

NOMINATION OF HERBERT L. CHABOT

HEARING
BEFORE THE
COMMITTEE ON FINANCE
UNITED STATES SENATE
NINETY-FIFTH CONGRESS
SECOND SESSION
ON
THE NOMINATION OF
HERBERT L. CHABOT, OF MARYLAND, TO BE A JUDGE OF
THE U.S. TAX COURT

MARCH 16, 1978

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(II)

**NOMINATION OF HERBERT L. CHABOT, OF MARYLAND,
TO BE A JUDGE OF THE U.S. TAX COURT**

THURSDAY, MARCH 16, 1978

**U.S. SENATE,
COMMITTEE ON FINANCE,
Washington, D.C.**

The committee met, pursuant to notice, at 10:14 a.m., in room 2221, Dirksen Senate Office Building, the Honorable Russell B. Long (chairman of the committee) presiding.

Present: Senators Long, Talmadge, Byrd, Jr., of Virginia, Gravel, Hansen, and Packwood.

The CHAIRMAN. The first order of business I believe today is to consider Mr. Chabot, who is here to become a judge on the Tax Court. Is that correct, Mr. Chabot?

**STATEMENT OF HERBERT L. CHABOT, OF MARYLAND, TO BE A
JUDGE OF THE U.S. TAX COURT**

Mr. CHABOT. Yes, sir.

The CHAIRMAN. Do you have a statement to say in defense of yourself, Mr. Chabot? [Laughter.]

Mr. CHABOT. I have been making presentations to the committee for about 13 years, but I have no presentation at this point, sir.

If there are any questions, of course I will do my best to answer them.

The CHAIRMAN. Well, if you are not qualified, then you have fooled the President and you have fooled me for a long time. I think you are well qualified. In fact, I have been following your advice now on a number of matters. I am not sure how we are going to make out, but so far it looks good.

Are there any questions of Mr. Chabot?

Senator Talmadge, do you have any questions?

Senator TALMADGE. No, Mr. Chairman. I think we are all acquainted with Mr. Chabot. He has served us loyally, faithfully, and effectively, and I move that the Finance Committee advise and consent to his nomination.

Senator HANSEN. May I second that, Mr. Chairman.

Senator PACKWOOD. I would like to add my second, Mr. Chairman.

The CHAIRMAN. Will all those in favor of the confirmation of Mr. Chabot say aye.

[A chorus of ayes.]

The CHAIRMAN. Those opposed, no.

[No response.]

The CHAIRMAN. The ayes have it and it appears to be unanimous.

Mr. Chabot, I think you are wise not to testify today. You never can tell what might happen when you start making a speech. [Laughter.]

Mr. CHABOT. I am aware of that, sir.

The CHAIRMAN. We wish you the best of luck over there. I hope you don't have issues as tough as the Panama Canal to vote on any time soon. [Laughter.]

Mr. CHABOT. I am sure they won't come up to that level.

The CHAIRMAN. Thank you very much, Mr. Chabot.

Mr. CHABOT. Thank you, Mr. Chairman.

[The résumé of Mr. Chabot follows:]

RÉSUMÉ OF HERBERT L. CHABOT

Home: 14104 Bauer Drive, Rockville, MD. 20853.

Office: 1013A, Longworth House Office Building, Washington, D.C. 20515.

Birth Date: July 17, 1931.

Marital Status: Married, four children.

Education: 1964—LL.M., in Taxation, Georgetown University Law School. 1957—LL.B., Columbia Law School. Top quarter of class. 1952—B.A., CCNY. Cum Laude. Honors in Government.

Experience: 1965 to present: Staff member of Joint Committee on Taxation, U.S. Congress. Joined the Committee staff as an attorney; 1973-1977, Assistant Chief of Staff; 1977-present, Deputy Chief of Staff. 1961-1965: Attorney-advisor to Judge Russell E. Train, United States Tax Court. 1957-1961: Staff Counsel, American Jewish Congress.

Bar Associations: American Bar Association (Tax Section). Federal Bar Association (Capitol Hill Chapter).

Military service: 1953-1955: Active Duty, U.S. Army. 1955-63: Army Reserve, Civil Affairs/Military Government Units.

Other: 1974-Present: Adjunct professor of law (deferred compensation, tax-exempt organizations); George Washington University Law School. 1967-1968: Elected delegate from Montgomery County, Maryland, to the Maryland Constitutional Convention. 1965-1968: Board of trustees, Temple Emanuel, Kensington, Maryland.

