

April 13, 2000

PRESS RELEASE

Judge William M. Fay, 84, of the United States Tax Court, died of cancer on April 12, 2000, at his residence in Chevy Chase, Maryland.

Judge Fay was appointed to the United States Tax Court by President Kennedy in 1961. He was reappointed by President Johnson in 1968 and by President Carter in 1980. He assumed senior status on May 14, 1985, but continued to serve as a senior judge on recall.

After attending St. John's Academy in his hometown of Pittston, Pennsylvania, and Georgetown, Catholic, and Columbus Universities, Judge Fay received his law degree in 1942 and was admitted to the District of Columbia Bar. During World War II he served successively as Naval Intelligence Officer and Gunnery Officer in the Atlantic and Mediterranean areas, and as Senior Legal Officer.

He was one of the first Tax Court judges to serve with distinction in all three branches of the Federal Government. Before his appointment to the Tax Court, Judge Fay was Assistant Counsel to the Senate Atomic Energy Committee in 1946 and then served as Executive Secretary to the late Senator Brien McMahon of Connecticut. From 1948 to 1961, Judge Fay was with the Chief Counsel's Office, Internal Revenue Service, as a senior trial attorney, Assistant Head of the Appeals Division, and Assistant Regional Counsel in charge of the Washington, D.C., office.

In 39 years on the Tax Court, Judge Fay wrote 1,160 opinions and 54 dissenting or concurring opinions. He presided at the tax trials of several celebrities, namely, Jose Ferrer, Maureen O'Hara, Liberace, and baseball great, Maury Wills. He also decided important corporate tax cases involving Arkansas Oil and Gas, Inc., Albertson's Inc., Vail Associates, Inc., Beneficial Life Insurance Company, Hershey Foods Corp., Associated Milk Producers, Inc., Tribune Publishing Co., and Macabe Co. Inc.

As Chairman of the Court's Legislative Committee, Judge Fay played a significant role in achieving legislation in 1969 that made the Tax Court a "court of law" under Article I of the Constitution. And, as Chairman of its Building Committee for many years, he was instrumental in getting its courthouse built in the 1970s.

Judge Fay was a member of the Senate Association of Administrative Assistants and Secretaries, the American Bar Association Tax Section, the District of Columbia Bar Association, and the Kenwood Country Club. In 1983, he was chosen "Man of the Year" by the Friendly Sons of St. Patrick of Greater Pittston, Pennsylvania. The Wilkes Barre Sunday Independent newspaper summarized his long and successful government career in these words: "Judge Fay has served with excellence, dignity and honor in all aspects of the legal profession".

Survivors include his wife of 55 years, Jean Burke Fay of Chevy Chase; a son, Michael, of Chicago, Illinois; and a brother, Joseph Fay of Shavertown, Pennsylvania.