

The original documents are located in Box 21, folder “Judicial Appointments - Supreme Court” of the Philip Buchen Files at the Gerald R. Ford Presidential Library.

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*Castelli,
Angelo J.*

THE WHITE HOUSE

WASHINGTON

January 9, 1976

MEMORANDUM FOR: PETER MCPHERSON

FROM: PHILIP BUCHEN *P.*

Attached is a letter addressed to Charlie Leppert, which deals with filling the vacancy on the Tax Court. Mr. Leppert, as you will see, has acknowledged receipt of the letter.

I assume you will pass on this information to the screening committee which involves the Treasury Department.

Attachment



THE WHITE HOUSE

WASHINGTON

January 5, 1976

MEMORANDUM FOR: PHILIP BUCHEN

THRU: MAX L. FRIEDERSDORF *RKW*
VERN LOEN *VL*

FROM: CHARLES LEPPERT, JR. *CLJ*

SUBJECT: U. S. Tax Court Vacancy

Attached is the resume of Angelo I. Castelli and a letter from the Prince Georges County Lodge of the Order of Sons of Italy in America recommending Mr. Castelli for the position of Judge of the United States Tax Court.

Note that the letter of recommendation states that Senator J. Glenn Beall (R-Md.) will recommend Mr. Castelli for the judgeship.

Attachment



January 5, 1976

Dear Frank:

Thank you so much for your recent letter in behalf of Angelo I. Castelli -- and the Italian-Americans.

I appreciate your personal views regarding appointments to the United States Tax Court and have sent your letter and Mr. Castelli's resume to Philip Buchen, Counsel to the President. I am certain that Mr. Castelli will be given very careful consideration for the position, Frank, and as soon as I have any news I will contact you.

Sincerely,

**Charles Leppert, Jr.
Special Assistant
for Legislative Affairs**

**Mr. Frank Guaragna
10416 Cleary Lane
Mitchellville, Maryland 20716**

bcc: Philip Buchen w/incoming (Memo also sent to Buchen)

CL:nb



PRINCE GEORGES COUNTY LODGE

Number 2228
O.S.I.A.



Prince Georges
County, Maryland

Frank Guaragna
10416 Cleary Lane
Mitchellville, Md. 20711

December 23, 1975

Venerable
Frank A. Guaragna
Ass't Venerable
Angelo Castelli
Orator
Lawrence Marzetti, Jr.
Recording Secretary
Michael A. Iacona, Sr.
Corresponding Secretary
Nina Scali
Treasurer
Daniel Quagliarello
Financial Secretary
Francis Andruzzi
Guard
Dominic LaRosa
Mistresses of Ceremony
Libby Rizzo
Florette Scalzo
Trustees
Lola LoBianco
Frances Manzella
Frank Taranto
James Scala
Joseph Vitale
Ex Venerable
Ronald Russo
Past-Venerables
Gerard F. Vricella
Martin Aragona

Mr. Charles Leppert, Jr.
Legislative Affairs Office
White House
Washington, D. C. 20500

Dear Mr. Leppert:

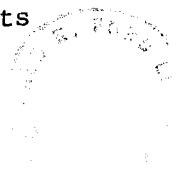
I am writing in reference to a very good friend of mine, Mr. Angelo I. Castelli, Assistant Venerable of the Prince George's County Lodge #2228 Order Sons of Italy. I have known Angelo for the past five years. He is presently employed as a special assistant to the Deputy for Refund Litigation, United States Department of Justice Tax Division, Washington, D. C. 20530, and has previously worked as trial attorney, Internal Revenue Service, Office of Chief Counsel. His resume is attached.

Recently, Judge Bruce M. Forrester of the United States Tax Court, Washington, D. C., retired, effective January 1, 1976. This creates a vacancy on the Tax Court which is composed of 16 judges. With Judge Forrester's retirement, there are now only 15 judges on the Tax Court.

As you know, the United States Tax Court was created by the Revenue Act of 1924 and was then known as the Board of Tax Appeals until 1942, when it was re-named the Tax Court of the United States by the Revenue Act of 1942. The Board of Tax Appeals originally replaced an appeals committee which consisted of employees of the Internal Revenue Service.

Although the Tax Court was formerly an independent agency in the Executive Branch of the Government, the 1942 Act provided that it should be known as the Tax Court of the United States and that its members should be known as judges. During the 80th Congress, Second Session, the House Committee on the Judiciary pronounced the Tax Court to be a court in fact, as well as, in name. This action resulted from the requirements imposed by the Constitution.

The Tax Court adjudicates controversies between taxpayers and the Commissioner of Internal Revenue arising out of a deficiency in tax determined by that officer. With certain



Mr. Charles Leppert, Jr.

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December 23, 1975

exceptions, the Tax Court exercises jurisdiction over all phases of federal taxes imposed upon businesses and the American people. The Tax Court, which is unique in our judicial system, was created primarily to afford a taxpayer an opportunity to be heard before being compelled to pay an income, gift or estate tax.

Since the inception of the Court in 1924, over 51 years ago, there has never been an Italian-American appointed as a Tax Court Judge. I am sure you will agree that 51 years is a considerable length of time. I believe that the Italian-American community should do something about this. A concerted effort should be made by all of the Italian-American groups, in an all out attempt to have an Italian-American appointed to the Tax Court. We should act with all haste in our attempt to rectify an obvious 51-year slur on the Italian-American community. Surely, there must be many among us who have the qualifications to be appointed to the Tax Court.

In this regard and with due reference to all Italian-Americans, I respectfully submit that Angelo has the qualifications for such an appointment.

He has extensive trial experience in the tax field, both with regard to criminal and civil litigation. He has prosecuted tax evaders and defended refund suits brought against the United States. Thus, he has had over nine years of extensive experience in the tax field. I believe that this qualifies him for the current vacancy which exists on the Tax Court.

As far as I can determine, the appointment is made by the President of the United States and must be approved by the Senate Finance Committee. Russell B. Long of Louisiana is chairman of that Committee. Any assistance you can afford in placing Mr. Castelli into this most important position would be greatly appreciated by your fellow Italian-Americans. Please contact Senator J. Glenn Beall, Jr. who has elected to sponsor Mr. Castelli, and recommend him to the President.

Sincerely,




Frank A. Guaragna
Venerable

Enclosure

Copy to:

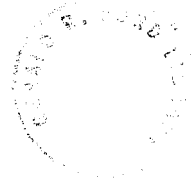
Frank A. Battaglia
S. J. Avara
E. J. Angeletti
Frank Cicone
Frank J. Valle

*Happy New Year to you
and yours*



Mr. Charles Leppert, Jr.
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December 23, 1975

Paul Interdonato
Angelo Castelli
Joseph Vaghi
Antonio Marinelli
Joseph Messina
Pina Cicala
Frank J. Guarino
Jean Jadot
Winnie Kelly
Charles Leppert
Nicholas Nunzio
Roberto Gaja
George Perna
Edward D. Re
Joseph Preiti
Il Progresso
Mary C. Sansone
William W. Baum
Michael Bongiovanni
Louise Gore
Mr. and Mrs. Jerry Vricella
Maria Wilmuth
Louis J. Figliozzi
Frank Caruso
Caesar Donanzan
Aldo Petrini
Ronald A. Russo
Angelo Penque



RESUME OF ANGELO I. CASTELLI

Date of Birth: October 28, 1933

Place of Birth: Cranston, Rhode Island

Profession: Attorney

Marital Status: Married

Residence: 7908 Esther Drive
Oxon Hill, Maryland 20021

Telephone: Office: (202) 739-2908
Residence: (301) 839-5669

Present Position: Special Assistant to the Deputy for
Refund Litigation, United States
Department of Justice, Tax Division,
Washington, D.C. 20530

Responsibility: As the Special Assistant, I assist
the Deputy for Refund Litigation, who
serves on the immediate staff of the
Assistant Attorney General, Tax
Division, and is responsible for the
operational management of three District
Court Sections and the Court of Claims
Section. My responsibilities include
reviewing offers in compromise in major
cases, coordinating the handling of
prime issues, liaison with the Office
of the Chief Counsel, Internal Revenue
Service, and the preparation of special
reports and research in matters of great
importance.



Prior Responsibilities: August, 1969-August, 1974, trial attorney in Refund Trial Section No. 1.

As a civil trial attorney, I had the responsibility for the complete preparation and trial of civil tax suits, both those tried to a court and a jury, throughout the Northeastern part of the United States. Also, I have had extensive experience in the preparation and prosecution of criminal tax fraud cases.

Prior Employment: August, 1966-August, 1969, trial attorney, Internal Revenue Service, Office of Chief Counsel, Refund Litigation Division, Washington, D.C. 20224

June, 1961-August, 1966, supervisory accountant, United States General Accounting Office, Washington, D.C.

Legal Education: Catholic University, Columbus School of Law. J.D. 1965

Class Standing: Upper One-Third

Prelegal Education: University of Rhode Island, Kingston, Rhode Island.

B.S. with Honors - Majored in Accounting



THE WHITE HOUSE
WASHINGTON

April 5, 1976

Dear Charlie:

Thank you very much for sending me a copy of the letter which you addressed to Douglas Bennett concerning Mr. Lapsley W. Hamblen, Jr. and his qualifications to be considered for a position on the United States Tax Court.

I will do whatever I can to see that this recommendation is given full consideration.

I miss seeing you as frequently as in the past and hope that our visits to the University Club will coincide more frequently.

Best personal regards.

Sincerely,



Philip W. Buchen
Counsel to the President

Mr. Charles J. Mott
Brightberry
Buck Mountain Road
Crozet, Virginia 22932

Judgeships

Charles J. Mott
Brightberry
Buck Mountain Road
Crozet, Va. 22932

10 February 1976

Mr. Douglas Bennett
Director, Presidential Personnel Office
The White House
Washington, D.C. 20500

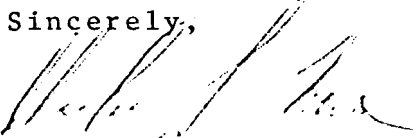
Dear Mr. Bennett:

I wish to take this opportunity to recommend to you Mr. Lapsley W. Hamblen, Jr., of Lynchburg, Virginia, for the position of United States Tax Court Judge. I understand that his name has been submitted for consideration.

It has been my pleasure to have known Lapsley Hamblen for almost thirty years when we were both students at the University of Virginia. He is a man of highest integrity with a personal character and conduct beyond reproach. His pleasantly engaging personality combined with his talent and experience in tax law would appear to make him an excellent choice as a judge on the United States Tax Court. Certainly his presence on the Court would add a great deal of talent, character and dignity to that high and responsible post.

Yes, without reservation, it is my pleasure and privilege to recommend to you this fine American with the sincere hope that you give him your careful consideration.

Sincerely,


Charles J. Mott

cc: John O. Marsh, Jr.
Philip Buchen

THANKS

