

July 18, 2016

The Honorable Howard A. Dawson, Jr., 1922-2016

The Tax Court wishes to acknowledge the passing of Judge Howard A. Dawson, Jr., on July 15, 2016. Judge Dawson was the longest-serving judge in the history of the Tax Court, having been appointed in 1962 by President John F. Kennedy and remaining in service as a Senior Judge at the time of his death.

Judge Dawson touched everyone of his colleagues and the staff at the Tax Court, generations of his law clerks, and persons who appeared before him, with his charm, grace, and genuine compassion. His commitment to this Court and the public it serves was unparalleled. The Nation has lost a great man and exemplary public servant.

Tax Court Service

Judge Dawson was appointed by President Kennedy as Judge, Tax Court of the United States, on August 21, 1962, for a term ending June 1, 1970. He was reappointed on June 2, 1970, for a term ending June 1, 1985. He retired from active service on June 2, 1985, and served on recall as a Senior Judge from 1990 until his death.

He served two terms as Chief Judge of the Tax Court from July 1, 1973, to June 30, 1977, and a third term from July 1, 1983, to June 1, 1985.

Judge Dawson contributed greatly to the establishment of the small tax case program created by Congress in 1969, which now represent almost one-half of the docketed cases in this Court. Judge Dawson was a devoted supporter of the Court's small tax case program and the Special Trial Judges who preside over those trial sessions.

He presided at the dedication of our Courthouse in 1974. He expanded the number of cities where the Tax Court conducts sessions. He also established the J. Edgar Murdock Award for outstanding service rendered to the Tax Court.

During his second term as Chief Judge, Judge Dawson contacted Professor Harold Dubroff of the University of Albany Law School and arranged for Professor Dubroff to write a scholarly history of the Court, which resulted in the publication in 1979 of a book entitled “The United States Tax Court: An Historical Analysis”. Now in its second edition, this text remains the authoritative history of the Tax Court.

During his third term as Chief Judge, Judge Dawson convened the first Tax Court Judicial Conference held outside of Washington DC, in Williamsburg, Virginia.

Upon the completion of his third term as Chief Judge, Judge Dawson received a letter from President Reagan that said:

It is the presence of men of stature like you which ensures that our Federal judiciary continues to enjoy its reputation for devotion to the cause of justice and the public interest. During your many years of service to your country, you have earned the respect and gratitude of your colleagues, of the members of the tax bar, and indeed of everyone familiar with your record of professional accomplishment. I am certain that I speak for all of them as I thank you for a job well done.

Among his more recent accomplishments was the completion of a detailed biography of all of the members of the Board of Tax Appeals and Judges of the Tax Court, and the assembly of a collection of memorabilia (now on display outside the South Courtroom here in Washington) relating to the history of the Tax Court and some of its judges. During the past several years (most recently May 2016) he presented statements about former Tax Court judges to the Tax Section of the American Bar Association.

In 2008 the Court recognized Judge Dawson’s unique role in this Court by establishing the Howard A. Dawson Jr. Award to honor exemplary service by Tax Court employees. The esteem in which he is held by the Judges, Special Trial Judges, and staff of the Court made him the natural choice as the namesake for this award.

Judge Dawson was a prolific author of opinions. He authored more than 1,100 opinions and adopted more than 1,000 opinions of the Special Trial Judges. He presided at more than 170 regular trial sessions in 46 cities. His first trial was in Denver, CO, in 1962, and his last trial was in Washington, DC, earlier this year. His opinions displayed good scholarship, good judgment, good humor, and respect for those who appeared before him.

Early Years

Judge Dawson was born on his grandfather's farm in Arkansas in 1922. His family moved to Washington, DC, and he graduated Woodrow Wilson High School, in Washington, in 1940.

Judge Dawson served in the U.S. Army in Europe for two years (1943-45). After returning home from World War II, he earned a B.S. degree from University of North Carolina in 1946 (and remained an avid Tarheels fan throughout his life), and he graduated with honors from George Washington University School of Law in 1949. He was briefly in the private practice of law in Washington, DC, in 1949-50.

Judge Dawson served in various positions of responsibility in the Office of I.R.S. Chief Counsel from 1950 to 1962, including Regional Counsel, Atlanta Region, in 1958; Personal Assistant to the Chief Counsel in 1958-59; and Assistant Chief Counsel (for administration), 1959-62.

Judge Dawson was admitted to practice in the District of Columbia in 1949 and in Georgia in 1958. He was a member of the American Bar Association (Section of Taxation), Federal Bar Association, Chi Psi, Delta Theta Phi, and the George Washington University Law Alumni Association.

He was the David Brennan Distinguished Professor of Law, University of Akron Law School, Spring Term 1986; Professor and Director, Graduate Tax Program, University of Baltimore Law School, 1986-89; and Distinguished Visiting Professor of Law, University of San Diego, Winter 1991.