

The Tax Section Distinguished Service Award: Twenty Years of History

HERBERT N. BELLER*

Established in 1995, the Tax Section's prestigious Distinguished Service Award (DSA) has been bestowed upon 20 individuals in recognition of their extraordinary contributions to the tax profession and the tax system. I am fortunate to have enjoyed professional and personal relationships with virtually all of these honorees. As a result, I can attest first-hand to the special qualities and accomplishments that prompted their selection, and I welcome this opportunity to review the history of the DSA for the first two decades of its existence.

I. DSA Establishment and Eligibility Requirements

In early 1994, then Section Chair M. Carr Ferguson, Jr. appointed a special task force of Council members (DSA Task Force) to consider whether the Section should establish an award for distinguished service in the tax law.¹ In a report dated March 22, 1994, the DSA Task Force recommended that such an award be established, stating:

By making an award for distinguished service in tax law, the Section will underscore its request for support of professionalism within the tax bar. In recent years, the American Bar Association has sought to embrace professionalism among lawyers, and the Section's action in establishing this award would tangibly support the Bar's broader efforts. The proposed award would honor excellence and would provide an aspirational standard for all tax lawyers. All tax lawyers, not just recipients of the award, would take pleasure in recognizing distinction and excellence among members of the tax bar.

After consideration by Council and modification of some of the suggested selection criteria and procedures that had been recommended by the DSA Task Force, the Section submitted a formal request to the ABA Board of Governors (dated October 5, 1994) for the establishment of the "ABA Section

* Senior Lecturer at Northwestern University School of Law and Of Counsel to Sutherland Asbill & Brennan LLP in Washington, D.C.; Northwestern University, B.S.B.A., 1964 and J.D., 1967; Tax Section Chair 2002-03.

¹The DSA Task Force members included James P. Holden (Washington, D.C.), Richard M. Lipton (Chicago, Illinois), Richard E. May (Washington, D.C.), Jere D. McGaffey (Milwaukee, Wisconsin), and Albert C. O'Neill, Jr. (Tampa, Florida).

of Taxation Distinguished Service Award.”² The award itself was to be an appropriately inscribed plaque having a monetary value of less than \$200. As set forth in the Board of Governors request, the stated purpose of the award was to “honor only individuals with distinguished careers in tax law and who have provided an aspirational standard for all tax lawyers to emulate.”

The recipient of the award must “be a tax lawyer, either living or deceased,” who has “performed distinguished service as a tax lawyer” but “need not have served with the government” or been a “participant in ABA Section of Taxation activities.”³ The ABA Board of Governors approved the Section’s request to establish the DSA in November of 1994.

II. DSA Selection Procedures

In recommending establishment of the DSA, the report of the DSA Task Force noted that “we have considered the hazards inherent in the annual process of selecting one recipient from among many who might qualify, and we recognize the risks of such a process.” Such risks, however, were viewed by the DSA Task Force as “manageable” through a carefully designed and consistently applied “selection process.” That process includes the following principal elements:

- Responsibility for nominating DSA recipients is lodged with the Section’s Distinguished Service Award Committee (DSA Committee), which is chaired by the last retiring Chair of the Section’s Nominating Committee.⁴
- Members of the DSA Committee are appointed each year by the current Chair of the Section and include the five most recent past Section Chairs, three prior recipients of the DSA, and two Section members at large.⁵
- The DSA Committee meets twice yearly at the Section’s Fall and Winter Meetings, with telephone and other communications as needed in between. Several potential nominees are normally considered from which two leading candidates typically emerge. The candidate receiving

²Council did not adopt the recommendation of the DSA Task Force that the award “be named for a deceased tax lawyer who satisfied the eligibility requirements at the date of death, and whose contributions to the tax law would have made him or her a logical recipient of the award had he or she survived.” (Mac Asbill, Jr. was mentioned as a possible choice in this regard “among other logical choices.”) Other tax professionalism awards that reflect this approach include the Kenneth H. Liles Distinguished Service Award (Federal Bar Association) and the Arthur J. Dixon Memorial Award (AICPA).

³The DSA Task Force recommended limiting eligibility to “living individuals” who had “attained the age of 65 by the time of the award.” Its report also stated that “[a]lthough not an absolute requirement, it is expected that recipients will have been active Tax Section members.”

⁴The Nominating Committee is chaired by the last retiring Chair of the Section, *i.e.*, the DSA Committee is always chaired by a former Section Chair.

⁵The DSA Task Force had recommended that the DSA Committee consist of the current Section Chair, all past Section Chairs under 65, and three prior DSA recipients.

a majority vote of the Committee members is selected as the DSA recipient for that year.⁶

The DSA plaque is presented by the Section Chair at the plenary session of the May Meeting, followed by remarks from the recipient. A written account of the recipient's background and accomplishments is typically prepared by the then Chair of the DSA Committee for publication in the Section's *NewsQuarterly*.

III. DSA Recipients: 1995–2014

A. *Some Demographics*

All of the DSA recipients thus far have been well known and highly respected in the tax community. Geographical representation has been heavily concentrated in the East Coast corridor, including Washington, D.C. (11), New York City (3), and Boston (1). Atlanta has produced two recipients; and Seattle, Tampa, and Milwaukee one each. Recipients to date have included two women and one African-American. The ages of the DSA recipients ranged from 60 to 88. All but one of the recipients were 70 or older when they received the DSA; five were in their 80s; and ten have since passed away.

Virtually all of the recipients had substantial private practice experience with larger law firms throughout or during significant portions of their careers.⁷ Four recipients were full-time tax professors at highly respected law schools; and many taught in adjunct capacities, spoke frequently at tax conferences, and authored tax articles and treatises.

Ten recipients have held the highest-level tax positions at the IRS National Office (Commissioner; Chief Counsel), Treasury (Assistant Secretary; Deputy Assistant Secretary for Tax Policy; Tax Legislative Counsel), and the Justice Department (Assistant Attorney General of the Tax Division). A long-serving Judge of the U.S. Tax Court and a former Chief of Staff of the Joint Tax Committee were also honored.

Most of the DSA recipients have been very active in the Tax Section (including 11 former Section Chairs). Some also were active in the "Big ABA" as members of the Board of Governors, the House of Delegates, or in other capacities. Many volunteered substantial time as well to community and civic organizations and activities.

⁶Although the DSA Committee must meet and consider possible nominees annually, the Section's request to the Board of Governors noted that the DSA need not necessarily be given each year. Consistent with the recommendation of the DSA Task Force, that request clearly contemplated the selection of only one individual each year. Curiously, however, the minutes of the November 1994 Board of Governors meeting at which the DSA was approved states (at page 449) that the Section had "requested approval to recognize one or more individuals."

⁷One law firm (Miller & Chevalier) has been home to three recipients. Two others (Sutherland Asbill & Brennan and Foley & Lardner) have each had two recipients.

B. *Individual Profiles*

The following are brief profiles of the first 20 DSA recipients—who they were and what they did to warrant selection.

1. *John S. Nolan (1995)*

The bar for the DSA was set very high with the naming of John Nolan as the first recipient. Jack was “truly a tax lawyer’s tax lawyer,”⁸ distinguishing himself as a highly respected Washington tax practitioner (at Miller & Chevalier) and, from 1969–1972, as Deputy Assistant Treasury Secretary and Acting Assistant Treasury Secretary for Tax Policy. He was active in the Tax Section for more than three decades, chairing the Section in 1981–1982 and continuing to participate in many important Section initiatives until his death in 1999.⁹ Among his many other outside professional activities, he served as Co-Chair of the National Conference of Lawyers and CPAs; was a member of President Reagan’s Tax Policy Task Force and the American Bar Foundation’s Commission on Taxpayer Compliance; and taught law school tax courses at Georgetown and the University of Miami. In recognition of his strong dedication to the mentoring of young lawyers, in 2000 the Section established the John S. Nolan Fellows Program to nurture continuing professional growth and Section involvement of outstanding young tax lawyers. Jack also received in 1995 the Distinguished Service Award of the Federal Bar Association Tax Section. He was very active as well in the broader community, chairing the Board of Directors of the American Red Cross National Capital Chapter and serving on the boards of several other charitable organizations.

2. *Randolph W. Thrower (1996)*

Over the course of a legal career spanning more than 75 years, the DSA was one of many honors that Randolph Thrower received in recognition of distinguished professional and public service. Randy was for several decades the senior tax lawyer at Sutherland Asbill & Brennan in Atlanta, where generations of young tax lawyers benefited greatly from his mentorship and tutelage. He was active in the Tax Section from its inception and served as Section Chair in 1961–1963. In 1969 he was appointed IRS Commissioner by President Nixon, only to resign two years later because of his refusal to carry out politically motivated audit activities against individuals on the Administration’s so-called “enemies list.” While Commissioner, he ordered reversal of the Service’s longstanding willingness to grant tax-exempt status to private schools with racially discriminatory admission policies, resulting in numerous exemption revocations that ultimately were sustained by the United States Supreme Court in the landmark *Bob Jones University* case. The

⁸Peter L. Faber, *Nolan Receives First Section Distinguished Service Award*, 14 NEWSQUARTERLY 9 (1995).

⁹A memorial tribute, written by his law partner (and 2012 DSA recipient) Philip Mann, appears at Phillip Mann, *In Memoriam: John S. Nolan*, 52 TAX LAW. 227 (1999).

scope and depth of Randy's broader commitment to the legal profession was truly impressive. He served as a member of the ABA House of Delegates for almost two decades; as President of the American Bar Foundation; and as a member of the ABA Commission on the Status of Women in the Law. He also was a founding member of the Lawyers' Committee for Civil Rights Under Law; chaired the Ethics Committee of the City of Atlanta; and served as a board member of several colleges and universities. In 1993 Randy was awarded the ABA Medal in recognition of having "worked tirelessly as an advocate for the poor, for women, for minorities and for our system of government that serves us all," and for having "set a standard to which all lawyers can aspire."¹⁰

3. *Edwin S. Cohen (1997)*

Edwin Cohen, affectionately known as "Eddie," distinguished himself during a career of almost seven decades as a private practitioner, a Treasury official, and a revered tax professor. He practiced in New York City for 30 years, first with Sullivan & Cromwell and then with his own firm (Root Barrett Cohen Knapp & Smith); and following his Treasury stint, he practiced for many years with Covington & Burling in Washington. Long active in the Tax Section, he served as a Council member during the late 1950s. In 1965 he joined the faculty at the University of Virginia Law School (his *alma mater*),¹¹ where he taught tax courses for the next two decades and mentored scores of appreciative students. In later years he visited at the Chicago-Kent and University of Miami law schools and eventually returned to teaching in Charlottesville. During his time at Treasury (1969–1973), Eddie served first as the Assistant Treasury Secretary for Tax Policy and then as Under Secretary. He played a key role in crafting many of the sweeping changes enacted by the 1969 Tax Reform Act (including reducing the top individual rate from 70% to 50%). He also spearheaded the effort to amend Virginia's Constitution to conform its state income tax system to the federal system. His encyclopedic autobiography (*A Lawyer's Life – Deep in the Heart of Taxes*) and many poetic offerings (*Odes to the Code*) demonstrate a witty literary flair that surely will entertain and inspire taxophiles for a long time to come.

4. *Judge Theodore Tannenwald, Jr. (1998)*

Ted Tannenwald was appointed to the United States Tax Court by President Johnson in 1965 and served with great distinction until his death in 1999 (including as Chief Judge during the early 1980s). His well-crafted, thoroughly researched, and tightly reasoned opinions are widely regarded by tax

¹⁰Randolph died earlier this year at the age of 101. A memorial tribute, written by Sutherland partners Jerome Libin and Jerry Cohen (the 2011 DSA recipient), appears at N. Jerold Cohen & Jerome B. Libin, *In Memoriam: Randolph W. Thrower*, 67 *TAX LAW.* 399 (2014).

¹¹Born and raised in Richmond, Virginia, Eddie started law school at age 18 and graduated first in his class. At the time of his graduation, he was not yet old enough for admission to the Virginia Bar. He died in 2006 at the age of 91.

lawyers and fellow jurists as reflecting the very highest level of judicial scholarship; and his incisive and probing manner in the courtroom undoubtedly spurred more careful preparation (as well as causing considerable anxiety) on the part of most government and taxpayer counsel who appeared before him. After graduating first in his class from Harvard Law School in 1939, Ted spent the next quarter century as the principal tax lawyer at Weil Gotshal & Manges in New York,¹² with several interruptions for high-level government service in war-related, national defense, and State Department positions. He was a regular participant in Tax Section meetings, serving as a Council member from 1985–1988. Over the years he taught tax courses at the George Washington, San Diego, and of University of Miami law schools. He also served as Chair of the Board of Governors of Hebrew Union College and was a member of the National Executive Council of the American Jewish Committee. In 2001 a group of Ted's former law clerks and close friends established The Theodore Tannenwald, Jr. Foundation for Excellence in Tax Scholarship, which cosponsors (with the American College of Tax Counsel) a student writing competition in the field of taxation. The Foundation's purpose is "to encourage and foster in law students the intense passion that Judge Tannenwald had for rigorous and insightful legal analysis, for precise legal writing, and for quality legal education."

5. Boris Kostelanetz (1999)

Boris Kostelanetz arrived in New York from his native Russia at age nine. After earning his undergraduate degree from NYU at night, while working full time on Wall Street, he joined the then very small tax department at Price Waterhouse. While at PW, he obtained his law degree *magna cum laude* from St. John's University. His financial background and then rare CPA-lawyer credentials led to appointment as an Assistant U.S. Attorney for the Southern District of New York, where "practically all cases then referred to me involved some kind of 'hocus pocus' in the books, whether it was false financial statements submitted to banks, concealing assets in bankruptcy, or indeed any cases which dealt with improper use of money."¹³ In the early 1940s Boris prosecuted organized crime figures who had infiltrated the movie industry. He then moved to the Justice Department as Chief of the War Frauds Division. In 1946 he and Jules Ritholz founded Kostelanetz & Ritholz (now Kostelanetz & Fink), which became one of the leading tax litigation firms in the country. Widely recognized as the dean of the tax defense bar, Boris

¹²At Weil Gotshal Ted worked closely with Martin Ginsburg, who went on to become a renowned tax lawyer, law professor, and the 2006 DSA honoree. Marty's memorial tribute to Ted, which appears at Martin Ginsburg, *In Memoriam: Theodore Tannenwald, Jr.*, 52 *Tax Law.* 231 (1999), described that relationship as "the best one-on-one professional education any young lawyer might hope for." As one of Ted's early law clerks, I was fortunate to enjoy and benefit immensely—both professionally and personally—from a very similar relationship.

¹³Jasper L. Cummings, Jr. & Robert P. Hanson, *Interview with Boris Kostelanetz*, 18 *NEWSQUARTERLY* 18, 19 (1999).

handled numerous high profile tax evasion cases over a private practice career spanning 60 years.¹⁴ In 1951–1952 he served as Special Counsel to a Senate Committee investigating special treatment of Mafia figures by government officials. Boris was a member of the Tax Section Council in 1979–1981 and active in the Section’s Court Procedure and Civil and Criminal Tax Penalties Committees. In addition, he taught law school courses at NYU, where he was also a member of the Board of Trustees. The New York County Lawyers Association (which he had served as President) annually awards the Boris Kostelanetz President’s Medal in recognition of distinguished service to the Association and the legal profession.

6. *Frederic G. Corneel (2000)*

Fred Corneel left Nazi Germany as a teenager in 1937, initially settling in Arkansas. After U.S. Army service (for which he received a Purple Heart, Bronze Star, and Silver Star), he graduated in 1948 from Columbia Law School, where he was a member of the Law Review. His first several years as a lawyer were spent with the Allied High Commission for Germany and in private practice with Wilkie Farr & Gallagher in New York. In 1960 he joined the Boston firm of Sullivan & Worcester, where he practiced until his death in 2001, focusing on estate planning, family business matters, and disputes with the Service. In addition to being a superb substantive tax lawyer, Fred was especially passionate about the professional responsibility and ethical aspects of tax practice. He chaired and was long active in the work of the Tax Section’s Committee on Standards of Tax Practice, gaining recognition, in the words of former Section Chair Paul Sax, as “the conscience of the Tax Section”—or, in his own words, as “a part-time nun.”¹⁵ In that arena, he also lectured on tax ethics at Harvard and Boston University; authored numerous articles and spoke frequently at tax conferences and programs throughout the country; and developed a series of “tax practice guidelines” that have served as a model for internal standards adopted by many law firms.¹⁶ Among many other outside professional activities, Fred chaired the Section of Taxation of the Massachusetts Bar and the Boston Bar Association Committee on Ethics, and he also served on the Internal Revenue Service Advisory Commission (IRSAC) and as a Regent of the American College of Tax Counsel.

¹⁴Boris died in 2006 at the age of 95. Some of the “big cases” that he handled as a government lawyer and in private practice are noted in the *Newsletter* interview, Cummings & Hanson, *supra* note 13.

¹⁵Paul J. Sax, 2000 *Distinguished Service Award Recipient: Frederic G. Corneel*, 19 NEWSQUARTERLY 35 (2000) (DSA announcement); Paul J. Sax, *The Conscience of the Tax Section*, 21 NEWSQUARTERLY 26 (2001) (“In Memoriam”).

¹⁶Frederic G. Corneel, *Guidelines to Tax Practice*, 31 TAX LAW. 551 (1978); Frederic G. Corneel, *Guidelines to Tax Practice Second*, 43 TAX LAW. 297 (1990); Frederic G. Corneel, *Guidelines to Tax Practice Third*, 57 TAX LAW. 181 (2003) (published shortly after Fred’s death).

7. *Sherwin P. Simmons (2001)*

Sherwin Simmons was a highly regarded Florida tax practitioner who, in addition to substantial client and law firm management responsibilities,¹⁷ authored numerous articles and other publications on tax, estate planning, and business subjects; spoke often at major tax institutes; taught law school courses at the University of Miami and Stetson University; and devoted countless hours and boundless energy to the ABA, other professional organizations, and a broad spectrum of charitable and civic activities. Sherwin served as Chair of the Tax Section in 1975–1976, then the youngest person (at 44) to have held that position. A decade earlier he had chaired the Florida Bar’s Tax Section, and in 1982 he received Florida’s Outstanding Tax Attorney Award. He was for many years a member of the ABA House of Delegates and went on to serve as Chair of the ABA Finance Committee and as a member of the ABA Board of Governors. He also chaired the American Bar Retirement Association and the controversial ABA Commission on Multidisciplinary Practice; was a founding Trustee and Chair of the American Tax Policy Institute and Chair of the American College of Tax Counsel; and served as a member of the American Law Institute Executive Committee and the IRSAC. He viewed the mentoring of young lawyers as a very important professional responsibility. As described by one of his long-time Tampa colleagues, Sherwin’s “parental management style made us feel like we were part of *his team*,” and he had a “unique gift for knowing what a given young lawyer could and could not handle when pressed.”¹⁸

8. *James P. Holden (2002)*

Jim Holden spent his entire career with Steptoe & Johnson, where he chaired the firm’s tax department for many years and also served as Chair of the entire firm. He was the consummate Washington tax lawyer, handling sophisticated and often “bet the company” tax planning, controversy, and policy matters and litigating significant cases in the United States Tax Court, the United States Claims Court, and federal district courts. He served as Chair of the Tax Section in 1989–1990 and as Council Director for the Closely-held Corporations and Corporate Tax Committees. Jim played a prominent role in the development and presentation of Section input with respect to debt–equity regulations under section 385, repeal of the *General Utilities* doctrine, revamping the “reorganization” definitional rules under section 368, and several other important issues and guidance projects. Jim taught tax courses at Georgetown (his *alma mater*) for 20 years, was an appointed member of the IRSAC for three terms, and served as the IRSAC Chair in 1992–1993. He

¹⁷He was a founding partner of the Trenam Simmons firm, established in Tampa in 1970. In 1994 he moved to Miami to head the tax practice at Steel, Hector & Davis and later joined the Miami office of Buchanan Ingersoll.

¹⁸Roberta Casper Watson, *In Memoriam: Sherwin Palmer Simmons*, 59 TAX LAW. 937, 938 (2006). (Sherwin died in 2006 at age 75.)

also served in the ABA House of Delegates, as a Trustee and President of the American Tax Policy Institute and as a Regent of the American College of Tax Counsel. Beyond his broad array of technical tax expertise, Jim frequently represented clients before the IRS Director of Practice, co-authored two treatises on tax practice standards and ethical problems, and chaired the IRS Panel on Integrity Issues.

9. *M. Bernard Aidinoff (2003)*

After Harvard Law School and a clerkship with Judge Learned Hand, Bernie Aidinoff forged a long and distinguished private practice career in New York with Sullivan & Cromwell. Through his continuing work in the Tax Section, the Big ABA, and other professional organizations, he was at the forefront of a number of important initiatives to improve the tax profession and the tax system generally, including the publication of private letter rulings; restating the ABA standard for asserting tax return positions; and clarifying the respective roles of the Treasury and the Service in the writing of regulations. As the Section's Vice-Chair for Publications (in 1973–1976), he instituted rigorous scholarship and editorial standards that transformed *The Tax Lawyer* into the country's leading scholarly professional tax journal. After chairing the Tax Section in 1982–1983, Bernie served for several years in the ABA House of Delegates and chaired the ABA Commission on Tax Compliance. He also was active in the American Law Institute, chairing its Tax Program Committee, serving on the Consultants Group for several of the ALI tax projects, and receiving in 1995 the ALI John Minor Wisdom Award in recognition of his ongoing work for that organization. Beyond the tax world, he served on corporate boards; was counsel to President Clinton's Legal Defense Fund; was a member of the Council of Foreign Relations and the Lawyers' Committee for Human Rights; and contributed his considerable talents to preserving and furthering the objectives of several cultural and religious organizations.

10. *K. Martin Worthy (2004)*

Martin Worthy practiced tax law in Washington for many years with Hamel Park and its successor firms (Hopkins Sutter and Foley & Lardner). As IRS Chief Counsel and Assistant General Counsel of the Treasury Department (1969–1972), he was instrumental in developing and implementing important changes to the Service's litigation protocols and the review process for finalizing new Treasury regulations. Both before and after his government service, Martin was active in the ABA and other professional organizations. He chaired the Tax Section in 1973–1974 and the American College of Tax Counsel in 1985–1987; was a founding and long-time Trustee of the American Tax Policy Institute; and served for almost 30 years as a member of the ALI Tax Advisory Group. He also was a member of the ABA House of Delegates; chaired the ABA's Audit Committee; was an ABA representative to the National Conference of Lawyers and CPAs; and served for

several years on the National Council of the Federal Bar Association. His significant contributions outside of the tax field include leadership positions in a diverse group of educational, religious, charitable, environmental, and historical organizations.

11. *Jere D. McGaffey (2005)*

Jere McGaffey, the 11th DSA recipient, is a proud son of the Midwest. He graduated at the top of his class as an accounting major from the University of Nebraska and went on to earn his law degree *magna cum laude* from Harvard (where he served on the Law Review). After service as an Army officer, he joined the Milwaukee firm of Foley & Lardner, where he practiced for 45 years in the tax, estate planning, and business counseling areas and chaired the firm's tax and individual planning department. He has sat on several corporate boards, authored two tax treatises and numerous articles, and lectured extensively at tax and estate planning institutes and programs. In 1989 he was named Wisconsin's Outstanding Tax Professional. His term as Chair of the Tax Section (1990–1991) marked an important turning point in the scope and focus of the Section's mission and goals—with respect, in particular, to the enhancement of its “public education” and “tax system improvement” activities. Jere also served as a member of the ABA House of Delegates for several years; as Chair of the American College of Tax Counsel; and as a Regent of the American College of Trust and Estate Counsel. At the state and local levels, he chaired the Wisconsin Taxpayer Alliance and the Milwaukee Association of Commerce Tax Committee, and he continues to be involved in the work of various Wisconsin-based charitable foundations and other community organizations.

12. *Martin D. Ginsburg (2006)*

Marty Ginsburg unselfishly shared his incredible breadth of tax knowledge and creativity with generations of law students, other tax professionals, and government tax officials and staff. After graduating *magna cum laude* from Harvard Law School in 1958, he practiced for several years in New York with Weil Gotshal (under the tutelage of 1998 DSA recipient Theodore Tannenwald). He also taught at the NYU and Columbia law schools until 1980, when he moved to Washington and joined the tax faculty at Georgetown Law Center—a move prompted by the appointment of his spouse, now Supreme Court Justice Ruth Bader Ginsburg, to the D.C. Circuit.¹⁹ He remained at Georgetown until his death in 2012. During his Georgetown tenure he also taught as a visiting law professor at Harvard, Stanford, and the University

¹⁹In describing Marty's background and accomplishments, DSA Committee Chair Pamela Olson quipped that since Ruth Ginsburg's elevation to the United States Supreme Court in 1993, “it has been observed that the Supreme Court is at least 11% right on tax cases.” Pamela F. Olson, *2006 Distinguished Service Award Recipient: Professor Martin D. Ginsburg*, 25 NEWSQUARTERLY 6 (2005).

of Chicago and continued to practice in Washington with the Fried Frank firm. His contributions to the tax literature were prolific, including foundational articles on several corporate tax subjects and a multi-volume treatise titled *Mergers, Acquisitions and Buyouts* (co-authored with Chicago lawyer Jack Levin). As a tax practitioner, Marty created exotic transactional structures (e.g., the “horizontal double dummy”) and instruments (e.g., “tracking stock”) that boldly (and usually successfully) tested the outer boundaries of bread and butter Code provisions. He was frequently invited to testify before congressional committees on a wide range of tax legislative proposals and topics, and a number of significant changes to the Code drew their impetus from ideas and technical analysis that he had advanced.²⁰ Marty served as Chair of the New York State Bar Tax Section and as a Council member of the Tax Section. He was a frequent and entertaining speaker at meetings of both organizations and at numerous other tax programs and conferences throughout the country.

13. *Loretta Collins Argrett (2007)*

Loretta Argrett, the first female recipient of the DSA, and thus far the only African-American recipient, grew up in the segregated South. She entered Howard University at the age of 16, graduated with honors as a chemistry major, and spent the next 15 years in Washington as a federal government research chemist. She then entered Harvard Law School with the goal of becoming a lawyer who could provide tax planning and business advice to African-Americans in order to enhance their opportunities to become successful business leaders. After initially practicing in Washington with the Arent Fox firm, she subsequently became the first African-American staff member of the Joint Committee on Taxation and the first African-American woman partner at the Washington firm of Wald, Harkrader & Ross. As a tenured law professor at Howard, she taught courses in tax, business planning, and ethics; and in 1993 President Clinton appointed her to serve as Assistant Attorney General for the Tax Division of the Justice Department, a position which she held for six years. Throughout her tax career, Loretta was active in the Tax Section (including as a Council member) and the Big ABA (including as a member of the Standing Committee on Legal Ethics and Responsibility, the Joint Commission to Evaluate the Model Code of Judicial Conduct, and the Task Force on Gatekeeper Regulation and the Professions). Prior to receiving the DSA, she was honored with the ABA’s Margaret Brent Women Lawyers of Achievement Award, the National Bar Association’s Outstanding Tax Lawyer Award, and the Harvard Law School Black Students Association Lifetime Achievement Award.

²⁰ Among these, the Installment Sales Revision Act of 1980 and the elective section 338 regime for determining asset basis in connection with stock acquisitions.

14. *M. Carr Ferguson, Jr. (2008)*

Carr Ferguson's distinguished tax career has reflected a rich mixture of private practice, academia, and government service together with continuing significant involvement in bar groups and other outside professional activities. After graduating Order of the Coif from Cornell Law School in 1954, he spent five years in the Tax Division of the Department of Justice as a trial attorney and special assistant to the Attorney General.²¹ In 1977 he returned to head the Tax Division as Assistant Attorney General during the Carter Administration, personally arguing several cases before the United States Supreme Court and United States courts of appeals. During the intervening years he had earned a Tax LL.M. from NYU, taught law school tax courses full-time at Iowa, Stanford, and NYU, and authored tax treatises and numerous scholarly articles.²² After his time at Justice, Carr practiced in New York with Davis Polk and returned to teaching law at the University of San Diego. Carr was Chair of the Tax Section in 1993–1994, and he previously served as the Section's Vice-Chair for Publications and chaired its Court Procedure and Tax Simplification Committees. He also has served on ABA law school accreditation teams and as a Trustee of Cornell, Lewis & Clark University, and the NYU Law Center Foundation.

15. *Irwin L. Treiger (2009)*

Irwin Treiger was a highly regarded Seattle tax lawyer, estate planner, business adviser, and community leader. After graduating first in his class at both the University of Washington Law School (where he was Editor-in-Chief of the Law Review) and the NYU Tax LL.M. Program,²³ he practiced with Bogle & Gates for more than 40 years. In later years he continued to practice with Dorsey & Whitney and Stoel Rives until his death at age 79 in 2013.²⁴ Irwin chaired the Tax Section in 1988–1989 and, as the Section's first Vice-Chair for Professional Services, was instrumental in shifting the main focus of Section meetings to CLE panels and programs including government speakers. He went on to serve in the ABA House of Delegates, as a member of the ABA Board of Governors, and as Co-Chair of the National Conference of Lawyers and CPAs. At the state level, he chaired the Tax Section of the Washington State Bar and the Puget Sound Tax Reform Steering Committee. His many community and civic endeavors included chairing the Greater

²¹Carr's father had been a Tax Division trial attorney during the 1930s.

²²One such article, published as part of the 1973 University of Southern California Tax Institute proceedings and co-authored with 2006 DSA recipient Marty Ginsburg, was a comprehensive seminal piece on the then new forms of forward and reverse triangular mergers described in sections 368(a)(2)(D) and (a)(2)(E).

²³He reportedly decided to attend NYU after being told by his draft board that acceptance of a clerkship offer from Supreme Court Justice William O. Douglas would not result in a deferment.

²⁴A memorial tribute to Irwin, written by former Section Chair Stefan Tucker, appears at Stefan F. Tucker, *In Memoriam: Irwin L. Treiger*, 67 TAX LAW. 1 (2013).

Seattle Chamber of Commerce, the Seattle Foundation, and the King County Baseball Park Commission (which helped keep major league baseball in Seattle). He also served as President of the Jewish Federation of Seattle and helped guide the Seattle Symphony and other cultural organizations through periods of serious financial difficulties. In conjunction with his receipt of the Benjamin Cardozo Award for Outstanding Service, the Governor of Washington proclaimed May 28, 1997 “Irwin Treiger Day.”²⁵

16. *Ronald A. Pearlman (2010)*

At the urging of his Northwestern University Law School tax professor, Vance Kirby, Ron Pearlman went to Washington as an attorney-advisor with the IRS Chief Counsel’s office—an experience which he describes as “a fabulous beginning to my career.”²⁶ After four years at the National Office, Ron practiced in St. Louis at Thompson & Mitchell (now Thompson Coburn) until 1983, when he returned to Washington as Treasury’s Deputy Assistant Secretary for Tax Policy and, in 1984, became the Assistant Secretary. While at Treasury he exercised principal responsibility for the Administration’s 1984 and 1985 tax proposals and was intimately involved in the tax legislative process that ultimately led to enactment of the major Code changes embodied in the Tax Reform Act of 1986. After a brief return to practice, the continuing lure of the tax policy arena brought Ron back to Washington in 1988, this time as Chief of Staff at the Congressional Joint Committee on Taxation, where he was highly respected from both sides of the aisle for his “ability to provide immediate, useful and understandable advice, about such a wide range of issues and proposals.”²⁷ After three years on Capitol Hill, Ron practiced with Covington & Burling in Washington until 1999 when he joined the full-time tax faculty at Georgetown Law Center. During his tenure at Georgetown, he visited at Harvard and also taught abroad in Vienna, Barcelona, and Tokyo. He has authored several articles on tax policy and tax reform; testified numerous times before congressional committees; and served as President of the American Tax Policy Institute and the Tax Section’s Vice-Chair for Government Relations.

17. *N. Jerold Cohen (2011)*

Since graduating from Harvard Law School in 1961,²⁸ Jerry Cohen has practiced tax law for more than half a century in the Atlanta and Washington

²⁵For a more detailed account of Irwin’s outside professional and community activities, see Dennis B. Drapkin, *2009 Distinguished Service Award Recipient Irwin L. Treiger*, 28 NEWSQUARTERLY 28 (2009).

²⁶Susan P. Serota, *Ronald A. Pearlman—2010 Distinguished Service Award Recipient*, 29 NEWSQUARTERLY 18 (2010). Vance Kirby served as Tax Legislative Counsel at Treasury during the development and enactment of the 1954 Code. Professor Kirby also heavily influenced my own decision to enter the tax field through government service in Washington.

²⁷Serota, *supra* note 26, at 19.

²⁸2005 DSA recipient Jere McGaffey was in the same law school class.

offices of Sutherland Asbill & Brennan. Randolph Thrower, the 1996 DSA honoree, was one of Jerry's principal mentors at Sutherland. From 1979–1981 Jerry served as IRS Chief Counsel for the Carter Administration. He is highly regarded as one of the country's leading tax controversy practitioners and is often called upon to serve as an expert witness, mediator, and arbitrator in cases involving tax and other legal disputes. Jerry has an insatiable appetite for keeping abreast of tax law developments, and he is consistently able to apply his broad substantive and procedural tax knowledge in ways that provide creative and fair solutions to difficult issues. In addition to serving as Chair of the Tax Section (1995–1996) and its Vice-Chair for Professional Services, Jerry chaired the ABA Litigation Section's Taxation Committee and the American College of Tax Counsel. He also was a member of the IRSAC, the Advisory Board of the IRS Continuing Professional Education Program, and the Senate Finance Committee Advisory Group on the Subchapter S Revision Act. He has authored many articles, taught law school tax courses at Emory University, and continues to speak at major tax institutes and programs. Jerry has long been involved with the American Civil Liberties Union (ACLU), serving as President of the Georgia ACLU chapter, as a member of its National Board and litigating cases on its behalf. He also has chaired the Metropolitan Atlanta Community Relations Commission.

18. *Phillip L. Mann (2012)*

Phil Mann has practiced tax law in Washington since the early 1960s, first with Fulbright & Jaworski and, since 1982, with Miller & Chevalier (where for several years he chaired the firm's executive committee). In recognition of his longstanding involvement in energy industry tax matters, Phil has twice received the Parker C. Field Award for outstanding service and achievement in oil and gas taxation. From 1973–1975 he served at Treasury as Deputy Tax Legislative Counsel and then Tax Legislative Counsel, at a time when numerous regulations and other published guidance projects were still being spawned by the Tax Reform Act of 1969. He has long been active in the Tax Section (serving as Section Chair in 1997–1998), the American Tax Policy Institute (serving for many years as a Trustee and as President in 2007), and several other outside professional organizations. He chaired the IRSAC in 1994–1996 and played a key role in the process of educating tax professionals and the private sector generally as to the details and impact of the 1998 reorganization and restructuring of the Service. As Section Chair, Phil's main focus was to increase public awareness with respect to the tax system and the significant work of the Section towards improving the substance, administration, and fairness of the tax laws. He also provided important early direction to the Section's multi-year effort to assist in developing the legislative and administrative changes necessary to deal with the flood of abusive tax-driven transactions that had begun to surface in the mid-1990s.

19. *Christine Brunswick (2013)*

Christine Brunswick served as Executive Director of the Tax Section for 27 years. For all that she did and accomplished during that long tenure, Chris was honored with the DSA two months after succumbing to a second battle with cancer.²⁹ Although not herself a lawyer,³⁰ Chris was the full-time den mother of a national organization comprised of more than 20,000 tax lawyers. In that position, she truly served as the eyes, ears, heart, and soul of the Section, contributing in major ways to its growth, effectiveness, and organizational influence over countless matters of importance to the tax profession and the tax system. She “was so utterly in charge that incoming Section Chairs viewed her as a co-chair.”³¹ She was “forward-thinking and never lost sight of the big picture,” and she “knew when to push, when to cajole, and when to tell you that you were wrong.”³² One of her most important roles was to work behind the scenes to advance and protect the Section’s interests in matters involving the Big ABA. She also was instrumental in structuring and developing Section meetings as the preeminent national forum for tax CLE programs and direct interaction with government tax personnel and in moving the Section toward increased diversity, participation by young lawyers, and public service activities. After winning her first battle with cancer, Chris resumed her Section responsibilities and personal life with even greater zeal—running marathons, becoming an international public advocate and spokesperson for the National Breast Cancer Coalition, and providing counseling and empathy to numerous individuals (both friends and strangers) who were struggling with cancer. The Section annually awards Christine A. Brunswick Public Service Fellowships to two law school graduates to fund their work in providing tax-related legal assistance to low-income taxpayers.

20. *Lawrence B. Gibbs (2014)*

The most recent DSA Recipient, Larry Gibbs, has enjoyed a long and distinguished career in private practice and government service. After graduating with honors from the University of Texas Law School, he began his legal career in 1963 with the Corpus Christi firm headed by future Tax Section Chair Harvie Branscomb. Larry spent 1972–1976 at the IRS National Office, where he served as Deputy Chief Counsel, Acting Chief Counsel, and Assistant Commissioner (Technical) until returning to private practice in Dallas with the firm that ultimately bore his name (Johnson & Gibbs). In

²⁹ Shortly before her death, Chris was told by her close friend, National Taxpayer Advocate Nina Olson, that she had been chosen to receive the 2013 DSA. Nina dedicated the 2012 Taxpayer Advocate’s Report to Chris, “whose extraordinary service to the tax system as Executive Director of the American Bar Association Tax Section over 25 years is unparalleled.”

³⁰ That DSA eligibility requirement was waived upon recommendation of the DSA Committee and special vote of the Section’s Council.

³¹ Ellen Aprill et al., *Christine Brunswick—2013 Distinguished Service Award Recipient*, 32 NEWSQUARTERLY 26 (2013).

³² Rudolph P. Ramelli, *In Memoriam: Christine A. Brunswick*, 66 TAX LAW. 293, 294 (2013).

1986 he was back in Washington as the IRS Commissioner for the Reagan Administration. In that position, he dealt with major challenges involving serious deficiencies in the Service's computer systems and the development and implementation of published guidance in the wake of the Tax Reform Act of 1986. Larry has since continued to practice in Washington, first with Johnson & Gibbs and, for the past 20 years, with Miller & Chevalier. He has served the Tax Section in many capacities, including as Vice-Chair for Administration, Council member, and Chair of the Administrative Practice and Low-Income Taxpayer Committees. His distinguished service to the tax profession and the tax system have also been recognized by the Treasury Department (Alexander Hamilton Medal); the Tax Executives Institute (Distinguished Service Award); the Federal Bar Association (Kenneth S. Liles Award); the Tax Section of the Texas Bar (Tax Legend Award); and the Tax Council Policy Institute (Pillar of Excellence Award).

IV. Going Forward

Since the establishment of the Tax Section 75 years ago, the tax law has evolved into a large and complex body of statutory provisions, Treasury regulations, other administrative pronouncements, and case law through which new doctrinal principles continue to emerge. So too has the practice of tax law changed in major ways—due, among other reasons, to increased specialization; the public availability of private letter rulings and other unpublished administrative guidance; enhanced opportunities for formal and informal communication between practitioners and government tax personnel; a sophisticated tax press that reports and analyzes important developments on a daily basis; easy access, from virtually any location, to vast reservoirs of primary and secondary tax research materials at the stroke of a computer or mobile device key; and, especially in recent years, increased attention to standards of tax practice and the associated ethical responsibilities of tax practitioners in representing clients.

All of the first 20 DSA recipients were trailblazers during this evolutionary process, each contributing in multiple ways to maturation of the tax profession and improvement of our nation's tax system. There are always new trails to be blazed, and fortunately, there are many talented and thoughtful tax lawyers who are eager and able to take up that challenge. Like all of the DSA recipients to date, their doing so will undoubtedly inspire future generations of tax lawyers to do the same.

It is likely that the résumés of most DSA recipients in years to come will continue to reflect some mix of extraordinary practice accomplishments, high-level government service, teaching experience, leadership positions in outside professional organizations or significant community involvement. In time, however, and given especially the increased numbers, diversity, and specialization of tax professionals in both the private and public sectors, this “traditional” DSA profile may broaden and could include, for example, individuals who practice exclusively in non-federal income tax areas; who are

career government tax lawyers or otherwise work in non-law firm settings; who devote their paid and pro bono professional time largely to low-income taxpayers; or who have little or no involvement in the Tax Section or other mainstream professional groups.

In all events, the Section should be proud of its decision to establish the DSA in order to “support professionalism within the tax bar,” to “honor excellence,” and to “provide an aspirational standard for all tax lawyers.” These objectives clearly have been furthered by each of the DSA selections over the past two decades, and a solid framework is now in place for selecting future DSA recipients about whom the same can be said.

