

July 12, 2012

In Memory of Judge Renato Beghe

Senior Judge Renato Beghe of the United States Tax Court died on Saturday, July 7, after a long illness.

Judge Beghe has served on the Tax Court since his appointment by President George H. W. Bush on March 26, 1991.

Born in Illinois in 1933, Judge Beghe graduated from the University of Chicago with an A.B. in 1951 and a J.D. in 1954. At the University of Chicago, Judge Beghe was a member of Phi Beta Kappa and the Order of the Coif, and he was co-managing editor of Law Review.

Judge Beghe was admitted to the New York Bar in 1955. He practiced law in New York City with Carter, Ledyard and Milburn from 1954 to 1983 and with Morgan, Lewis and Bockius from 1983 to 1989. He was a member of the Association of the Bar of the City of New York, and served at various times as a member of its Taxation Committee, Art Law Committee, Special Committee on Lawyer's Role in Tax Practice, and Committee on Taxation of International Transactions. Judge Beghe also was a member of the New York State Bar Association; he chaired its Tax Section in 1977-78 and co-chaired its Joint Practice Committee of Lawyers and Accountants in 1989-90. He also was a member of the American Bar Association, Tax Section; the International Bar Association; the Human Rights Institute; the International Fiscal Association; and the American Law Institute, serving as a member of its Income Tax Advisory Group from 1981 to 1999. He was a member of the American College of Tax Counsel since 1981. He formerly was a member of the America-Italy Society, Inc., and the Honorable Order of Kentucky Colonels. Judge Beghe was a member of Christ Church on Capitol Hill.

Judge Beghe served as a Judge from March 26, 1991, until February 28, 2003, and as a Senior Judge on recall from March 1, 2003, until the date of his death.

During his more than 21 years on the bench, Judge Beghe presided over numerous trials and wrote opinions in more than 200 cases, including six opinions in the cases Dixon v. Commissioner, et al. and the Tax Court's recent Court-reviewed opinion in Tigers Eye Trading, LLC v. Commissioner.

Judge Beghe was predeceased on March 24, 2012, by his wife of more than 57 years, Bina; and is survived by his children Eliza Beghe Trask, of Norway, Maine; Francesca Beghe Green, of Garrison, New York; Adam Beghe, of Chicago, Illinois; and Jason Beghe, of Malibu, California.

A memorial will be held by the Tax Court on a date to be determined.