



UNITED STATES TAX COURT

Washington, DC 20217

September 23, 2019

PRESS RELEASE

The Honorable Arthur L. Nims III
1923–2019

The Tax Court wishes to acknowledge the passing of Judge Arthur L. Nims III in Massachusetts on September 15, 2019. Judge Nims served as a judge of the Tax Court for 32 years, from 1979 to 2011, including 4 years as Chief Judge, from 1988 to 1992.

Judge Nims was born in Oklahoma, soon moved to Georgia, and later attended and graduated Deerfield Academy and Williams College in Massachusetts. Judge Nims' studies were interrupted by service in the Navy during World War II.

After graduating Williams College, Judge Nims attended the University of Georgia Law School and earned an LL.M. in Taxation from New York University Law School. Many years later, Judge Nims received lifetime achievement awards from both New York University Law School and Williams College.

Judge Nims served with the Office of IRS Chief Counsel in New York City, and for 24 years was in the private practice of law in Newark, New Jersey. He held many leadership positions in the Tax Sections of the American Bar Association and the New Jersey Bar Association.

In 1979 he was appointed by President Carter to serve as a judge of the Tax Court. He served 32 years as a judge, including 4 years as Chief Judge. During those years, the Court faced a serious constitutional challenge to the Chief Judge's authority to appoint special trial judges. In Freytag v. Commissioner, 501 U.S. 868 (1991), the Supreme Court held that the Chief Judge's appointment authority

complied with the constitutional limitations of the Appointments Clause of the Constitution. Importantly, in resolving the Appointments Clause issue, a majority of the Supreme Court recognized that the Tax Court constituted one of the “Courts of Law” under the Constitution, and stressed the exclusive judicial nature of the Tax Court and that the Court exercises a portion of the judicial power of the United States. In Freytag, the Supreme Court made it clear that the Tax Court is not an agency of and is considered independent of the executive branch of Government--an important point that in 2015 was codified in section 7441 of the Internal Revenue Code.

Judge Nims was a wonderful and earnest gentleman who displayed enormous legal acumen, personal courtesy, and integrity throughout his service as a judge and Chief Judge. He effortlessly endeared himself to colleagues, staff, and all who crossed his path.