar Association, Section of Taxation; named John S. Nolan Tax Law Fellow, 2001–02; 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 Obama as Judge of the United States Tax Court; sworn in on December 16, 2014, for a term ending December 15, 2029.

TAMARA W. ASHFORD, judge; born in Massachusetts; B.A., public policy, 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. Admittance: the Bars of North Carolina and the 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 (1994–96).

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 & 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 & 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 Obama as Judge of the United States Tax Court; sworn in on December 19, 2014, for a term ending December 18, 2029.

ELIZABETH A. COPELAND, judge; born in Colorado; Bachelor of Business Administration, *cum laude*, University of Texas at Austin; J.D., University of Texas School of Law. Certified Public Accountant, Texas, 1988; admitted to the State Bar of Texas (1992). Ernst & Whinney (1986–89); Law Clerk to Justice Cook of the Texas Supreme Court; Attorney-Adviser to Judge Mary Ann Cohen of the U.S. Tax Court (1992–93); Adjunct Professor at Our Lady of the Lake University (1997–99); Partner with Clark Hill PLC. Recipient of the American Bar Association Section of Taxation’s Janet Spragens Pro Bono Award (2009); Tax Person of the Year by Tax Analysts (2012); San Antonio Tax Lawyer of the Year (2011, 2017, 2018). Chair, State Bar of Texas Tax Section for the 2013–14 term. Appointed by President Trump as Judge of the United States Tax Court; sworn in on October 12, 2018, for a term ending October 11, 2033.

PATRICK J. URDA, judge; born in Indiana. Received a Bachelor of Arts degree, *summa cum laude*, from the University of Notre Dame and a Juris Doctor from Harvard Law School. Prior to appointment to the Court, practiced law with McDermott Will & Emery and with Maciorowski, Sackmann & Ulrich; served as a Law Clerk to Judge Daniel A. Manion of the U.S. Court of Appeals for the Seventh Circuit; and held several positions with the U.S. Department of Justice’s Tax Division, including details as Counsel to the Deputy Assistant Attorney General for Appellate and Review and to the Criminal Division’s Office of Overseas Prosecutorial Development Assistance and Training. Former Adjunct Professor of Law at American University Washington College of Law. Appointed by President Trump as Judge of the United States Tax Court; sworn in on September 27, 2018, for a term ending September 26, 2033.

COURTNEY D. JONES, judge; B.S., *magna cum laude* and recipient of the President’s Award for Exceptional Achievement, Hampton University, 2000; J.D., Harvard Law School, 2004. Editor-in-Chief of the Harvard BlackLetter Law Journal. Admitted to the District of Columbia Bar. Senior Attorney, Tax-Exempt and Government Entities Division, Office of Chief Counsel of the Internal Revenue Service, 2011–19; associate, Caplin & Drysdale, Chartered, Washington, DC, 2008–11; associate, Bird, Loechl, Brittain & McCants, Atlanta, GA, 2004–08. Served on the Board of Trustees of Hampton University, 2015–18. Appointed by President Trump as Judge, United States Tax Court, on August 9, 2019, for a term ending in 2034.

EMIN TORO, judge; born in Albania. Received a Bachelor of Arts degree, *summa cum laude*, Palm Beach Atlantic College, and a Juris Doctor with highest honors from the University of North Carolina School of Law (Order of the Coif). Prior to appointment to the Court, served as a Law Clerk to Judge Karen LeCraft Henderson of the U.S. Court of Appeals for the District of Columbia Circuit and as a Law Clerk to Associate Justice Clarence Thomas of the Supreme Court of the United States; was a Partner at Covington & Burling LLP. Appointed by President Trump as Judge of the United States Tax Court; sworn in on October 18, 2019, for a term ending October 17, 2034.

TRAVIS A. GREAVES, judge; born in Texas. Received a Bachelor of Arts degree from the University of Tennessee; a Juris Doctor, *cum laude*, from South Texas College of Law; and a Masters of Law in Taxation, with distinction, from Georgetown University Law Center. Immediately before appointment, served as Deputy Assistant Attorney General for Appellate and Review in the U.S. Department of Justice’s Tax Division. Before joining the Department of Justice, was an attorney with Greaves Wu LLP; Caplin & Drysdale, Chartered; and Reed

Smith, LLP. Previously served as Tax & Economic Policy Advisor for the Office of Governor Bobby Jindal of the State of Louisiana. Appointed by President Trump as Judge of the United States Tax Court and sworn in on March 9, 2020, for a term ending March 8, 2035.

ALINA I. MARSHALL, judge; born in Romania. Received a Bachelor of Arts degree, *cum laude*, from Yale University, and a Juris Doctor, *cum laude*, from the University of Pennsylvania Law School (Order of the Coif). Prior to appointment, served as Counsel to the Chief Judge at the United States Tax Court and practiced law with Milbank, Tweed, Hadley & McCloy LLP; Freshfields Bruckhaus Deringer US LLP; and West & Feinberg, P.C. Adjunct Professor of Law at Georgetown University Law Center. Appointed by President Trump as Judge of the United States Tax Court; sworn in on August 24, 2020, for a term ending August 23, 2035.

CHRISTIAN N. WEILER, judge; born in Louisiana. Received a Bachelor of Science degree in accounting from Louisiana State University, a Juris Doctor from Loyola University New Orleans College of Law, and a Master of Laws in Taxation from the Dedman School of Law at Southern Methodist University. Prior to appointment to the Court, practiced law as a partner at Weiler & Rees in New Orleans, LA, and was a board-certified tax law specialist, as recognized by the Louisiana Board of Legal Specialization. Appointed by President Trump as Judge of the United States Tax Court; sworn in on September 9, 2020, for a term ending September 8, 2035.

SENIOR JUDGES

MARY ANN COHEN, senior judge. Born in New Mexico. 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 & 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, May 30, 1997; Jules Ritholz Memorial Merit Award from ABA Tax Section Committee on Civil and Criminal Tax Penalties, 1999; and Joanne M. Garvey Award from California Bar Taxation Section on November 7, 2008. Appointed by President Reagan as Judge of the United States Tax Court; sworn in on September 24, 1982, for a term ending September 23, 1997. Reappointed by President Clinton on November 7, 1997, for a term ending November 6, 2012. Served as Chief Judge from June 1, 1996 to September 23, 1997, and from November 7, 1997 to May 31, 2000. Assumed senior status on October 1, 2012, and continues to perform judicial duties as Senior Judge on recall.

THOMAS B. WELLS, senior judge. Born in Ohio. 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; member of 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, Metropolitan Club; Chevy Chase Club, Vidalia Kiwanis Club, President, recipient of the Distinguished President Award. Appointed by President Reagan as Judge of the United States Tax Court; sworn in on October 13, 1986, for a term ending October 12, 2001. Reappointed by President Bush; sworn in 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, and continues to perform judicial duties as Senior Judge on recall.

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. During college and law school, employed by Niedner, Niedner, Nack and Bodeux, St. Charles, MO; Missouri Attorney General John C. Danforth and Missouri State Representative Richard C. Marshall, Jefferson City, MO; and U.S. Senator Mark O. Hatfield and Congressman Thomas B. Curtis, Washington, DC. 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; Officer, Tax Section, Federal Bar Association, since 1978; Adjunct Professor of Law, Georgetown University Law Center, since 1987. Numerous civic and community activities. Appointed by President Reagan as Judge of the United States Tax Court; sworn in on September 1, 1988, by President Bush for a term ending August 31, 2003; sworn in on August 12, 2004, for a term ending August 11, 2019. Served as Chief Judge from June 1, 2006 to May 31, 2012, and from March 8, 2013 to August 6, 2013. Assumed senior status on November 17, 2016, and continues to perform judicial duties as Senior Judge on recall.

JAMES S. HALPERN, senior judge. Born in New York. Hackley School, Tarrytown, NY, 1963; Wharton School, B.S., 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, Law School, George Washington University, Washington, DC, 1984–present; Colonel, U.S. Army Reserve (retired). Appointed by President Bush as Judge of the United States Tax Court; sworn in on July 3, 1990, for a term ending July 2, 2005. Reappointed by President Bush; sworn in on November 2, 2005, for a term ending November 1, 2020. Assumed senior status on October 16, 2015, and continues to perform judicial duties as Senior Judge on recall.

JUAN F. VASQUEZ, senior judge. Born in Texas. Attended Fox Tech High School and San Antonio Junior College, A.D. (Data Processing); received 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, 1978. Admitted to Texas Bar, 1977. Certified in Tax Law by Texas Board of Legal Specialization, 1984; Certified Public Accountant Certificate from Texas, 1976, and California, 1974. Admitted to United States District Court, Southern District of Texas, 1982, and Western District of Texas, 1985, U.S. Court of Appeals for the Fifth Circuit, 1982; private practice of tax law, in San Antonio, TX, 1987–April 1995; partner, Leighton, Hood and Vasquez, 1982–87, San Antonio, TX; 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 and Probate Section; Fellow of Texas and San Antonio Bar Foundations, Mexican American Bar Association (MABA) of San Antonio (Treasurer); Houston MABA; Texas MABA (Treasurer); National Association of Hispanic CPA's; San Antonio Chapter (founding member); College of State Bar of Texas, National Hispanic Bar Association; member of Greater Austin Tax Litigation Association; served on Austin Internal Revenue Service District Director's Practitioner Liaison Committee, 1990–91, chairman, 1991. Appointed by President Clinton as Judge of the United States Tax Court; sworn in on May 1, 1995, for a term ending April 30, 2010. Reappointed by President Obama on October 13, 2011, for a term ending October 12, 2026. Assumed senior status on June 24, 2018, and continues to perform judicial duties as Senior Judge on recall.

MICHAEL B. THORTON, senior judge. Born in Mississippi. B.S., Accounting, *summa cum laude*, University of Southern Mississippi, 1976; M.S., Accounting, 1977; M.A., 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, 1988–94; Chief Minority Tax Counsel, U.S. House Committee

on Ways and Means, January 1995; Attorney-Adviser, U.S. Treasury Department, February 1995–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 Clinton as Judge of the United States Tax Court; sworn in on March 8, 1998, for a term ending March 7, 2013. Served as Chief Judge from June 1, 2012, to March 7, 2013 and August 7, 2013 to May 31, 2016. Reappointed by President Obama on August 7, 2013, for a term ending August 6, 2028. Assumed senior status on January 1, 2021, and continues to perform judicial duties as Senior Judge on recall.

L. PAIGE MARVEL, senior judge. Born in Maryland. Education: B.A., *magna cum laude*, College of Notre Dame, Baltimore, MD, 1971; J.D. with honors, University of Maryland School of Law, Baltimore, MD, 1974 (awarded Order of the Coif). Garbis & Schwait, P.A., associate, 1974–76, and shareholder, 1976–85; Garbis, Marvel & Junghans, P.A., shareholder, 1985–86; Melnicove, Kaufman, Weiner, Smouse & Garbis, P.A., shareholder, 1986–88; Venable, Baetjer & Howard L.L.P., partner, 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. Fellow, American Bar Foundation; Fellow, Maryland Bar Foundation; Fellow and former Regent, 1996–98, American College of Tax Counsel; 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; 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. Appointed by President Clinton as Judge of the United States Tax Court; sworn in on April 6, 1998, for a term ending April 5, 2013. Reappointed by President Obama; sworn in on December 3, 2014, for a term ending December 2, 2029. Served as Chief Judge from June 1, 2016 to May 31, 2018. Assumed senior status on December 6, 2019, and continues to perform judicial duties as Senior Judge on recall.

JOSEPH ROBERT GOEKE, senior 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 & Maw, Chicago, IL, 1988 to 2003. Appointed by President Bush as Judge of the United States Tax Court; sworn in on April 22, 2003, for a term ending April 21, 2018. Assumed senior status on April 21, 2018, and continues to perform judicial duties as Senior Judge on recall.

MARK V. HOLMES, senior 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 & Reindel, 1983–85; Sullivan & Cromwell, 1987–91; served as Clerk to the Hon. Alex Kozinski, Ninth Circuit, 1985–87; and in Washington as Counsel to Commissioners, United States International Trade Commission, 1991–96; Counsel, Miller & Chevalier, 1996–2001; Deputy Assistant Attorney General, Tax Division, 2001–03. Member, American Bar Association (Litigation and Tax Sections). Appointed by President Bush as Judge of the United States Tax Court; sworn in on June 30, 2003, for a term ending June 29, 2018. Assumed senior status on June 30, 2018, and continues to perform judicial duties as Senior Judge on recall.

ALBERT G. LAUBER, senior judge. Born in New York. Received a Bachelor of Arts degree, *summa cum laude*, from Yale College, a Master of Arts in Classics from Clare College, Cambridge University, and a Juris Doctor from Yale Law School. Prior to appointment to the Court, served as a Law Clerk to Judge Malcolm R. Wilkey of the U.S. Court of Appeals for the D.C. Circuit, and as a Law Clerk to Justice Harry A. Blackmun of the U.S. Supreme Court; worked for the Department of Justice as Tax Assistant to the Solicitor

General and as Deputy Solicitor General; was a Partner with Caplin & Drysdale, Chartered; and was the Director, Graduate Tax & Securities Programs, at Georgetown University Law Center. Former professor at Georgetown University Law Center, George Washington University Law School, and the University of Virginia Law School. Appointed by President Obama as Judge of the United States Tax Court; sworn in on January 31, 2013, for a term ending January 30, 2028. Assumed senior status on January 1, 2020, and continues to perform judicial duties as Senior Judge on recall.

SPECIAL TRIAL JUDGES OF THE COURT

Lewis R. Carluzzo (Chief Special Trial Judge), Eunkyong Choi, Adam B. Landy, Diana L. Leyden, Peter J. Panuthos.

COURT STAFF

Clerk.—Stephanie A. Servoss.
Deputy Clerk/Case Services Officer.—Jessica F. Marine.
Deputy Clerk/Chief Information Officer.—Michael C. McVicker.
General Counsel.—Patricia L. Levy.
Public Affairs Counsel.—Jennifer E. Siegel.
Legislative Counsel.—Anita Horn Rizek.
Court Administrator.—Fig Ruggieri.
Case Services Director.—Tina Buckler.
Facilities Management Director.—Byron L. Tindall.
Financial Management Director.—Joseph L. Hardy, Jr.
Human Resources Director.—Janet L. Boyer.
Librarian.—Nancy A. Ciliberti.
Reporter of Decisions.—Sheila A. Murphy.