

August 30, 2007

In Memory of Special Trial Judge Carleton D. Powell

Special Trial Judge Carleton D. Powell of the United States Tax Court died on Thursday, August 23rd, after a long illness.

Special Trial Judge Powell had served on the Tax Court since his appointment on August 25, 1985.

A native of South Carolina, Special Trial Judge Powell was born on March 1, 1939. He received a bachelor's degree from the University of Virginia in 1961 and a law degree from the University of Richmond in 1967. From 1962 through 1964, he served as a commissioned officer in the U.S. Army.

From 1967 to 1970, he worked for the Internal Revenue Service in Richmond in various positions. In 1970, he became an attorney in the Appellate Section, Tax Division of the United States Department of Justice in Washington, D.C., where he held progressively more responsible positions until his appointment to the Tax Court. Representing the interests of the United States, he was involved in more than 100 tax cases before various United States Courts of Appeals. The Department of Justice awarded him Special Commendations for Outstanding Service in 1978 and 1984.

During his 22 years on the bench, Special Trial Judge Powell presided over numerous trials and wrote opinions in more than 600 cases. One of his most noteworthy cases was Freytag v. Commissioner, 89 T.C. 849 (1987), the opinion of which was ultimately affirmed by the United States Supreme Court.

Special Trial Judge Powell is survived by his wife of 44 years, Linda Byrd Powell; two daughters; and three siblings, including his twin brother. Memorial services will be held 11 a.m. on Thursday, September 6, at St. Paul's Episcopal Church in Alexandria, Virginia.