



UNITED STATES TAX COURT

Washington, D.C. 20217

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PRESS RELEASE

Retired Tax Court Judge Herbert Chabot passed away on October 11, 2022.

Judge Chabot, born during the Depression in New York City, attended Stuyvesant High School where he was a member of the Junior Astronomy Club and where he met his wife of 71 years. He received B.A. cum laude from the City College of New York in 1952, an LL.B. from Columbia University in 1957, and an LL.M. in Taxation from Georgetown University in 1964.

He served in the United States Army for 2 years and in the Army Reserves (civil affairs unit) for 8 years. He served on the Legal Staff of the American Jewish Congress, 1957-1961 and as an attorney-advisor to Tax Court Judge Russell E. Train, 1961-1965. He had a very keen interest in constitutional history and served as an elected delegate to the Maryland Constitutional Convention, 1967-1968.

Before being appointed to the Tax Court he served on the staff of the Congressional Joint Committee on Taxation, 1965-1978. He honed skills in legislative drafting working with the late Lawrence Woodward. His law clerks would learn from Judge Chabot the difference between ultraquistic subterfuge and elegant variation. See *Electric Arts, Inc. v. Commissioner*, 118 T.C. 226, 258 (2002).

Judge Chabot was appointed as a judge to the Tax Court by President Carter. He was sworn in on April 3, 1978. Judge Chabot was reappointed by President Clinton. He was sworn in for a second term on October 20, 1993. He assumed senior status in 2001 and performed judicial duties as a senior judge on recall.

He served as an adjunct professor at George Washington University National Law Center, 1974-1983, and provided various lectures, including the Norman A. Sugarman Tax Lecture at the Case Western Reserve University School of Law in 1990 (https://scholarlycommons.law.case.edu/law_videos_general/875/).

Judge Chabot enjoyed listening to Gilbert and Sullivan and found opportunities to refer to several of the operettas. See *Powers v. Commissioner*, T.C. Memo. 2009-229. He strongly believed that regardless of the outcome of a case, taxpayers need to feel their story was heard. He insisted on deliberate and careful analysis in his opinions. He leaves behind a legacy of lawyers who benefited from the tremendous amount of time he dedicated to teaching them. He was a delightful storyteller and often regaled his colleagues and law clerks with wonderful stories. His charm, humor, and ubiquitous bowtie will be missed.