

UNITED STATES TAX COURT
WASHINGTON, D.C. 20217
January 17, 2002

PRESS RELEASE

Retired Judge Perry Shields of the United States Tax Court died on January 14, 2002, at Knoxville, Tennessee, because of complications from a stroke. Interment with military honors will be in the Bethel Baptist Church Cemetery at Townsend, Tennessee.

Judge Shields was appointed to the United States Tax Court by President Ronald Reagan, taking the oath of office on February 5, 1982. He assumed senior status on April 1, 1994, and continued to serve as a senior judge on recall until his retirement on July 1, 1994.

Judge Shields was born on January 12, 1925, in Townsend, Blount County, Tennessee. After graduating from Everett High School in Maryville, Tennessee, in 1943, he enlisted in the U.S. Army. He attended Yale University and Princeton University while in the Army before being assigned as a medical aide in the 104th Infantry Division. In 1944 he was in combat in France, Belgium, Holland, and Germany. He was severely wounded near Aachen, Germany, resulting in the amputation of his left leg. After he returned to the United States and recovered from his injuries, Judge Shields attended undergraduate school at Duke University for two years before entering its law school. He received his law degree from Duke University in 1950.

After serving two years as a revenue agent with the Internal Revenue Service, Judge Shields became an attorney in the Chief Counsel's Office, Internal Revenue Service, where he served in Washington, D.C., in the Claims Division. From 1954 to 1956 he was a civil advisory and trial attorney in the IRS Regional Counsel's offices in Atlanta, Georgia, and Greensboro, N.C.

Judge Shields was engaged in the private practice of law specializing in tax matters in Knoxville and Chattanooga from 1956 until 1982. He was a highly regarded tax lawyer and litigator. His experience and reputation served him well as a trial judge.

Judge Shields was a member of the Knoxville Bar Association, Tennessee Bar Association, American Bar Association, Federal Bar Association, Tennessee Trial Lawyers Association, and American Trial Lawyers Association.

Survivors include his wife of 50 years, Bonnie Shields; a son, Bailey, of Maryville, Tennessee; two daughters, Leslie, of Knoxville, Tennessee, and Beth, of Savannah, Georgia; and three grandchildren.