

September 11, 2012

In Memory of Judge Lapsley W. Hamblen, Jr.

Retired Judge Lapsley W. Hamblen, Jr., who served on the United States Tax Court from September 14, 1982, until his retirement on June 30, 2000, died on September 10, 2012.

Judge Hamblen was born in Chattanooga, Tennessee, on December 25, 1926. He attended preparatory school at the McCallie School in Chattanooga, Tennessee. He served in the U.S. Navy during World War II. He graduated from the University of Virginia, where he received a B.A. in Economics, and he graduated from the University of Virginia School of Law, where he received an LL.B., was Class President, and was a member of the Raven Society and the Order of the Coif.

Judge Hamblen served as attorney-adviser to Judge Craig Atkins of the Tax Court and as a trial attorney with the Office of the Regional Counsel, Internal Revenue Service, Atlanta, Georgia.

During his prestigious career, Judge Hamblen was a partner in the law firm of Caskie, Frost, Hobbs & Hamblen, in Lynchburg, Virginia, for more than 25 years. He was a Fellow in the American College of Tax Counsel and the American College of Probate Counsel. He was a member of the American Bar Association and its Section of Taxation. He also was a member of the Federal Bar Association and was admitted to practice law in Virginia, Ohio, and West Virginia. He formerly was a member of the Board of Trustees of the Southern Federal Tax Institute, Inc., and was Codirector of the Annual Virginia Conference on Federal Taxation at the University of Virginia. Judge Hamblen contributed to several tax periodicals and lectured at various tax conferences.

Judge Hamblen served as Deputy Assistant Attorney General, Tax Division, Department of Justice, at the time of his appointment to the Tax Court.

Judge Hamblen was appointed by President Reagan as a Judge of the United States Tax Court on September 14, 1982, for a 15-year term ending September 13, 1997. He served as Chief Judge from June 1, 1992, to May 31, 1996. Judge Hamblen retired on June 1, 1996, and was recalled as Senior Judge to perform judicial duties until June 30, 2000. Judge Hamblen authored 349 opinions,

including three opinions in Sundstrand Corp. and Subsidiaries v. Commissioner, and opinions in E.I. du Pont de Nemours & Co. v. Commissioner, Procter and Gamble Co. v. Commissioner, Estate of Halas v. Commissioner, and Piggly Wiggly Southern, Inc. v. Commissioner.

Judge Hamblen is survived by his wife, the former Claudia Terrell. He was predeceased on February 2, 2011, by his son Lapsley W. Hamblen III, and is survived by his sons Allen Hamblen of Lynchburg, Virginia, and William Hamblen of Richmond, Virginia, and the families of his three sons.

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