

## Judicial Profile

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J.A. "JIMMY" KROGER

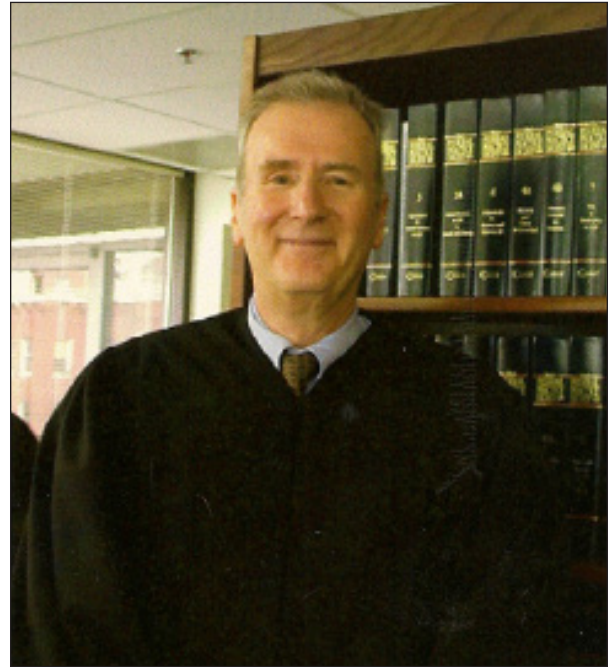
### Hon. Stanley J. Goldberg Special Trial Judge (Ret.), U.S. Tax Court

HON. STANLEY J. GOLDBERG, special trial judge for the U.S. Tax Court, recently retired. He is a man of great wisdom, dignity, and kindness, whose greatest concern, when being interviewed for this profile, was that the profile not inflate his image or cause him to appear pompous. In truth, the image of such a man cannot be inflated. I came to know Judge Goldberg while working in his chambers—one of the most cherished experiences in my life—and later as a friend. I hope that members of the Federal Bar Association can also come to know Judge Goldberg through this brief profile.

Judge Goldberg, the son of a certified public accountant, attended the University of Maryland and majored in accounting. By the time he graduated, he was disenchanted with the idea of being a professional accountant—a result of spending a summer as an intern with an accounting firm, performing a physical inventory in a sweltering Baltimore warehouse while in business attire. After discussing his disillusionment with his father, the elder Goldberg suggested that he attend law school.

Judge Goldberg entered the University of Maryland School of Law in 1960 and took the only two courses on federal taxation that were offered. Like most law school curriculums at that time, the University of Maryland stressed courses involved in transactions that took place before the implementation of the Uniform Commercial Code (the Sales Act, negotiable instruments, and contracts), torts, real property law, and future interests, which involved certain principles from English common law. Judge Goldberg recalls seeing a tenant's possessions piled on a Baltimore curb after the tenant had been ousted by the landlord; to the judge, the scene was reminiscent of Dickensian London.

This image did not totally cloud Judge Goldberg's experience in law school, however. After two momentous occasions—getting married in 1962 and the birth of his first child in 1964 (while the judge was in the midst of taking his final exams), Judge



Goldberg sat for and passed the Maryland bar exam in summer 1964. Those two tax courses he took sparked his interest in federal tax law. Immediately after being sworn in as a member of the Maryland Bar in Annapolis in November 1964, Judge Goldberg drove to Washington, D.C., to look for a job. The first place he approached was the Tax Division of the Department of Justice, but they weren't hiring at the time.

Undeterred, Judge Goldberg walked across the street to the Internal Revenue Service and found his way to the Office of Chief Counsel. When he entered the reception area, it seemed to him that the receptionist and everyone else were out for a long lunch. "Hello, is anyone here?" Judge Goldberg called, and out walked Deputy Chief Counsel Lester Uretz, the only individual to be appointed chief counsel from the ranks of the civil service. And, so it would seem, fate played a hand in Judge Goldberg's career. "I'm looking for a job," he told Uretz, who, in turn, asked for a résumé, which Judge Goldberg had left in his car—much to his dismay. Nonetheless, Uretz told him that the agency needed an attorney in the Joint Committee section. Judge Goldberg then met with the director of the section and respectfully declined the job offer, because there seemed to be

limited prospects for advancement. Judge Goldberg was then escorted back to the chief counsel's office, and Uretz, after conferring with the IRS's regional counsel in New York City, offered him a position in the Collection and Litigation Section of the regional counsel's office in New York, which dealt with all aspects of collecting federal income taxes. Judge Goldberg accepted this position and, as they say, the rest is history.

Judge Goldberg moved with his wife and child to Elizabeth, N.J., and, in January 1965, he began working in the IRS regional counsel's office in Manhattan. Shortly thereafter, his son was born. In 1966, the judge passed the New Jersey bar exam, thanks in no small part to a long transit strike that took place in New York City and allowed him to study for the New Jersey bar exam at work, because the office had ground to a halt because nearly all the secretaries and many of the attorneys could not come to work.

After spending two years in the Collection and Litigation section, Judge Goldberg transferred to the Tax Court Litigation section of the regional counsel's office; this section represented the commissioner of the IRS—the perennial respondent in tax cases—before the U.S. Tax Court. During this time, Judge Goldberg also enrolled in the evening division of New York University Law School's LL.M. program in taxation. He recalls riding the subway from Hudson Terminal to Greenwich Village, where the law school was located, after a long day at work. After class, he dashed to Pennsylvania Station to catch the commuter train back to Elizabeth.

After completing his four-year commitment to the IRS, he was offered a job in Baltimore with a law firm doing federal tax work. Judge Goldberg left the law firm after one year, because he realized that the law firm did not have any growth prospects, and returned to the IRS regional counsel's office in New York City.

Upon his return, he was promoted to the position of special trial attorney—only the third such promotion nationwide—handling complex federal income tax cases and serving as the regional coordinator of the tax shelter program. During his time as a litigator, he tried more than 50 cases before the Tax Court, 15 of which were the division opinions. Judge Goldberg was promoted to assistant district counsel, supervising a group of attorneys, and was appointed to the U.S. Tax Court in August 1985, where he served until his retirement in November 2010, after nearly 50 years of federal service.

When Judge Goldberg was appointed to the bench in 1985, the Tax Court had an inventory of approximately 86,000 cases, many of which involved tax issues pre- and post-TEFRA (the Tax Equity and Fiscal Responsibility Act of 1982). Judge Goldberg underwent a baptism by fire with three trial sessions in fall 1985 following his appointment. (Tax Court

judges and special trial judges “ride the circuit,” because the court sits in approximately 74 locations throughout the United States.)

One of Judge Goldberg's most memorable cases was tried in Atlanta. The judge was assigned a large civil tax fraud case; the petitioners had previously been convicted of a felony—possession and importation of marijuana. The case involved a two-week trial and, because of the dangerous reputation of the petitioners and witnesses, the courtroom was sealed and placed under the protection of the U.S. Marshals' Service and local police officers. The petitioners—who had been transferred from a maximum security federal penitentiary in Marion, Ill., to the federal penitentiary in Atlanta for trial—initially appeared in court in leg irons, handcuffs, and orange jumpsuits; however, because this was a civil trial, Judge Goldberg requested that they be allowed to wear business attire in court. At the conclusion of the trial, the petitioners requested that they be permitted to meet with close relatives who had attended the trial sessions. Judge Goldberg approved the request over the objection of the U.S. marshals who attended the “family reunion” toting their firearms. The petitioners also asked to be flown back to Marion that night, because it was rumored that a prison riot was going to take place in Atlanta the following day. Judge Goldberg directed the U.S. marshals to remove the petitioners from the federal penitentiary in Atlanta that evening, and the next day a large riot did indeed erupt at the federal penitentiary in Atlanta.

In 1993, Judge Goldberg was assigned a large tax shelter case involving a combined total of more than 1,000 cattle and sheep partnerships. The U.S. District Court in Oregon found that the promoter of the partnerships had swindled more than \$100 million from the investor-partners. Judge Goldberg heard seven cases involving these particular shelters, and the U.S. Court of Appeals for the Ninth Circuit affirmed his decisions in the cases that were appealed. To this day, the Tax Court is still receiving decisions from the parties in the last 150 partnership cases.

In his 25-plus years on the bench, Judge Goldberg has issued nearly 1,000 opinions on a myriad of issues, including prohibited transaction excise tax cases related to tax-exempt organizations, every deduction that could conceivably be claimed on an individual federal income tax return (along with a few that couldn't be claimed), worker classification issues, professional association issues, innocent spouse relief, lien and levy, Tax Court jurisdictional issues, transferee liability, abatement of interest, and the awarding of administrative and litigation costs.

Because a high percentage of litigants who appear before the U.S. Tax Court are pro se litigants, the court encourages members of recognized tax clinics and local bar associations to assist the pro se litigants. Judge Goldberg has enjoyed hearing pro se cases because of the satisfaction he takes in know-

ing that the petitioners have been heard and have had their day in court.

Last summer, Judge Goldberg began to think about retiring, having held a trial session in nearly each of the approximately 74 locations in which the court sits. Judge Goldberg has greatly enjoyed his time on the bench, especially mentoring his law clerks, interns, and externs. In addition, the judge's wife and family have given him a great deal of support and have understood the need for his frequent travel away from home for trial sessions held by the Tax Court.

After retiring, Judge Goldberg was chosen to serve on the board of directors of Jobs, Housing, and Recovery Inc., whose aim is to offer individuals in Baltimore who are struggling with substance abuse a program that fills three of their most fundamental needs: a chance to recover, a decent place to live, and job training and employment. Judge Goldberg finds his work for this organization to be exceed-

ingly rewarding.

It could be said that Judge Goldberg's pockets often overflowed with the coins of self-satisfaction that were earned by giving respect to those who may not often receive it, courtesy to those who may not be accustomed to gracious treatment, and an opportunity to be heard to those whom others have failed to listen to. **TFL**

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*J.A. "Jimmy" Kroger is an LL.M. candidate at Georgetown University Law Center. While a student at Georgetown, he served as Judge Goldberg's judicial intern.*