

In Memoriam: Judge Lapsley W. Hamblen Jr.

By Mortimer M. Caplin

Mortimer M. Caplin is a former IRS Commissioner and is founder and partner of Caplin & Drysdale, Washington.

Mortimer M. Caplin provides a dedication to Judge Lapsley W. Hamblen Jr., which was delivered at a memorial service for Hamblen held on November 15, 2012, at Center Courtroom, U.S. Tax Court.

Chief Judge Thornton, the judges of the U.S. Tax Court, Claudia Hamblen, family and friends:

What a privilege it is to join in honoring our dear friend, Lapsley Walker Hamblen Jr. And what a joy to recall that, whenever we met, a new story or joke and a good laugh were sure to greet us.

Lapsley and I first met in 1950 at UVA law school — he was entering his first year of law and I was a brand new law professor. We both had UVA college degrees, and I'd also received one from UVA Law. I was "the New Boy on the Block" — fresh from Wall Street law practice to teach tax and corporate law, and courses in agency, partnership, and business law in general.

Lap enrolled in just about every course I had to offer, right up to his graduation in 1953. He was a top student — even earning one of my first "4.0's." His election to Order of the Coif confirmed all!

The 1950s — the post WW II era—brought us an extraordinary group of students. Lap's 1953 class had many stars besides himself; John W. Warner, later U.S. senator from Va.; E. Barrett Prettyman Jr., holder of many major posts in the JFK administration; and then there was my future law partner, Douglas D. Drysdale, a leading member of Lapsley's class.

During the 1950s, two Kennedy's were there, too:

First, Robert F. Kennedy — later U.S. attorney general and U.S. senator from N.Y. — was class of 1951. (Lap still had two years more to go; and you might say, "They overlapped!")

Next, Edward M. Kennedy ("Ted," as we know him), class of '59 — later U.S. senator from Massachusetts for almost 47 years — known worldwide as "The Lion of the Senate."

Ted's roommate and close friend, John V. Tunney (son of the famous heavyweight boxing champion Gene Tunney), also class of '59, was later U.S. senator from California.

Lowell P. Weicker Jr. was a year ahead of Ted, in the class of '58, and went on to serve as U.S. senator from Connecticut and then governor.

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Lapsley Hamblen fits in very well with this impressive group. His own life's record and achievements clearly underscore this.

Born in Chattanooga, [Tenn.] Christmas Day 1926; prepped at Chattanooga's McCallie School; U.S. Navy at the end of World War II, at age 18, mostly caring for returning servicemen at Brooklyn Navy Yard's rehabilitative center; then, on to UVA college and law (1946-1953) — where Lap still found time for some serious athletics — winning special recognition in football and also boxing, a sport I know well!

Next, were 25 years of law practice and completion of his career with some 20 years of government service: law clerk at U.S. Tax Court; trial attorney at the IRS; U.S. Deputy Assistant Attorney General (Tax); and then, in 1982, appointed by President Ronald Reagan as U.S. Tax Court Judge, 10 years later elected Chief Judge (1992-1996), and finally retiring from the court in 2000. What a life!

During his years of law practice (1957-1982), Lap was fully involved at all levels of the profession — fellow of the American Bar Foundation; member of the ABA Tax Section; chairman of Virginia State Bar's Tax Section; American College of Tax Counsel; trustee, Southern Federal Tax Institute; and, at UVA, trustee and for 12 years co-director of the Annual Virginia Conference on Federal Taxation — which is holding its 65th annual conference this coming June.

Patriotism, love of country, and public service are characteristics of Lapsley that shone throughout his life. His dedication is deeply rooted in his very birthplace, Chattanooga, Tenn., a critical arena of battle during the Civil War — or, as Lapsley might have put it: "*The War of Northern Aggression!*"

As a boy, he regularly visited his grandmother, who lived on Lookout Mountain close to his home, and he thoroughly enjoyed digging on the hillside for artifacts and climbing on aging wartime canons.

Lapsley meditated on most every aspect of the Civil War — his knowledge was encyclopedic. His

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lovely wife, Claudia, assures me he continued his Civil War reading “nearly every night before going to sleep” — quickly adding, “Only after reading necessary tax articles to stay abreast of the current legislation.”

Real patriots — both of them!

Let me close emphasizing Lapsley’s love for the University of Virginia and his deep respect and admiration for its founder and architect — the third president of the United States, Thomas Jefferson.

Jefferson — writing to a friend of the Revolution — chastised him for not pursuing public service further, and he then firmly stated:

“There is a debt of service due from every man to his country, proportioned to the bounties which nature & fortune have measured to him.”

There is no doubt that this “debt of service” — this duty of service to our country — has been honored in full by our beloved friend, Lapsley W. Hamblen Jr.

Lap was a big man with a big spirit; this world has been greatly enriched by his presence.

May Lapsley rest in peace.