



Court Historical Society NEWSLETTER *Eastern District of Tennessee*



September 2021

The Unfamiliar Federal Court

The U.S. Tax Court, which holds sessions in Knoxville every few years, is a federal court that few are familiar with.



Judge Shields

And few today know that a well-known Knoxville lawyer, the late **Perry Shields**, served as a judge on that court, the only Knoxville ever to serve and only one of two Tennesseans ever to be a member of the court. He died in 2002 at the age of 77. His ancestors were among the first people to settle in Cades Cove. His father was born in Cades Cove and was a poor farmer and carpenter, skills that Judge Shields utilized throughout his life,

according to his daughter, Knoxville lawyer **Leslie Shields**.

Shields grew up in Maryville and served as a medical aide with the U.S. Army in Germany and France during World War II. He received extensive shrapnel wounds to his left leg and had to seek cover alone in a barn and was not rescued for several days. Due to his wounds and gangrene, his left leg was amputated.

After the war, he attended Duke University and received his law degree from Duke University Law School in 1950. He served with the Internal Revenue Service for five years and was eventually promoted to be a staff attorney in the IRS Office of Chief Counsel in Washington, D.C. In 1955, he returned to Knoxville and practiced law until 1982, when he was appointed to the bench by **President Reagan** “with the advice and consent of the Senate,” following recommendation by the late **U.S. Senator Howard H. Baker Jr.**

Leslie Shields, a member of the Knoxville law firm of Kramer Rayson, practiced with her father until his appointment to the bench. She said he took the oath of office in a ceremony in Washington attended by his family and several Knoxville lawyers.

Unlike U.S. District Court Judges, who live in and preside in their home areas, Tax Court judges live in the Washington area and have offices in the U.S. Tax Court Building in Washington, and that’s where their staffs are based.

Tax Court sessions are scheduled in every state, usually capital cities and other large cities of each state. Each judge has a staff of law clerks, legal assistants and trial clerks, at least two of whom

travel to assist at the court sessions.

Leslie Shields said her mother often traveled with Judge Shields to wherever he was assigned to hold court. “They traveled all over the United States and thoroughly enjoyed it,” she said. The Shields’ residence was in Knoxville, but the judge also had an apartment in Washington. Tax Court judges are prohibited from holding court in their home city, so Judge Shields never presided in Knoxville.

The Tax Court holds at least one session each year in every state. In Tennessee, it meets in Knoxville, Nashville, and Memphis. The Knoxville sessions are held in one of the U.S. Bankruptcy Court courtrooms in the Howard H. Baker Jr. U.S. Courthouse.

Interestingly, individuals who are not licensed attorneys may, in some cases, represent clients before the Tax Court, but they are almost always accountants. A non-lawyer who appears before the court must have passed a written examination and meet certain standards, according to **Jennifer Siegel** of the Tax Court’s press relations office in Washington.

While the Tax Court hears major cases involving large sums of money, the “Small Tax Case” arm of the Tax Court provides an accessible judicial forum with simplified procedures for resolving disputes involving sums of \$50,000 or less, she said.

Tax Court judges serve under Article I of the U.S. Constitution, whereas U.S. District Court Judges serve as Article III judges. Tax Court judges serve 15-year terms and can be reappointed. Unlike Article III judges, Tax Court judges do not have lifetime tenure but the salary is the same as that of an Article III judge. The Tax Court is made up of 19 judges.

[The only other Tennessean to serve as a Tax Court judge was **Benjamin Littleton** of Middle Tennessee, who served from 1924 to 1929; in his final two years, he served as chief judge.—EDITOR]

THE HISTORICAL SOCIETY
OF THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TENNESSEE, INC.

Don K. Ferguson

Executive Director and Newsletter Editor

Howard H. Baker Jr. U.S. Courthouse • 800 Market Street, Suite 130
Knoxville, Tennessee 37902

865-329-4693 • Don_Ferguson@tmed.uscourts.gov

HISTORY BRIEFS

Knoxville Lawyer -- Key Role in Formation of Anti-trust Division

With the U.S. Department of Justice’s Antitrust Division in the news as it reviews Big Tech, it is worth noting here that a lawyer from Knoxville had a key role in the establishment of the Antitrust Division 102 years ago, in 1919.

James A. Fowler served as an Assistant Attorney General and special assistant to the U.S. Attorney General in the early 1900s, primarily handling the department’s antitrust cases as that unit was being formed. Prior to going to Washington, he had formed the law partnership of Lucky, Sanford and Fowler in Knoxville, the Sanford of that firm being **Edward Terry Sanford**, who later served as the U.S. District Judge for the Eastern District of Tennessee and later went on to serve as a U.S. Supreme Court Justice.

Fowler returned to Knoxville and was elected to City Council and also served as mayor. He was an unsuccessful Republican candidate for the U.S. Senate in 1928. He resumed his Knoxville law practice in 1931, continuing until his death in 1955.

William Wilson on Discovery and 6-person Juries

From the 1990 Court Historical Society oral history of William C. Wilson, now deceased, longtime Knoxville attorney and older brother of the late U.S. District Judge Frank W. Wilson, who served in Chattanooga from 1961 to 1982:



William Wilson

On the matter of discovery – “It used to be, I guess you’d say, more fun, in a way [before the discovery rules were adopted]. It was the general practice to try to surprise the other lawyer, hold something back that you were going to spring on him in court. Now, everybody can or should know everything that the other lawyer has, practically, through discovery.”

On changing to 6-person juries – “I just felt at the time that it was almost a constitutional requirement [to have a 12-person jury], plus, I was used to a 12-man jury. But I don’t think it hurt to change.”

(The Eastern District of Tennessee changed to 6-person juries 50 years ago by an order signed by **Judges Frank Wilson, Robert L. Taylor** and **Charles G. Neese**, effective September 1, 1971.--EDITOR)

Judge Wiseman on Being Admitted and On Being Collared by the Marshal

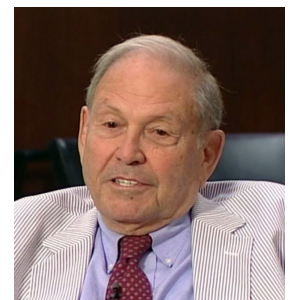
From the Court Historical Society’s interview in 1992 with U.S. District Judge Thomas A. Wiseman of the Middle District of Tennessee, now deceased. He was born in Franklin County, grew up there and was admitted to practice in U.S. District Court in Winchester after graduating from Vanderbilt University Law School. He served from 1978 to 1995:

“I was sworn in by **Judge [Leslie] Darr** [1939-1961] on motion of **Pete Haynes** in 1954.

“At that time, you had to take a test to be admitted to the federal bar. I had passed the state bar and had opened an office in Tullahoma while waiting to go into the Army. **Pete** gave me the test, he and **Pat Lynch** were the two bar examiners and they gave me the test in their office. It was pretty simple.”

Judge Wiseman told about an incident that took place several years later, when **Judge Neese** presided in Winchester. Judge Neese served from 1961 to 1982.

“Judge Neese expected the person who was going to try the case to be at the pretrial conference. On the day that he wanted to pre-try a case that I had, I was scheduled to be in trial in Manchester state court, so I asked my partner, **Tom Hull**--same name as the judge but a different person--to go over there and sit in on the pretrial for me.



Judge Wiseman

“Well, he didn’t know anything about the file and it soon became apparent to Judge Neese. ‘Mr. Hull, this is not your file, is it?’ Judge said. Tom answered no. ‘Where’s Mr. Wiseman?’ Tom said, ‘He’s in court in Manchester trying a case.’

“Judge Neese said, ‘Mr. Marshal, go get him.’ He sent the marshal after me!”

“I explained to **Judge [Robert] Brady** who I was trying the case before, and he said, ‘Aw, go on; just come back tomorrow. We’ll just adjourn court.’”

“Judge Neese and I were friends. His brother **Willie Neese** and I served in the Legislature together. And, you know, I delivered Judge Neese’s eulogy at the bar.”