

Tax Professors Remember Martin D. Ginsburg

By Paul L. Caron

Paul L. Caron is the Charles Hartsock Professor of Law at the University of Cincinnati College of Law.

Following the June 27 death of Martin Ginsburg, several tax law professors and other tax professionals shared their memories of Martin on TaxProf Blog. Their reminiscences are below.

Copyright 2010 Paul L. Caron.
All rights reserved.

Martin D. Ginsburg, legendary tax professor (Georgetown) and tax lawyer (Fried Frank), and husband of Supreme Court Justice Ruth Bader Ginsburg, died on June 27, 2010 at 78 years of age. Marty's life and work (and unrivalled sense of humor) influenced generations of tax professors, many of whom offered their remembrances on TaxProf Blog (http://taxprof.typepad.com/taxprof_blog/2010/06/remembering.html):

- Alice Abreu (Temple)
- Ellen Aprill (Loyola-LA)
- Reuven Avi-Yonah (Michigan)
- Jordan Barry (San Diego)
- Linda Beale (Wayne State)
- Daniel Berman (Boston University)
- Jack Bogdanski (Lewis & Clark)
- Evelyn Brody (Chicago-Kent)
- Paul Caron (Cincinnati)
- Mark Cochran (St. Mary's)
- Sheldon Cohen (Washington, D.C. tax lawyer and former IRS commissioner)
- Cliff Fleming (BYU)
- Jonathan Forman (Oklahoma)
- Albert Golbert (Los Angeles tax lawyer and former adjunct professor)
- James Halpern (judge, U.S. Tax Court)
- Christopher Hanna (SMU)
- Calvin Johnson (Texas)
- Michael Knoll (Pennsylvania)
- Jeffrey Kwall (Loyola-Chicago)
- Louis Lobenhofer (Ohio Northern)
- Roberta Mann (Oregon)
- Elliott Manning (Miami)
- James Maule (Villanova)
- Joel Newman (Wake Forest)
- Robert Peroni (Texas)
- Randle Pollard (Widener)
- Toni Robinson (Quinnipiac)
- Adam Rosenzweig (Washington University)

- Deborah Schenk (NYU)
- David Shakow (Pennsylvania)
- Daniel Shaviro (NYU)

Alice Abreu, *James E. Beasley Professor of Law, Temple University, Beasley School of Law*

One of my favorite and most revealing Ginsburg stories is one that Marty told himself when he accepted the Tax Section's Distinguished Service Award. I was in the audience when he gave the speech and was then the Editor of the Section's *NewsQuarterly* (NQ). I was so taken with it that I went up to him afterwards and asked if I could have it for publication in the NQ, an invitation which he graciously accepted. Here is the link [<http://www.abanet.org/tax/pubs/newsletter/06sum/serviceaward.pdf>] for the piece, which I think was later published elsewhere. It's quite wonderful, not the least for the admiration and love between him and Ruth that comes through loud and clear. The combination of that and the piece you put on TaxProf blog from her describing him are really quite special and inspirational. Vintage Ginsburg.

Ellen Aprill, *Professor of Law and John E. Anderson Chair in Tax Law, Loyola Law School, LA*

When I was at the Office of Tax Legislative Counsel in the late 1980's, we staffers would find ourselves wondering whether we had the resources — meaning brain power and time to make a rule we were working on "Marty Ginsburg-proof." Trying to imagine what approach he would take meant asking ourselves to do our very best work — and more. In recent years, whenever I would see Marty at a tax meeting or conference, he would always have a kind word and the twinkle in his eye that reflected his zest for life. It is hard to imagine the tax world without him. It will be a professional world that is less challenging, less interesting, and less fun.

Reuven Avi-Yonah, *Irwin I. Cohn Professor of Law, University of Michigan Law School*

I met Marty several times and once had the pleasure of enjoying his wonderful cooking skills. He was a great mentor — when I was just beginning to teach, he told me that the only way to teach tax law is to understand what the loopholes were that various provisions aimed at closing, and therefore it is essential to teach cases that have been overruled by legislation. I have followed his advice ever since. He will be sorely missed.

Jordan Barry, *Assistant Professor of Law, University of San Diego School of Law*

I met Marty while working as an associate at Fried Frank, before I went into academia. He was in the Washington office and I was in the New York office, so we didn't meet right away, but his reputation preceded him — partners in our office talked about how much he knew and how good an attorney he was. Still, I remember how impressed I was when I first saw him in action in

front of a client. He was phenomenal — relaxed, supremely knowledgeable, completely in control of the situation. I have worked with many accomplished tax attorneys, and I have never seen any of them perform as well as Marty did that day.

But of course, Marty's personal qualities were so much more important than his skill as a tax attorney. He was vivacious and he had a great sense of humor. He was very kind. He was generous with his time, always happy to help anyone who needed it. He was always happy to talk about his family, which was clearly his greatest source of pride and joy in life. He was a real presence who cast a long shadow, and he will be sorely missed.

Linda Beale, *Associate Professor of Law, Wayne State University Law School*

As an associate at Cleary Gottlieb who had come to tax law later in life than most, I found the Ginsburg and Levin work on mergers and acquisitions indispensable from day one, when I was charged with writing my first acquisition memo. As my years in practice progressed, I realized that Ginsburg's work provided a solid foundation for transactional tax practice. I never knew him personally but, like every tax lawyer, I owe him a considerable debt of gratitude for helping make a complex system of taxation much more comprehensible, and practice more doable, than they otherwise would have been.

Daniel Berman, *Director, Graduate Tax Program, and Professor of the Practice of Tax Law, Boston University School of Law*

One of the lesser-known fringe benefits of working in tax policy positions with the federal government is the opportunity to get to know many leading members of the private tax bar as they contribute to the work of the government. Getting to know Marty Ginsburg was a real treat. He was unfailingly thoughtful, helpful, humble, and gracious. I especially appreciated the effort he made, when I became an adjunct professor of law at Georgetown, to take me around and introduce me to Dean Areen and members of the faculty. When the best tax lawyer in the United States doesn't take himself too seriously, you know he's someone special! We will feel Marty's absence for a long time.

Jack Bogdanski, *Douglas K. Newell Faculty Scholar and Professor of Law, Lewis & Clark Law School*

Marty Ginsburg, hands down the most gifted tax lawyer on the planet, died yesterday. Not only was he a spectacular adviser, advocate, teacher, thinker, and writer, but also an accomplished chef, and a hilarious comic when he wanted to be, which was often.

Leave it to Marty to depart this world when matters of death and taxes are unsettled. He and his previously departed colleagues are probably laughing it up right now over the fact that nobody knows for sure what the tax "basis" is in the stuff he left behind.

Our condolences to his family and to his many friends. There won't be another like him.

Evelyn Brody, *Professor of Law, Illinois Institute of Technology, Chicago-Kent College of Law*

I took Business Planning from Marty in his first year at Georgetown (and my third) — he moved to DC from New York, of course, to follow his wife, who was appointed to the DC Circuit. At the time Marty sported

short-sleeve dress shirts and ties that came down just below his sternum. (In recent years he became quite the snazzy dresser.) The course was team taught by a corporations professor; Marty loved to pop up with, "But what are the TAX implications of that?" I still use my favorite Marty line on my students to get them to relax: "Basic tax, as everyone knows, is the only genuinely funny subject in law school."

Paul Caron, *Charles Hartsock Professor of Law, University of Cincinnati College of Law*

It is safe to say that we will never see the likes of Marty Ginsburg again — spectacular teacher, coauthor of the seminal corporate tax treatise, brilliant practitioner, and joyful man. Georgetown has the opportunity to honor this tax legend when it fills the Martin D. Ginsburg Professor of Tax Law chair endowed by Ross Perot in recognition of Marty's work in structuring GM's acquisition of Electronic Data Systems. I can think of no higher honor in the tax world.

Mark Cochran, *Professor of Law, St. Mary's University School of Law*

About twenty years ago I had the privilege of taking a course on Installment Sales that Marty Ginsburg offered as part of the in-house education program at the IRS Chief Counsel's Office, where I was serving as Professor In Residence. Marty's reputation preceded him, and he more than lived up to it. The course materials, which still sit on my bookshelf in a three-ring binder, were elegantly presented and deceptively simple, demonstrating Marty's knack for putting his finger on the statutory soft spots. In the classroom, Marty was delightful. His technical skill was remarkable, but his gentleness and self-deprecating humor were an unexpected treat.

Sheldon Cohen, *Washington, D.C. tax lawyer and former IRS Commissioner*

I first met Marty in 1964 shortly after I became IRS Chief Counsel. I had grown up as a tax lawyer in that office and had the idea of sponsoring an educational opportunity for the young lawyers in that office to meet and be taught by some of the best legal minds in the tax field. It would provide an educational opportunity but at the same time would help me develop a cohesive atmosphere and spirit in the office. I searched for the lead prof and was steered on to a young, relatively new prof at Columbia, Martin Ginsburg. He gave the first seminar on "collapsible corporations," a new and hot subject in 1964, not talked of at all today. Since that time in 1964 Marty and I have been close friends.

When Marty was in NY, he was only a phone call away and we would call and chat when the occasion was appropriate. When Marty came to town in the 80's after his wife's appointment to the D.C. Circuit Court, he and I discussed the teaching opportunities at the local law schools. One of the great opportunities that this gave me was the chance to see Marty and Ruth on a more regular basis. I was fortunate to be at the White House on the day President Clinton announced Ruth's nomination to the Supreme Court and I stood in the rear to hear the announcement. It was a thrill for me, I can only imagine how Marty felt as he had such pride in Ruth's job to that point. Faye and I would see the Ginsburg's on regular occasions as I have been the Treasurer of the Supreme Court Historical Society and they attend and participate

in the programs of the Society regularly. He was a great lawyer, teacher, and most of all friend. We and the tax system will miss him dearly, but we and the world in which he lived are so much better because he taught us so much.

Cliff Fleming, *Ernest L. Wilkinson Chair and Professor of Law, Reuben Clark Law School, Brigham Young University*

When I was Professor-in-Residence in the IRS Chief Counsel's Office during the 85-86 year, I once found myself in a meeting with senior staff where I was arguing for a taxpayer-favorable result with respect to a particular type of corporate transaction. When I finished, a senior executive said something to this effect: "Your argument sounds right but we're not going to adopt it because I know that if we do, a week later Marty Ginsburg will be in here using it as precedent for approval of a transaction that we never imagined. Meeting over."

Jonathan Forman, *Alfred P. Murrah Professor of Law, University of Oklahoma College of Law*

Marty was a real gentleman, and he was always generous with his time and vast knowledge. I will miss him.

Albert Golbert, *Los Angeles tax lawyer and former adjunct professor*

Professor Martin Ginsburg, known to all of us as "Marty," was always a favorite speaker at the annual or periodic meetings of the California Tax bars. We even sent him an offer to speak whenever he had the time or felt the need for a bit of California sunshine. I am not aware of any other speaker who had a standing invitation to address our tax bars any time he or she was willing to make the trek. But Marty was different.

There are any number of speakers who can be informative; others who can do so and also be enlightening. Still others exist who are entertaining. None of them could do what Marty did in terms of educational quality coupled with unparalleled humor. Whether he was reinventing the whole notion of corporate reorganization or dissecting a leveraged buy-out, he had the rapt attention of everyone within earshot. His disquisitions were liberally salted with side-splitting irony or satirical musings that kept us all amused even as we were being amazed by his erudition. The laughter emanating from his programs could be heard at the far ends of the building, and the glow from his presentations lasted throughout the day.

We shall always remember how Marty amazed us by his ability to turn statutes inside out and upside down while opening new ways of thinking about the extent and limitations of the laws we love to hate and hate to love. Marty was always a major attraction and draw at our programs, and all of us who were witness to his presentations were educated by them and touched by him. We will miss him.

James Halpern, *Judge, U.S. Tax Court*

For almost 10 years after I joined the Tax Court I lunched regularly with Judge Ted Tannenwald and Marty Ginsburg. I loved those lunches with two giants of the tax bar. At the memorial ceremony to honor Ted, both Marty and I spoke in praise of Ted. I described how, after those lunches, I would recount for my wife over dinner the delightful conversations we had had at lunch that day. After one of the early lunches, knowing both Ted

and Marty (and, of course, me), my wife asked: "Who gets to talk first?" I relayed the question to Ted, who answered for both himself and Marty: "We all do!" Marty and I continued those lunches after Ted died, lately with Professor Ron Pearlman. I loved those lunches. Marty was a good man, a fine teacher, and a true friend. I will miss him.

Christopher Hanna, *Professor of Law and University Distinguished Teaching Professor, Southern Methodist University Dedman School of Law*

I still remember my first contact with Professor Ginsburg (even though he always told me to call him "Marty," I felt more comfortable addressing him as "Professor Ginsburg"). I was a junior, untenured faculty member and had co-authored a draft of an article on installment sales. One part of the article, for which I was responsible, generated some negative comments from reviewers who thought I had made a "big mistake." Not knowing who to turn to, I decided (with some trepidation) to send a fax to Professor Ginsburg and ask for his opinion on the issue. The next day, I received a fax from him, which read: "I agree with you and cannot guess what the big mistake might be." I still have that fax. I always appreciated Professor Ginsburg taking the time to respond to a question from a junior tax law professor. He really was one of the true giants in our field.

Calvin Johnson, *Andrews & Kurth Centennial Professor, University of Texas School of Law*

Martin Ginsburg gave the most enthralling example of the art of teaching tax that I have heard. In a symposium on I believe on tax simplification he described the history of the reasonable basis standard for positions on a tax return. His example was a business cost, I think a prepayment, which generally accepted accounting would clearly have capitalized. The cost had not expired by year end, it was related to future income like an investment, and it was properly matched against the future income. The question was whether the taxpayer could deduct it immediately under ABA ethics and whether a tax adviser could tell the client to expense it. Marty recounted the history of the reasonable basis standard within the ABA. Proponents analogized the tax return to a complaint initiating a lawsuit, and stuck to the analogy. Opponents, Marty explained, showed that a tax return is different from a complaint. You can go to jail for what you put on tax return, while there is a liberty right of petition to the courts for redress, even on a quite novel theory. Tax returns are sworn to be correct. The defendant joins suit against complaints, but the IRS audits a return in half a percent of the cases. Marty had us all very skeptical about the low ethical stance of the ABA on return position in his case, and then he pulled the rabbit out of the hat: The IRS had ruled in 1943, I believe, that the very expense could not be capitalized. The taxpayer had incurred the cost in 1940 when rates were low and wanted to use the expense against the extraordinary tax rates enacted in 1942, and the IRS representing Uncle Sam ruled tactically. Marty did not say it on that occasion, but it was an illustration of his recurring warning to the IRS: Beware of the rod of Aaron, which will turn into a snake and bite you on the backside. On that day, he had his audience in the palm of his hand.

When I started practice at Paul, Weiss in the early 1970s, Ginsburg's unpublished outlines were passed around the law firms like samizdat. They were a godsend to a young associate trying to figure out the logic of triangular reorganizations or the limits of installment sales. His outlines had the same clarity and thoroughness that made his "Mergers, Acquisitions and Leveraged Buyouts" so great, and of course on top of all the lovely articles he has written, "Mergers and Acquisitions" is the masterwork that celebrates him as such an important figure in tax. Or that and building up Weil Gotshall entirely from scratch and serving on the Columbia and Georgetown Law faculty.

One the great pleasures of being Professor in Residence at IRS Chief Counsel was that Marty's office was across the street and I could have lunch with him over my stay. I never lose an opportunity to talk to Marty about tax issues, or rather now, alas, I must say I never did. I was often on the other side of the issue under discussion. He represented venture capital funds, and I think the funds are nuts to force C corporations on their portfolio ventures and bury their tax deductions. He is mostly responsible for the liberalization of installment sales in the 1980 Act, and I think the liberalization made great tax shelters and that installment sales should be seriously cut back. I think Elkhorn Coal represents the right norm for spinning off unwanted assets, and he believes in Morrison Trust easy spinoff rules. He did represent his clients. Still I would walk the distance between us, if I could, for the opportunity to talk some tax, even if just for one more time. He was always charming, always clear and always a delight.

Michael Knoll, *Theodore K. Warner Professor of Law and Professor of Real Estate; Co-Director, Center for Tax Law and Policy, University of Pennsylvania Law School*

Over the years, I learned much from Marty — reading his writings, hearing him speak, and occasionally talking with him. I particularly remember Marty describing how the tax system in one of the Scandinavian countries for many years discouraged marriage. He described in great detail the back and forth between taxpayers and tax collectors as to how the tax system would try to assess whether previously legally married couples who had divorced in response to the law were in fact married (same address, cohabitation, etc.), but that the authorities were stymied in collecting the marriage penalty from couples that never married. As a result of the tax system, the standard for a committed relationship was to become engaged (to be married) and just never marry. However, when the law changed and the marriage penalty was eliminated, many couples including those with grown kids who had been together for many years, decided to tie the knot. I remember Marty finishing the story by describing attending such friends' wedding. I often use this story in my basic tax class as an example of how tax can affect behavior.

Jeffrey Kwall, *Kathleen and Bernard Beazley Research Professor, Loyola University-Chicago School of Law*

I don't recall speaking to Marty in person, but I was privileged on several occasions to talk with him over the phone to get his reactions to drafts I had asked him to read. No matter how busy he was, he was always receptive to reading and commenting on the work of a

young colleague. And he never did a superficial read; rather, he provided detailed, thoughtful comments and insisted on reviewing his comments over the phone no matter how long that might take. His comments were always helpful and his generosity in time and spirit will always be remembered.

Louis Lobenhofer, *Professor of Law, Ohio Northern University Claude W. Pettit College of Law*

I only met Prof. Ginsburg once, at the NYU Graduate Tax Workshop, but I was very impressed by his encyclopedic knowledge and his brilliant analysis of tax issues. In addition, both in his writings and in the talks I heard him give, he had the rare ability not only to teach all of us in the tax world but to do so in a witty, engaging, and delightful manner. I will miss him for both his wit and his wisdom in generously sharing his brilliance with the rest of us. Each of the past several years, and probably every year until I retire, I will quote Marty on the first day of Federal Income Tax to the effect that "Federal Income Tax is the only truly humorous course in law school," in an attempt to get the students to let go of their fears and engage the subject.

Roberta Mann, *Dean's Distinguished Faculty Fellow, University of Oregon School of Law*

Marty represented the taxpayer in my first adverse conference at the IRS, as a young docket attorney in Corporate. I wondered if the deferential attitude of my superiors towards Marty was the usual tone set by government attorneys towards taxpayer's counsel. (No.) Later, when I was teaching at Georgetown as an adjunct, I attended a reception for faculty, and spied Marty across the room. I charged over to greet him and bask in his wisdom. My husband asked, "aren't you going to say hello to the Justice?" In my tax nerdiness, I had shoved Justice Ruth Bader Ginsburg aside to greet my hero. His speech in accepting the ABA Tax Section Distinguished Service Award is my all-time favorite. As I recall, he started with something like, "Perhaps you are all wondering why I am receiving this award, as my entire practice has consisted of making wealthy people wealthier. Like all good things, it is because of my wife." I'm sure that you can find the precise quote, but I prefer to remember it this way.

Elliott Manning, *Professor of Law, University of Miami School of Law*

It is hard to figure out how to begin writing about Marty. We met more than 50 years ago at Harvard Law School when he returned from the military stint that interrupted his law school career after the first year. During the next two years, we took the same tax classes, including the Ernie Brown seminar, and studied together for both, including commiserating about our seminar papers. In addition, I officially edited Ruth's contribution to the Supreme Court note on *Libson Shops*, or, more accurately co-edited. During the two years, I also had more than one opportunity to sample Marty's famous cooking talents, and to meet the three year old Carol. We started practice in New York, at the same time, at different firms, but my practice was interrupted by a six month army reserve stint. During that time Marty started, and dropped out of, the NYU LLM program on the ground that it would take two years to cover what we already had, and that by that time Ted Tannenwald

would have taught him the rest. We served together on various NYSBA Tax Section projects, etc. We also visited at Stanford Law School in Spring 1978, on sabbaticals from our respective firms. Indeed, Marty's sabbatical, which enabled him to be with Ruth who had a fellowship at the Hoover Institute, was negotiated in part on the basis of mine. There was some kind of virus in the air, because it inspired both of us to go into academia. Marty made it a year before me, largely because I was delayed by family issues. We also spent ten years together on the CCH, Tax Transactions Library Board, which led to his (and Jack Levin's) *Mergers and Acquisitions* volume(s). Marty conceived the idea for the tax transactions library and assembled a great group of tax experts, and served as an extremely effective chair, but his timing was off. The project was essentially killed by the early '90s recession and by changes in the tax publishing business, but, of course, the mergers and acquisitions volumes lived on.

Since I cannot really add anything to what has been and will be said about his magnificent sense of humor, and ability to come up with the right phrase at the right time, I will leave it there. We will all miss him and not see his like again.

P.S. I notice in the item in the Miami Herald and others that Marty is referred to as Ruth's husband. Marty would have relished that. He often referred to himself as an American member of the Dennis Thatcher Society.

James Maule, *Professor of Law, Villanova University School of Law*

Most tax law professors' names — other than those in whose classes I sat — came into my brain (whether through my eyes or ears) when I began teaching, though some had registered on account of research for articles I wrote before I began to teach. Marty Ginsburg's name was one of very few whose name was uttered while I was still a student, by someone teaching a tax class. I thought it was remarkable that one tax law professor would refer to another tax law professor in glowing terms, though I've since come to understand why. Marty Ginsburg was one of those special tax lawyers turned tax law professor who brought practical insights into his teaching, never lost touch with his client experience roots, and contributed in countless ways to a better tax law education world and a tax practice world. If there were a tax law professor Hall of Fame, he would be in it. He would, I'm sure, laugh at both the idea of a tax law professor Hall of Fame and at the suggestion that he be in it. That's the way he was, and his departure is our loss.

Joel Newman, *Professor of Law, Wake Forest University School of Law*

In the summer of 2008, I team-taught a comparative tax course in Venice with Marty Ginsburg, while my colleague, Suzanne Reynolds, team-taught with his wife, Justice Ruth Bader Ginsburg. It was a delight to teach with Marty; the students and I learned a great deal.

It was an even greater delight to get to know the Ginsburgs as a couple. Marty teased his wife, constantly. For her part, she would occasionally smirk, and, on at least one occasion, jabbed him with her elbow.

Dean Morant and his wife spent some time in Venice while the Ginsburgs were there. Before he arrived, Dean Morant e-mailed to ask me to invite the Ginsburgs to have dinner with them. I happened to see Marty, sitting

alone, and told him, "The Morants would like to have dinner with you on Wednesday." "That's fine," Marty said, "but what about my wife?"

According to Marty, his wife was a world-class shopper. One day, my wife and I were walking toward the Piazza San Marco, and met the Ginsburgs coming the other way. "Don't bother going to Ferragamos's," Marty warned. "Ruth just left, and she cleaned out the place."

At dinner one evening, Justice Ginsburg complimented my wife, Jane, on her pendant. There was a story behind that pendant, so we told it. Jane and I were in the North Carolina mountains, some 85 miles from our home. She admired the pendant in an antique store, and I urged her to buy it. She wouldn't. She said that it was enough to admire it in the store. The next time she was out of town, I drove back to the mountains and bought it for her. The Ginsburgs listened in silence. Then, Marty turned to his wife and said, "Ruth, you know that I would never do anything like that for you." What made it so funny is that that was exactly the sort of thing that Marty would have done for his wife.

It was a privilege to spend time with an amazing tax lawyer and tax teacher. It was even more profound, however, to watch the interaction of a truly amazing couple.

Robert Peroni, *James A. Elkins Centennial Chair in Law, University of Texas School of Law*

I have had the great pleasure to spend time with Marty in various settings over the past 20 years, including briefly as his faculty colleague when I was a visitor at Georgetown during the Fall 2009 semester. He was a remarkable human being in all respects and we have truly lost a giant in the tax law field. He will be sorely missed by all who had the chance to spend any time with him whether in a professional or personal setting. I am sure he is now entertaining his fellow occupants in Heaven with his great wit and sense of humor. I extend my deepest condolences to Justice Ginsburg and to the other members of Marty's family.

Randle Pollard, *Associate Professor of Law, Widener Law School*

During my attendance at Georgetown University Law Center (GULC) in the late 1980's, I made every effort to avoid taking Professor Ginsburg's tax classes. Professor Ginsburg had the reputation of being the "hardest" professor at GULC and I allowed peer pressure to sway me from taking his classes (I took my tax classes from other professors). In my later years, I learned what I missed by not having been taught "tax" by such a fine professor. Rest in peace and God bless Professor Marty Ginsburg.

Toni Robinson, *Professor of Law, Quinnipiac University School of Law*

When I was a law student at Columbia, I was a research assistant to Professor George Cooper. George was, at the time, writing a book on how high-income taxpayers passed large amounts of wealth on to subsequent generations without the imposition of tax. I and my fellow research assistant conducted many interviews on our own. But, George joined us for interviews with a few of the top tax lawyers in New York. One of them was Marty. I was amazed at his willingness to share his "secrets," knowing that they would become public. His

demonstration of an interest in good tax policy, even though revealing his techniques might lead to changes in the law, was an important lesson to an aspiring tax lawyer. That meeting with Marty, in part, led me to active membership in the Tax Section of the ABA, where lawyers, like Marty, often put their interests in the law above their financial interests in maintaining strategies for clients.

Adam Rosenzweig, *Associate Professor of Law, Washington University Law School*

Although I did not know him as well as I wish I had, Marty Ginsburg was a great teacher and inspiration to me, as well a generous supporter of my career. I almost missed out on one of the better experiences of my law school career — taking Marty Ginsburg’s Structuring Venture Capital and Private Equity course — due to the immense reputation which preceded him at Georgetown. Marty was renowned for being one of the most thoughtful, entertaining and funny professors at Georgetown while also being one of the most difficult, intimidating, and challenging. Due (in part) to my fear of the latter, I had not taken a course with Marty until my third year, at which time I fortunately decided to take the risk and enroll in his course. It was in this class where I learned the true elegance of structuring a transaction to navigate the shoals of not only the tax law, but also securities law, bankruptcy law, contract law, ERISA, and others, as well as the unique skills and value that a lawyer can bring to a transaction.

To this day, I carry two distinct memories from Marty’s class: first, “there is always a way” . . . meaning that a good lawyer should always be able to find a way to resolve a legal issue, and second, never try to win a battle of wits with Marty Ginsburg. I am still not sure which was the more valuable lesson. Marty’s humor was legendary, and I remember to this day how it could be supportive and acerbic, sarcastic and inspiring, all at the same time. The stories about his experiences with Ross Perot and the GM/EDS tracking stock and horizontal double dummy transactions, among others, exposed me to a world of the law that I had never before conceived was possible.

Marty was instrumental in helping my career by agreeing to act as a reference for me on multiple occasions, although he may have never appreciated just how much so. It soon became abundantly clear that one word from Marty Ginsburg opened doors that might have otherwise been closed. He advised me on tax practice in New York when I was deciding where to begin my career as an associate out of law school. Later, when I was beginning to consider entering academia, I asked Marty what he thought it took to be a good scholar and teacher; he answered in typical fashion that he didn’t know since he was “just” a tax lawyer. When I began as a Visiting Assistant Professor at Northwestern I sent him an email thanking him for his help obtaining the position and promptly received a response thanking me for writing him such a thoughtful note. When I was asked on the law professor hiring market which teacher of mine I would like to emulate, my answer was Marty Ginsburg. I continue to aspire to this goal.

In my experience Marty Ginsburg was truly a brilliant, witty, and inspiring teacher and lawyer. I am honored to

have been a student of his, and the legal community has suffered a great loss with his passing.

Deborah Schenk, *Ronald and Marilyn Grossman Professor of Taxation, New York University School of Law*

As everyone will note, Marty was a giant. Among Marty’s many contributions to the tax law were his efforts on behalf of tax simplification. Unlike many of us, Marty actually had a major effect. He was the driving force behind the Subchapter S Simplification Act as well as the Installment Sale Simplification Act. Marty visited at NYU the semester that Ruth’s appointment to the Court was being considered. Although I had many enjoyable conversations with Marty from which I learned a lot about triangular mergers and the like, I was struck most by his devotion to his family. He worked tirelessly to promote Ruth’s appointment and turned us all into cheerleaders for the cause. Whenever the subject of his children came up, perhaps by mentioning an article of Jane’s that I had seen, he acknowledged her success, but promptly told me about James’ latest recording. And of course I laughed more that semester than perhaps any other. His wit and wisdom will be sorely missed.

David Shakow, *Professor of Law Emeritus, University of Pennsylvania Law School*

Marty had an incredibly encyclopedic knowledge of tax law and authorities, subject to instant recall, which would surely have excited envy if displayed by someone else. But you couldn’t feel negatively about Marty for two reasons, at least. First, he was a very nice man, and that became obvious to anyone who spent the briefest time with him. Second, he was very generous. I remember sitting in on a talk Marty was giving to a group at the IRS on tax straddles, an issue I had been working on at Treasury. In the middle of the talk, Marty turned to me to explain some aspect of the tax straddle structure. The memory of Marty needing me to explain something warmed my heart for months, until I woke up one day and realized that Marty undoubtedly could have explained it himself — he was just finding a friendly way to be nice to me.

Marty also had an incredibly practical approach to tax issues. I sat in once on an ALI project’s discussion of net operating losses. The issue on the table was allowing refundability of NOLs. Stanley Surrey was there, and he was pained at the prospect but hadn’t found a way to convince the advocates of the error of their ways. Marty took a direct approach. He said, basically, “let me at ‘em.” In other words, he didn’t bother to worry through the niceties of the proposal. He basically warned those in favor of the idea that, no matter how well they thought they could draft a provision, the tax bar would find a way to exploit the proposal to achieve unintended consequences.

Marty was the sort of person you were always happy to see, and he made it clear that he was happy to see you too. He was irreplaceable and irreplaceable.

Daniel Shaviro, *Wayne Perry Professor of Taxation, New York University School of Law*

I was very saddened by the news of Marty’s death, though I had known he was ill. Truly a wonderful and lovely man (gentle, ironic, appreciative of life), as well as a preeminent and brilliant legal scholar from a different era.

He was a delightful colleague for a semester at Chicago many years ago, although I suspect the students still have nightmares thinking about the final exam he gave. (I thought it was pretty challenging.) Then again, he probably graded it gently.

In Tax I, I always mention his article “The Leaky Tax Shelter,” along with his pretended initial tax shelter idea, which was something like: “Give me your money and I’ll run off to Mexico, then you can simply claim a loss deduction!” (Leaving aside 165 limits et al. — but the point he was making, of course, was that the key to a tax shelter is NOT actually suffering the losses you deduct.)

Worldwide Tax Treaties.

*Because it always helps to see
a side-by-side comparison.*



Compare all income tax, estate and gift tax, administrative assistance, and model treaties side by side. Compare dividends, interest, and royalties withholding rates for all in-force income tax treaties. Get easy access to more than 5,800 treaties, original treaty language texts, treaty-related news and analysis and more. *Worldwide Tax Treaties* brings it all to your desktop. To learn more, please visit taxanalysts.com.

worldwide tax treaties®

taxanalysts® *The experts' experts.™*