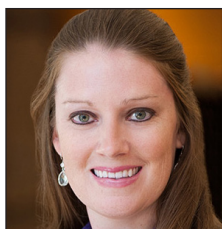




Hon. Ronald L. Buch

Judge, U.S. Tax Court

by Samantha E. Souza



Samantha E. Souza is an associate at Morgan, Lewis & Bockius LLP in Washington, D.C. Prior to joining Morgan Lewis, she served as a law clerk to Judge Ronald L. Buch from March 2013 to August 2015.

Judge Ronald L. Buch was born in Michigan and lived in Michigan and Ohio for most of his youth. After spending time abroad living in Japan, he returned to Michigan to attend college at Northwood Institute (now Northwood University). Throughout his life, Judge Buch made a point of never planning too far ahead. Instead, he took opportunities as they were presented to him and did not concern himself with figuring out how each day fit into the overall scheme. Although each of these opportunities may seem more like random points on a map, it is clear to anyone who knows him that the destination—the U.S. Tax Court—could not be more suitable.

The Fashionista

Judge Buch, an economics major, began his career in the fashion industry. While in college, Judge Buch decided that he wanted to trade in foreign currency. He landed an interview for what he thought would be his dream job. However, during the interview, Judge Buch spent most of the time talking about fashion and Broadway musicals. At the end of the interview, the interviewer explained that he could offer Judge Buch a job as a floor trader, “but you’ll be miserable.” Instead, the interviewer, a former Saks Fifth Avenue executive, arranged for an interview at Saks. As they say, the rest is history, and Judge Buch accepted a job in the Saks Management Training Program. Participating in the program allowed Judge Buch to work in a variety of positions. His last position was as the assistant manager for the department responsible for determining retail profit for tax purposes. Judge Buch soon learned that in order to continue to move up in this field, he would need to be either an attorney or a certified public accountant.

Although Judge Buch may no longer work in the fashion industry, he has certainly not lost his sense of style. Those who interact with him are treated to color-coordinated suits, ties, shirts, and, most importantly, socks.

The Lawyer

Judge Buch received a Juris Doctor from Detroit



College of Law. He went on to receive a Master of Laws from Capital University Law School where he also served as the Ohio tax review fellow. Judge Buch began his career at the accounting firm KPMG. In keeping with the theme of taking opportunities as they come, Judge Buch decided to accept a position as an attorney with the IRS Office of Chief Counsel focusing on partnership procedures, something he had not specialized in during his time at KPMG. After his stint at the IRS, Judge Buch joined McKee Nelson, a boutique firm that concentrated on tax planning and litigation. Judge Buch became a partner at McKee Nelson and remained with the firm when it became a part of Bingham McCutchen, which is where he stayed until President Barack Obama appointed him to the U.S. Tax Court on Jan. 14, 2013.

The Judge

Judge Buch explains that people might have very different views of what they consider to be the height of the legal profession: for some it might be managing partner of a firm; for others it might be the lead attorney on a trial team. For Judge Buch, it was the bench—yet he also considered serving on that bench to be an unrealistic dream.

During the majority of his career as an attorney, Judge Buch practiced as a tax litigator. In taking on the role of a judge, he was concerned that he would miss being on the other side of the courtroom. However, Judge Buch has been pleasantly surprised to learn that much of his position as a judge involves using the skills he honed as a litigator. Judge Buch spends the majority of his time ensuring that the parties lay a complete record in each case, something he particularly enjoyed doing when he was representing clients.

In his role, Judge Buch stresses that ultimately he is responsible for deciding cases based on the facts and the law. Nevertheless, he also considers it important for parties' cases to be decided on the merits and not because a party (particularly a pro se litigant) does not know how to lay a record. The Tax Court is unique in that it serves a large number of pro se litigants. Judge Buch explains that he never wants a pro se litigant to be at a disadvantage because he or she does not have counsel. Instead, Judge Buch often prompts the parties, whether petitioner or respondent, to provide sufficient information to decide the case on the merits.

The Mentor and Teacher

Another part of his role as a judge that is often overlooked is mentorship of his law clerks, which Judge Buch views as a central part of his position. He explains from the first day that a clerk's most important job while serving is finding the next job. To that end, Judge Buch expends extraordinary effort cultivating the knowledge and skill set necessary to help his clerks transition to whatever may come next. The foundation of Judge Buch's chambers is teamwork. Every person is encouraged, if not required, to give their opinions and challenge each other. In fact, Judge Buch often says that a law clerk who does not disagree with him is not helpful to the overall process.

In addition to mentoring his law clerks, Judge Buch has served as an adjunct professor at the Georgetown University Law Center for over a decade. Central to Judge Buch's teaching philosophy is the importance of providing a practical perspective. Judge Buch enjoys supplying his students with examples of issues that he has seen in practice and how he dealt with those issues.

Since being appointed to the court, Judge Buch is most encouraged by the court's willingness to provide opportunities for young attorneys to obtain litigation experience.

Whenever Judge Buch is in session, he is always open to young attorneys appearing before him and, in fact, affirmatively requests that these opportunities be given.

Because Judge Buch feels that mentoring and teaching other attorneys is such a central part of his position, he readily shares pearls of wisdom. To that end, he highlights the importance of distilling down and simplifying a case: Sometimes attorneys forget that although they have been working on a case for months or years, the judge has been exposed to it for perhaps only hours or days. Accordingly, attorneys should focus on their narrative and presenting the central facts that are necessary to support the outcome requested.

The Regular Guy

Judge Buch enjoys anything involving physical activity. He is heavily involved in the November Project (www.november-project.com) fitness movement and is a staple at the group's early morning workouts around Washington, D.C., or in other cities when he is traveling. Judge Buch is also an avid cyclist and, among other exploits, has cycled from California to D.C. He challenges himself by competing in triathlons and even completed an Ironman. Judge Buch further enjoys spending time with his wife, two daughters, and his dog Izzy.

The judge likes to participate in these various activities because it allows him to be just "another regular guy." Although he understands the formality that comes with being a judge, not the least of which is changing your "first name" to "Judge," he laments that people often treat him differently simply because he is a judge. But while participating in these activities, he's just another guy on the race course or running up the Lincoln Memorial steps.

The Take Away

I consider myself to be extremely fortunate to have clerked for Judge Buch. I learned many things from him. He taught me to take life as it comes, and more importantly, to do what you love. Your life can, and in Judge Buch's view should, have many twists and turns—just like a great biking trail. ☺

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