Tax scholar Boris I. Bittker of Yale Law School died on Thursday, September 8. Boris’s life and work influenced generations of tax professors, many of whom offered their remembrances on TaxProf Blog (http://www.taxprof.typepad.com).

Following the September 8 death of Prof. Boris Bittker (Tax Notes, Sept. 19, 2005, p. 1373), several tax law professors shared their memories of Prof. Bittker on the TaxProf Blog.

Tax Profs Remember Boris Bittker

By Paul L. Caron

Prof. Paul L. Caron is the editor of the TaxProf Blog (http://www.taxprof.typepad.com).

The second experience is really a collection of experiences. My co-authorship on the casebook led a lot of folks to think we had a close professional relationship. Lawyers I met at conventions and so on would come up to me to share the latest news. Some years ago, I’d heard about his health problems and then, at a convention, bumped into Larry Stone, who, beams, told me that Boris had recovered and was hiking in Tuscany. A few minutes later, another lawyer came up and asked, with a worried look on his face, how Boris was. “Haven’t you heard?” I responded. “He’s hiking in Tuscany.” In this odd manner I became intimate with some details, at least, in Boris’s life and got to know a bit about his role in others’ life. I was impressed, always, with the enormous warmth with which he was regarded by his friends.

All my real connection to Boris came through his work. I feel about his work the way everyone feels about his work. He had an amazing collection of strengths. He could synthesize a vast quantity of detail and analyze each and every issue and always get things right. He was a terrific stylist. Above all, he had terrific judgment — in his description of the law and in his writings about legal reform.

Martin Begleiter (Drake): I never met Professor Bittker personally. I’m sure others have a far more significant knowledge of him than I. Nevertheless, he did have a major influence on my career. Here is the story.

I believe it happened in 1987. I was a young (10 year) professor who had written several articles, a number of which involved section 2032A. While I had chaired a committee of the Real Property, Probate and Trust Section of the ABA and had lectured at the Notre Dame Estate Planning Institute, I was not well-known at a national level. At that point in my career, I was unsure of whether I was going about my scholarship and teaching in the right way. One day in October of 1987 I was out of the office at an all-day meeting of the Iowa State Bar Association Probate and Trust Section. When I got back, I had a message that Professor Bittker had telephoned. At first I thought the message might be a joke my colleagues were playing on me, but when I returned the call, I had a very nice discussion with Professor Bittker. He was not Boris. As a result, I didn’t know Boris as well as some of the other contributors here.

Boris’ personality and character is fixed in my mind by the following two experiences, which I’ll share here. The first is the letter I got from Boris after I sent him my first article (which I had co-authored with Tom Griffith). Boris said some nice things about the piece, but noted that it contained an awful lot of economics. “I took only one class in the subject,” he wrote (and here I am quoting from memory and thus perhaps inaccurately), “and from what I can remember, it seemed to be concerned solely with the question whether, if diamonds fell from the sky, the price would fall, and, if so, by how much.”

The Daily News that captures Boris’s humor and modesty that are highlighted in the tributes below:

There was one experience that Bittker liked to retell. [Dean] Koh recalled. It was about the day Bittker’s daughter was born, which coincidentally was the same day he found out from Myres McDougal he had received tenure at Yale. The next morning when Bittker came to class, his students cheered for the new father. But Bittker, assuming the applause was because of his tenure appointment, said modestly, “It’s thanks to McDougal,” leaving the students laughing and confused.

Joseph Bankman (Stanford): I was a research assistant for Boris and much later, a co-author on his and Bill Klein’s casebook. By the time I came aboard the casebook, Boris had left tax for his first love, constitutional law. My connection to the book was through Bill Klein,
quite complementary about my section 2032A writing and he asked me to review the chapter of the second edition of Federal Income, Estates and Gifts on special use valuation. I did so and he incorporated some of my suggestions in the chapter. To me, it was incredible that a person of Professor Bittker’s stature and importance would not only read the articles of a young and unknown law professor, but think enough of the young professor to solicit his opinion on a matter of the magnitude of Professor Bittker’s five-volume work. That phone call, together with my election to the American Law Institute in 1990, were primarily responsible for convincing me that I was doing the correct things in my teaching and scholarship and did wonders for my confidence. I will always be grateful to professor Bittker for his kindness towards and confidence in me.

John A. Bogdanski (Lewis & Clark) (from Jack Bog’s Blog): Boris I. Bittker, the legendary emeritus professor of tax law at Yale, left us last week. He was in his late ‘80s and had been living in an assisted living facility for a short time. In the coming days, there will be many tributes. Likely none will do him justice. This is my feeble attempt to get my experiences with the man down into words. Please bear with me. I have many fond memories.

Scholar

Who was Bittker? He was one of the pioneers, if not the leading pioneer, who turned the federal tax law into an academic discipline, just as the income tax was becoming a factor in the lives of everyday Americans. The law school casebook that he published in 1954 (at the age of 38) is now in its 13th edition. The professional treatise that he co-wrote on corporate taxation, now in its seventh edition, is still the starting point for any serious discussion of taxation of corporations and shareholders. His “big treatise” — a five-volume masterpiece that was released in the early 1980s — is still being updated, and it is heavily used by tax practitioners throughout the country. Capable co-authors have taken over the revising duties, but the Bittker genius is still evident in all of the publications that bear his name.

So strong were Bittker’s analytical and writing talents that an entire publishing house, Warren Gorham & Lamont, was built with his treatise as its foundation. Now a part of Thomson, the WGL imprint remains a powerhouse. So many copies of Bittker books have been sold that he was said to have stopped drawing a salary at Yale long before he stopped teaching a full course load, and even overloads, there.

(In the early days, a Bittker book or two was published by a small Hamden, Connecticut publisher that was rumored to be owned by Bittker himself. Some even speculated that the company, which as I recall was called Federal Tax Press, might have been a dreaded “collapsible corporation.” Any time I ever heard the matter discussed, there were wry grins all around. No doubt the master of the tax laws had a few tricks up his sleeve.)

Though a major star in the tax pantheon, Bittker had many other scholarly interests throughout his career. His writings included works on the Constitution, race relations, civil rights, federal courts, and jurisprudence. A collection of his essays, compiled in 1989, ran more than 700 pages and showed the breadth of Bittker’s interests and erudition.

Along about the age at which most folks retire, Bittker decided to put aside the tax code and spend more time with constitutional law. One result was an elaborate treatise on the Commerce Clause, released in 1999, when he was age 83. “I bequeath the income tax to you,” he wrote me back in the early ’90s. As if those shoes could ever be filled.

In recent years, Bittker also saw one of his visions fulfilled as Yale started publication of Legal Affairs, a law journal designed to re-emphasize “the link between law and actual life” — a link that’s too often missing in high-end legal scholarship these days.

Boss

With all due respect to all the other wonderful people for whom I have worked over the years, Bittker was without a doubt the best boss I ever had. I served as his research assistant for a semester when I was in law school, and after graduation I did some modest drafting for him in connection with his “big treatise.”

My first contact with Bittker was an unobtrusive notice tacked up on the Stanford Law Review bulletin board sometime early in 1977: He was looking for a recent law school graduate to serve as his research assistant for the following academic year. Being only a second-year student at Stanford, I had no hope of fitting that bill, and although I enjoyed my tax courses, my grades in them were somewhere north of pitiful and south of outstanding. But I had a strong personal (read: romantic) interest in being in Connecticut that fall, and through John Kaplan of the Stanford faculty, I approached Bittker with a slightly modified counterproposal.

There ensued a series of generosity on Bittker’s part that revealed him, sight unseen, to be a remarkable individual. With his help, I was able to formulate a proposed course of study as a “special student” at Yale Law School that was so strong, it stood on its own merits as an educational experience rather than a mere facilitation of “spousal equivalency.” As a result, the Stanford administration, which always coveted Bittker’s talents, granted me a leave of absence for a semester, and agreed to accept any academic credits I might succeed in earning at Yale.

As it turned out, Stanford’s decision was made for the right reasons. The romance of that spring wilted considerably by summer. But in any event, thanks to “BIB,” as he often signed himself, I found myself in New Haven late that August, eagerly enrolled in courses with Marvin A. Chirelstein (an excellent educator and author on finance and taxes) and Ellen A. Peters (who soon thereafter joined the Connecticut Supreme Court). Of course, as promised, I also signed up for substantial independent research in tax with Bittker.

The Yale experience was stimulating and exciting — I marveled at all the Ivy League hoopla, and almost instantly began working for a local volunteer radio station at night — but my personal finances were a disaster. Again Bittker came through, not only with paid employment as a source-checker on his treatise, but also with magnanimous advances.

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These kindnesses were only a beginning, however. As my mentor, he showed the utmost patience. Traditional law school tax courses, which were all I had had in the field, generally do not get around to research. Thus, the elementary tasks that led me deep into the bowels of the Yale law library also prompted seemingly endless questions of the type asked only by the greenest of newcomers. I wince now as I recall myself parading, source-checker’s green pen in hand, down the second-floor corridor to this intellectual giant’s office, there to stammer my way through the day’s problems — where and how to find basic sources, what everyday abbreviations meant, how a relatively simple aspect of the statutory scheme worked.

Despite a whirlwind of other activities around him, Bittker never failed to explain things to me, clearly, kindly, carefully, several times where necessary. I grew in leaps and bounds.

Working with a Bittker manuscript was every bit as good as, if not better than, reading a finished Bittker text. Even at an early stage in his drafting, one could enjoy masterful exposition with extraordinary style — literate, crisp, lively, good-natured, often humorous. The sparkling metaphors, the literary allusions, the perfect balances between rule and rationale, restatement and anecdote, seriousness and whimsy — all were there, even in early drafts. What set the drafts apart, though, were the fragments they contained — half-notes to himself, tangential questions scribbled down for additional thinking, reminders of needs for additional verification or analysis. These took the source-checker into rooms of ideas that were closed to visitors by the time the mansion was opened for public viewing. The Yale cafeteria workers were on strike that fall, and the law library was under a noisy reconstruction, but my concentration never flagged. I rightly sensed myself to be an insider to a truly special process.

If Bittker’s patience and encouragement sustained me, his impeccable manners and heartfelt expressions of gratitude when my assistantship concluded in 1978 inspired me. I returned to California with my tax roots firmly established, and my new knowledge and enthusiasm ready to support many new branches.

The next time I reached out to Bittker was in 1979, between my judicial clerkship and private practice. Again, the promptings were more practical than scholarly: I was not anxious to join the busy law firm too early. Given all our “snail-mail” exchanges over the years, I decided to send my friend a letter, bringing him up to date. He needed my legal help. And get this: It was on a personal matter of his own. That, dear reader, was my proudest day so far as a lawyer.

My last Bittker story is from just this past spring. One May day I picked up an unusual voice mail message, from a secretary at the Yale Law School. She was calling to tell me that he was now in assisted living, and she wanted to know how I was doing. She let me know that he was now in assisted living, and she suggested that I might give him a call or write him a note. The phone rang one day in the mid-1990s. It was Bittker. After a pleasantry or two, he got right down to business. He needed my legal help. And get this: It was an extraordinary story, that of a man who made it possible. It was his, of course. He never stopped giving, right up to the end. And I added this:

Just yesterday, in my annual spring cleaning, I came across my notes from Marvin Chirelstein’s finance class 28 years ago. It reminded me once again of who I was, what you did for me, and how much that accounts for where I am and what I have today.

You’re always in my thoughts and prayers. Take care of yourself.

Just after I mailed that off, I thought: Isn’t that just like Boris. His health was failing, and yet he took it upon himself to give me, and no doubt many others, a chance to say goodbye. He never stopped giving, right up to the end.
God rest Boris Bittker. We loved him, and we know that he loved us.

Paul L. Caron (Cincinnati): When I began teaching tax in 1990, one of the best pieces of advice I received was the recommendation that I use Professor Bittker’s casebooks in my income tax and estate & gift tax courses. These books were perfectly suited for a beginning Tax Prof, as they brought a marvelous organizational structure to each field. In my early years of teaching, I used the wonderful Bittker treatise to help prepare for each class and build up a reservoir of understanding and knowledge that stand me in good stead to this day. On a personal note, I will never forget the kindness Professor Bittker showed to a tax neophyte, as he responded with kind notes to each reprint I sent him in my early years.

Sheldon S. Cohen (Morgan Lewis & Bockius, Washington, D.C.): I met Boris way back at the beginning of my career during my work on the 1954 Code. Later he helped me a great deal when I was Commissioner of IRS. He was a great person to chat with to get the lay of the land and what people were thinking and more importantly what people ought to be thinking about various tax issues. The Commissioner’s Advisory group in those days met in private and could be brutally candid about issues. Boris was great and was always a leader in these sessions. I could count on him to give me the emmes (for those of you who know the word). We corresponded or spoke from time to time until fairly recently. I loved him like a brother.

Gersham Goldstein (Stoel Rives, Portland, OR): I remember that BNA once referred to BIB as an official in the Eisenhowe Treasury Department. BIB replied that during WWII he served as a rifleman under General Patton but after the cessation of hostilities Eisenhower saw no further need for his services.

Michael J. Graetz (Yale): I first met Boris Bittker at a tax conference in January 1977, when he and I were on a panel together commenting on a paper by Norman Ture that complained about the “double” corporate tax. With his characteristic wit and insight, Boris began his comments by noting that the cover sheet to Norman’s paper indicated that it had been written on behalf of “Norman Ture, Inc.” Boris then suggested that since Norman was not raising capital in the market, this must mean that the interpreter was not joking when it enacted a statute — he replied: “But I never had.” He was a great critic, always able to supply just the right word to strengthen a paragraph. I was fortunate to have Boris Bittker as a close friend for more than 20 years. I can hardly believe that his door is closed now, never to re-open.

John Lee (William & Mary): I dedicated my Ohio Northern piece on capitalization to Boris Bittker (he gave the Woodworth Memorial Lecture that year and I was so honored to have been asked to submit an article dedicated to him). See 23 Ohio Northern Law Review 629-30 (1997). [The capitalization piece was quite apropos since he drew in his Treatise the conclusion that a rule of reason should apply to capitalization which you can see in the “legislative history” to Section 263A, the case law, and ultimately the transaction cost regulations.] In my dedication I traced the influence he had on all of my generations of tax students, teachers, and scholars. For a taste of that influence, Boolean search “Bittker” in the law reviews, GCM’s, etc. My dedication concluded: “To Boris Bittker who has shaped us all. And set the standard that we can only aspire to. Boris, thanks for shaping the tax law and me.”

Michael A. Livingston (Rutgers-Camden): I was not lucky enough to study with Boris Bittker, but I remember visiting him at Yale about 1990 when he was long-since retired — and still infinitely more vivacious than most people three decades younger. When I asked him about the background assumptions of statutory interpretation — for example, the assumption that the legislature was not joking when it enacted a statute — he replied: “But how do you know that the interpreter was not joking when he said that?” The influence of Boris Bittker on all of our work is enormous, but the sense of humility, of tax as but one part of an infinitely complex and changing reality, is the part I will miss most.

Michael J. McIntyre (Wayne State):

From Famous Events in Tax History, 1 Tax Notes International, No. 5 (1989):

Boris Bittker, Sterling Professor Emeritus at Yale Law School, was born in Rochester, New York on November 28, 1916. Professor Bittker is a prolific and graceful writer and one of America’s most respected legal scholars. His popular treatise on the corporate income tax, co-authored with James S. Eustice of New York University, has gone through many editions since it was first published in 1961. In 1988, Bittker published, with Martin J. McMahon
It was as Boris's co-author on *Federal Income Taxation of Individuals*, a one-volume treatise originally derived from the first edition of Boris's magnificent five-volume treatise, *Federal Taxation of Income, Estates and Gifts*, that Boris had his greatest influence on me. *Federal Income Taxation of Individuals*, first published in 1988, actually had its origin in a 1981 paperback hornbook for the student market, *Fundamentals of Federal Income Taxation*, that was the original condensation of the five-volume treatise. Boris enlisted Richard Doernberg, Norton Steuben, Mary Moers Wenig, and me to edit the relevant chapters of the five-volume treatise into a student edition. My part was business deductions and credits. I will never forget the invitation to join Boris in this project. I was in my office at the University of Kentucky, where I was then an untenured assistant professor with only a couple of articles published, when the phone rang late one winter afternoon in February of 1982. Some key points in the conversation went something like as follows:

Me: “Hello?”

Boris: “Hello, Professor McMahon, this is Boris Bittker. You don’t know me, but do you have a moment?”

Me: [Long pause; gulp] “Yes sir.”

Boris: “I’m calling to ask if you might be interested in working on a project with me.”

Me: “Yes sir, everyone who teaches tax knows about it.”

Boris: “Well, I am planning to condense it into a single volume for student use, and was wondering if you might be interested in helping.”

Me: “Yes sir, I would be honored.”

Boris: “Good. Then let me explain the project to you in some more detail.” Boris then explained the project in great detail, and at the end, he asked: “Do you have any questions?”

Me: “Yes sir. Why did you pick me? I’m an obscure untenured assistant professor.”

Boris: “Well, I read your NYU law review article suggesting that the income of minor children should be taxed at their parents’ marginal rates, and while I disagreed with your conclusion, I liked it anyway. I called Paul McDaniel to ask what he thought of you, but he wasn’t in so I decided to rely on my own judgment. Do you have any more questions?”

Me: “No sir, none that I can think of now.”

Boris: “Do you want to know how much you will be paid to work on this book?”

Me: “You mean I get paid to work with you!”

That was the beginning. The best part of the story is, of course, Boris’s first and third lines. They reflect the incredible modesty of this Titan of taxation. What followed my last line above reflects his generosity. He could have had me working for him for nothing, but he didn’t.

Several years later, with a major, major reworking, the student-oriented *Fundamentals of Federal Income Taxation* metamorphosed into the more comprehensive and detailed *Federal Income Taxation of Individuals*, on which I became the sole co-author with Boris (until Larry Zelenak joined us in 2002). Because the Tax Reform Act of 1986 intervened between the two publications, much of the latter book was written from scratch and was a rewrite of such magnitude that the original version was unrecognizable for the most part. It was on this project in particular that Boris taught me a crucial lesson about describing the Code and regulations in pedagogical materials. He warned me to eschew merely parroting the language of the statute or regulations, because that would not be helpful to the reader, who could himself merely read the words of the statute or regulations. Rather, he taught me, the job of the treatise writer was to synthesize the language of the Code and regulations, against the background of the legislative history or preambles, as relevant, and all of pre-existing case law and administrative guidance, and explain to the reader the operation and import of the statutory and regulatory language, and then to illustrate it with examples. That is a methodology that I have since always endeavored to apply, although in the era of semi-annual tax acts and a flood of new complex regulations, it is becoming ever-increasingly more difficult.
After we shared equally the duties of producing the first edition of Federal Income Taxation of Individuals, over the years Boris participated less in the supplements and revisions, but we stayed in continuing contact, by phone and letter — I don’t think Boris ever used e-mail, at least not through Yale. Boris’s grace and generosity over the years were truly memorable. Shortly after the first edition of Federal Income Taxation of Individuals, when Boris decided to turn his full attention to constitutional law, Boris sent me his entire personal tax library — all of the Cumulative Bulletins, Tax Court reporters, and American Federal Tax Reports, back to volume 1 of each. The continued presence of these hard copy volumes in my office, supplemented by my maintenance of the collection since then perhaps explains my reticence to embrace reading primary sources on a computer monitor. On a more personal level, both my office and home are graced by copies of a number of Boris’s photographs from his travels that he sent me, and his other friends, every year at the holiday season.

Finally, nothing could better illustrate Boris’s grace and sense of humor than an anecdote from a visit the McMahon family paid to Boris at his home in New Haven in the summer of 1988. We were on the way to visit family and friends in New Hampshire, and Boris invited us to stop and spend the night with him. Shortly before arriving, my wife and I commenced the common and necessary ritual of instructing our two boys, who were then 8 and 10 years old, on the courtesies of house guests — say “please,” “thank-you,” don’t interrupt, don’t ask personal questions. Both boys gave the appearance of attentiveness, and by the time we parked in front of Boris’s house on St. Ronan street, we thought some of the lesson might have been absorbed. As we walked up to the front door, I could see both boys heads swiveling, taking in the sweep of a residence quite a bit larger than anything in our neighborhood in Lexington. We rang the bell and no sooner had Boris cheerfully greeted us than our older son blurted out, “Golly Mr. Bittker, this is the biggest house I ever seen. Are you a millionaire?” Boris smiled and responded, “Well, I bought it a long time ago.”

That was the Boris Bittker I remember, a modest and gracious intellectual giant, who has left an indelible mark on me.

Karla W. Simon (Catholic): What to say about Boris — he was the MOST wonderful mentor anyone could have. As many of you know, I worked with him after getting my LLM at NYU in 1976 and before going on to full-time teaching at Seton Hall in 1978. Boris was a real mensch and a lover not only of tax, but also of NPOS, and constitutional law. Such a pleasure to work with him after the tax jocks at NYU (sorry, guys, but Boris was more my style).

Boris is probably one of the three biggest reasons why I am in Beijing. My first mentor on NPO law, of course, was Richard Hobbet, my wonderful first husband and the guy who taught me tax exempt organizations in my final year of law school at Duke (1972). It was only one of three courses offered in the country at that time (the other two at Yale (John Simon) and NYU (Bill Hutton)).

I was privileged to learn about NPOS from Richard, and I then went on to work with Boris on the chapters in his book on NPOS. I learned such a great deal from him. He also agreed with my activist tendencies and helped a lot with my Bob Jones article. His piece with Rahdert on the rationale for tax exemptions is something that Lee Irish and I continue to use in our work all around the world.

The third mentor is, of course, Lee, my wonderful second husband, who brought me back to my international roots. Thank heaven! But this is not a blog about me, it is a tribute to Boris. Though I must say I have been blessed by the “tax men” in my life.

Boris was always thinking of good connections for his mentees. He introduced me to Guido Calabresi, who remains a close friend. He helped me by commenting on my work on fringe benefits. He remained a real friend up until I went totally international and lost touch.

Boris was the same age as Charlie Lyon, who died several years ago, and my father, who at 88 is still alive and kicking (he retired from Clemson University a few years ago but is still an active woodworker). I hate to see the old guys leave us, and wish I could attend Boris’ memorial service. Does anyone know when it is? I will not really be back in the country until December.

Best to you all in sadness and grief.

Norton L. Steuben (Colorado): Shortly after Betsy Levin became the Dean at the University of Colorado School of Law she invited Professor Bittker to deliver one of the school’s endowed lectures. Since I was one of the “senior” tax persons on the faculty, I was asked to introduce Professor Bittker.

My introduction was somewhat effusive, but no more than he deserved. Professor Bittker took the podium and remarked that he wished his mother and father had been in attendance. He commented that “his father would have thought the introduction very nice and his mother would have believed it.”

Later, during his stay, Professor Bittker asked me to help with the preparation of Fundamentals of Federal Income Taxation. I am not sure whether it was in retaliation for the introduction, but it absorbed my every waking hour during the next summer.

Professor Bittker was a great and kind man. I will miss him.

John A. Swain (Arizona): Apart from exposure to his seminal scholarship, I had only one encounter with Boris Bittker (I took my tax courses from others), and it has lived in my memory. While a law student, I attended a faculty meeting at which an issue involving students was being considered. The faculty appeared deeply divided when at last Prof. Bittker spoke. His comments were calm, measured and clear. He did not overstate his position, and gave no hint of an emotional investment in what he had to say, other than a desire to do the right thing. There is no need to elaborate on a long forgotten debate here, but on that day at least, he set himself apart, and influenced a student he never knew.

Robin Wright Westbrook (Washington & Lee): Prof. Bittker had an extraordinary ability to find and offer ways to help his students develop as lawyers. Yale’s incoming class in 1971 was only about 20% female, and that composition reflected a major increase from earlier years. He was eager for women to succeed as tax lawyers,
and he assiduously found ways for us to do so, encouraging us as class members, employing us in treatise-drafting, inquiring about our job interview efforts, and recommending us for employment. Student mentorship, to him, was not just a responsibility; it was something he insisted upon, something to which he brought the full strength of his conviction, and obviously something he took very much to heart. Not only can we as tax lawyers remember him as a model of acumen and comprehensive mastery of the field; we can as teachers remember him as a model of leadership and ambition and support for his students.

Dear Mr. Herz:

As President of Tax Executives Institute, I hereby submit the following comments on the Financial Accounting Standards Board’s Exposure Draft of a Proposed Interpretation on Accounting for Uncertain Tax Positions, Reference No. 1215-001. The proposed Interpretation was issued on July 14, 2005, to clarify when the tax benefits of uncertain tax positions should be recognized in the financial statements of an issuer.

TEI shares the FASB’s interest in maintaining the integrity and vitality of the financial reporting system of which the provision for taxes, at the federal, state, and local levels in the United States, and for foreign levies as well, is a material part. TEI also supports the FASB’s goal of achieving greater comparability of financial statements and consistency in the measurement and reporting of tax expense, liabilities, and assets. Finally, we support the efforts of the FASB to ensure that the issuers’ financial statements, taken as a whole, faithfully present the issuers’ tax positions and provide the most useful information to investors.

TEI Background

Tax Executives Institute is the preeminent global association of corporate tax executives. Our more than 5,400 members are accountants, attorneys, and other business professionals employed by approximately 2,800 of the leading companies in the United States, Canada, Europe, and Asia. TEI represents a cross-section of the business community, and is dedicated to the development and implementation of sound tax policy and to promoting the uniform and equitable enforcement of the tax laws. The Institute is proud of its record of working with congressional committees, government agencies, and other policy-making bodies (including the Public Company Accounting Oversight Board and the Securities and Exchange Commission) to minimize the cost and burden of tax administration and compliance to the mutual benefit of the government, business, and ultimately the public. We also support efforts to ensure that companies fairly present their financial position in financial statements prepared for investors and in documents filed with the SEC.

TEI members are responsible for conducting the tax affairs of their companies and ensuring their compliance with the tax laws. Thus, members deal with the tax code