

January 5, 2001

PRESS RELEASE

Retired Judge Darrell D. Wiles of the United States Tax Court died on January 3, 2001, at St. Louis, Missouri, from natural causes.

Judge Wiles was appointed to the United States Tax Court by President Richard M. Nixon, taking the oath of office on October 24, 1972. Judge Wiles assumed senior status on September 15, 1984, and continued to serve as a senior judge on recall until his retirement on December 31, 1987.

Judge Wiles was born in Fraser, Iowa, on September 14, 1914. He attended public schools in Fort Dodge, Iowa, graduating in 1933. Judge Wiles earned a bachelor's degree and a law degree from the State University of Iowa in 1938 and 1940, respectively.

From 1945 to 1948, Judge Wiles was a tax attorney in the Office of the Chief Counsel, I.R.S., in Washington, D.C. He joined the law firm of Lewis, Rice, Tucker, Allen and Chubb of St. Louis, Missouri, in 1948, and was made a partner of that firm in 1953. In 1969, he formed his own law firm of Wiles and Giljum.

Prior to his appointment to the Tax Court, Judge Wiles was active in the Missouri Bar Association and American Bar Association, serving in leadership roles in tax-related committees. From 1960 to 1962, he was Secretary of the Section of Taxation of the American Bar Association.

Judge Wiles is survived by his wife, the former Helen Warth; two daughters, Patricia J. Mainini of St. Louis, and Judith E. April of Orinda, California; six grandchildren; and two great-grandchildren.