

Paul R. McDaniel

James J. Freeland Eminent Scholar in Taxation and Professor of Law
University of Florida Levin College of Law

Scholar, Lawyer, Teacher, Mentor, Colleague, Friend

Paul L. Caron, *Associate Dean of Faculty & Charles Hartsock Professor of Law, University of Cincinnati College of Law*

James R. Repetti, *William J. Kenealy, S.J. Professor of Law, Boston College Law School*

It is with heavy hearts that Jim Repetti and I share the news that our friend, mentor, and co-author [Paul McDaniel](#), James J. Freeland Eminent Scholar in Taxation and Professor of Law at the University of Florida Levin College of Law, is seriously ill with [stage IV mesothelioma](#). We join Paul's wife Ginny and family in fervently praying for Paul.

By any reckoning, Paul is one of the most influential tax scholars and teachers of the past 50 years. Paul's signal scholarly achievement among his fifty law review articles and ten books is his pioneering work on tax expenditure analysis with Stanley Surrey, culminating in their 1985 Harvard University Press book, [Tax Expenditures](#). Paul has influenced generations of tax students with his six casebooks ([Federal Income Taxation](#), [Federal Income Taxation of Business Organizations](#), [Federal Income Taxation of Corporations](#), [Federal Income Taxation of Partnerships and S Corporations](#), [Federal Wealth Transfer Taxation](#), and [Introduction to United States International Taxation](#)).

For us, being asked to join Paul as a co-author was one of the proudest (and most intimidating) moments of our careers. In working with Paul, we have been repeatedly struck by his encyclopedic knowledge of the tax law, clear yet elegant prose, and organizational genius. But what stands out most for us has been Paul's incredible grace and patience in nurturing two junior co-authors struggling to match the high standards he set in prior editions. Jim is especially grateful to have also benefitted from Paul's tutelage as his student at Boston College Law School and later as his colleague at Hill & Barlow and Boston College.

We had to convince a reluctant Paul to allow us to share this news with his many friends and admirers in the tax community. We know you will appreciate the opportunity to send Paul your best wishes and to let him know what he has meant to you. We will print the comments received to this post in a book for Paul and his family.

Tax Academics:

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

Paul is a true gentleman - brilliant, kind and devoted to the tax law. The groundbreaking work he and Stanley Surrey did in developing and actualizing the concept of tax expenditures remains one of the most significant developments in tax theory and continues to play a significant role in the evolution of the tax law. Most of us can only dream of a career like his. He has touched not only the law but the lives of countless lawyers and law students who have benefitted from his grace and wisdom. My thoughts are with him and his family during this difficult time.

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

Paul is a true gentleman and a scholar -- always gracious and courteous to everyone he encounters, intellectually honorable and thoughtful in every endeavor.

Joseph Bankman, *Ralph M. Parsons Professor of Law and Business, Stanford Law School*

I echo Mike Livingston's comments (and the comments of many others): Paul has played a leading role in the profession while being one of the sweetest guys in the profession.

Leslie Book, *Professor of Law and Director of Graduate Tax Program, Villanova University School of Law*

I had the good fortune to have Prof McDaniel for corporate tax and a tax policy seminar in NYU. His classroom demeanor was quiet, but he was demanding and he set the bar high. His calm and good natured prodding --especially as I was stumbling through a paper on the VAT--inspired me then, and still today, as I strive to approach students in my current role as teacher. He was one of the best tax professors I had, and I consider myself very lucky to have had him as a professor for two wonderful graduate tax classes. My thoughts are with him and his family.

Fred Brown, *Associate Professor of Law & Director of Graduate Tax Program, University of Baltimore School of Law*

Paul, I very much enjoyed our time together at NYU. Your writings have been invaluable to me and many others. You are truly a giant in tax and as a person. My thoughts are with you.

Leonard E. Burman, *Daniel Patrick Moynihan Professor of Public Affairs, Maxwell School of Syracuse University*

Thanks for posting the news about Paul McDaniel. He is one of my heroes. I can understand why you were awed at the prospect of working with him.

Paul might be interested in this [op ed](#) I wrote for the Washington Post yesterday, suggesting that tax expenditures be subject to budget caps (as proposed for non-security discretionary spending).

Clearly Paul and Stanley Surrey have had a huge effect on my work and career—and many other public finance economists'. I will pray for him and his family.

Sheldon S. Cohen, *Director, Farr, Miller & Washington, Washington, D.C.; former Commissioner, Internal Revenue Service*

Paul and I met when he first came to work for Stan Surrey at the Treasury in 1967. Stanley had a great staff and Paul was one of the very best. Paul was fired by the Republican Admin when it first arrived in the spring of 1969. Paul's brother in Okla had worked against the senator from there and he insisted that Paul, a career lawyer on the tax staff be fired. Paul called me and told me this as it happen. I had resigned as Commr of IRS at noon on Jan 20, 1969. It was an odd coincidence that that day Sen. Albert Gore, a senior member of the Finance committee had called me asking for help in finding someone for his staff who could help on tax issues as the 1969 Act was beginning its move about that time. I suggested the Gore job and called Sen Gore to tell him of Paul's abilities. I take a little credit for getting Paul the opportunity which he did great work in. He is a dear friend of close to 50 years and is a worthy successor to my friend, Stanley Surrey. I send him all my best wishes.

Bridget Crawford, *Professor of Law & Associate Dean for Research and Faculty Development, Pace Law School*

Professor McDaniel is an intellectual giant in the field, and his work is one of my "go-to" resources for questions involving federal estate and gift taxation. I admire his work tremendously.

Laura E. Cunningham, *Professor of Law, Cardozo School of Law, Yeshiva University*

I will always be grateful for the kindness and generosity that Paul extended to me in the early years of my teaching career. In addition to being a supportive colleague, he became a warm and wonderful friend, and I am among those people he has touched who will sorely miss him. My heart and prayers are with him and Ginny.

Noel Cunningham, *Professor of Law, New York University School of Law*

I have known Paul for 25 years both as a friend and a colleague. He is truly a remarkable man. Not only is he an excellent scholar and teacher from whom I learned so much, but, more importantly, he is also one of the best people I have ever met. My prayers too are with Paul and Ginny.

Harvey Dale, *University Professor of Philanthropy and the Law & Director, National Center on Philanthropy and the Law, New York University School of Law*

Paul has been my friend since 1958 when we both entered law school together. Our friendship deepened when Paul joined the NYU Tax Faculty and we were then able to work together, play together, discuss together, and even argue together on a regular basis. Paul is one of the smartest, nicest, kindest people I have ever met. My life is much richer for having known him; I have learned an enormous amount from him. Debra and I went to his wedding on Martha's Vineyard at the Chilmark Community Church in May of 1997 and were so delighted to see him and Ginny so happy together. Paul is a consummate law professor and a marvelous friend. I am most grateful for the more than 50 years that I have been able to share good times and good conversation with him.

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

I've never had the pleasure of becoming acquainted with Paul. His work, however, has had a fundamental impact on the way I have thought about tax policy and presented it to students for the last 35 years. Indeed, much of my own scholarly work in the most recent years has been devoted to explaining to Paul's critics why he got it right. So I deeply appreciate his contributions and wish him comfort and contentment.

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

I got to know Paul when I visited UF back in 2005. He is a true gentleman and a great scholar. Many times I asked him about his time at Treasury in the late 1960s. I always enjoyed hearing his stories about working at Treasury during the Stanley Surrey years. My thoughts and prayers are with him and Ginny.

Mary L. Heen, *Professor of Law, University of Richmond School of Law*

We all have great appreciation for Paul McDaniel's work as an important scholar of tax expenditure theory and influential voice in the world of international tax. In addition, I'd like to thank him for his thoughtful and inspiring teaching. Paul McDaniel was my Corporate Tax professor in the spring semester of his visit at NYU, shortly after the enactment of the Tax Reform Act of 1986. It was a big class but he divided us into teams and assigned us written memos on reorganization problems. He took the time to meet with each team in his office, offering us feedback and warm words of encouragement. We all send you our own warm words of support and encouragement during your difficult fight with this illness!

David Hudson, *Professor of Law, University of Florida Levin College of Law*

Paul has been a terrific colleague here at Florida for the past several years. Always with a big smile and a willingness to help in whatever way that he could. I am lucky to have the good fortune to have met and worked with Paul.

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

Paul, I was very sorry to hear of your illness. You probably do not remember me as we only met a few times, but I always appreciated your willingness to talk with a young colleague. In recent years, as I have started to write about international tax, I found you to be one of the scholars from whom I have learned the most. I wish you and your family the very best in these difficult times.

Michael A. Livingston, *Professor of Law, Rutgers School of Law - Camden*

And one of the nicest people you'll ever meet. He could discuss everything from law to politics without ever dropping a single name or displaying the slightest bit of snobbery . . . and he had more basis to be a snob than most. I don't think they make them quite like this any more.

Charlene Luke, *Assistant Professor of Law, University of Florida Levin College of Law*

I joined UF in 2008 as an assistant professor. It can feel a bit surreal to have The Paul McDaniel sit in on a class or read an article rough draft, but Paul always knows how to provide invaluable advice with just the right mix of encouragement and caring. I feel very fortunate to have Paul as a colleague and mentor.

Eric A. Lustig, *Professor of Law, New England Law School*

Paul--Ann and I are so sorry to hear of your illness. My thoughts go back to Gainesville in Spring 1993 and Tax Policy, tennis (played and watched), Pasta Palace, talking politics and good paperback mysteries. We are thinking of you and Ginny.

Bill Lyons, *Richard H. Larson Professor of Tax Law, University of Nebraska College of Law*

Paul introduced me to the study of federal income taxation when I was one of his students at Boston College Law School. His skillful blending of tax policy and careful technical reading has shaped and informed my teaching style. I have been teaching federal income taxation courses since 1981 and I have yet to repay my debt to Paul. My thoughts and prayers are with Paul and his family.

Ray D. Madoff, *Professor of Law, Boston College Law School*

I am forever appreciative of the significant role that Paul McDaniel played in my career. I went to work at Hill and Barlow for the express purpose of being able to study with the master. He did not disappoint. Paul McDaniel was everything one could want in a role model: extraordinarily knowledgeable, creative in his thinking and always mindful of the human aspect of tax. Despite his extraordinary accomplishments, at heart he was always the boy from Oklahoma. It was a great honor to work with him and he will leave a gaping hole. My prayers go out to Paul and his family that Paul defies the odds and continues to lead the way for us for a long time to come.

Marty McMahon, *Stephen C. O'Connell Professor of Law, University of Florida Levin College of Law*

I can honestly say, without reservation, that except for my wife, Pam, Paul McDaniel has been the most important positive influence in my life. Without Paul as a role model and mentor, I never would have been where I am today. I enrolled in Boston College Law School in the fall of 1971 largely because I had no idea what I wanted to do after graduating from college. I drifted through my first year of law school, wondering whether any of it really interested me, but when I encountered the Tax I course, with Paul as my teacher in my second year of law school, I was captivated by both the Professor and the subject. In that class, and several in subsequent classes, Paul inspired me to become a tax lawyer and instilled in me the ambition someday to become a law school tax professor. After a few years of practice, I visited Paul at B.C. to ask how to try to obtain a law school teaching position, and he helped me understand the process, as a result of which, with him as a reference, I landed a law school teaching job. In everything I have done as a law school professor, I have striven to model myself after Paul, thinking that if I could just measure up by some small fraction, I should consider myself to have done well. Over the years, I kept in regular contact with Paul to seek advice, and seven years after I started my law school teaching career, he invited me to join him as a junior coauthor on the casebooks of which he had by then become the senior coauthor (as a protégée of Stanley Surrey). That collaboration, which has been the principal focus of my scholarly academic pursuits ever since, has now lasted nearly 25 years and is still going strong. Most important of all, however, was the sequence of events that began with a telephone conversation between Paul and me a few days before Christmas in 2003, which started as purely social call, but which ultimately resulted in Paul joining me as colleague on the faculty at the University of Florida College of Law in the summer of 2004. At long last, I was able to work on a daily personal contact basis with the one person who had most shaped my entire professional life. I am forever indebted and grateful to Paul for all that has done for me and for being the most wonderful friend and colleague imaginable. Thank you, Paul, from the bottom of my heart.

Lori McMillan, *Associate Professor of Law, Washburn University School of Law*

Paul was the head of the International Graduate Tax Program when I did my International Tax LLM at NYU. He is one of the most brilliant yet kindest men I have ever met, and I thoroughly enjoyed learning from him. He was very good to those of us in the program, and it was easy to forget his high profile when interacting with him. He's a large part of why I became a law professor. My thoughts are with him and Ginny as he battles this disease. The world is a better place for having known him.

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

I am so sorry to hear about Paul's illness. He is one of the most decent and talented people that I have had the pleasure to get to know in the academic world. He is a wonderful friend and colleague and dedicated and caring teacher. And, of course, he is one of the top tax expenditure theory and international tax scholars, whose work has served as a great inspiration to those of us who also write in those fields.

Paul, thanks for everything. My thoughts and prayers are with you and your family.

Kerry Ryan, *Assistant Professor of Law, Saint Louis University School of Law*

I had the good fortune to cross paths with Paul during my VAP year at UF. He is a model academic and a model person. My thoughts and prayers are with him and Ginny.

Deborah Schenk, *Donald and Marilyn Grossman Professor of Taxation; Editor-in-Chief, Tax Law Review, New York University School of Law*

It was my pleasure to be part of the tax group at NYU when Paul was the director. Paul was such a talented teacher, scholar and administrator. It was a delight to walk down the hall and talk with him about all things tax (and occasionally other things as well). He was so generous with his time and I always came away with a greater understanding of whatever topic we had hashed out. We are still benefitting from his work at NYU since he was the founder of our International Tax Program. The wonderful students that come our way come in large part because of the curriculum he created. I've also benefitted from his several coursebooks that are worthy competitors and of course his work on tax expenditures--a lasting tribute. Most of all I benefitted from just knowing Paul the person--he is such a kind, gentle, good human being, free of arrogance and pomp. There are not too many people who are giants not only in their profession but also in their family, community, and church.

Our thoughts and prayers are with him and Ginny.

Len (Leo) Schmolka, *Professor of Law, New York University School of Law*

First and foremost, Paul was a dear friend, always generous with his wise counsel, laughter, good humor and rational views on politics, people and life. Some of his jokes were clunkers, but that happens to the best of raconteurs.

As a tax lawyer and scholar, Paul seems to be most often recognized for his contributions to tax policy via tax expenditure analysis. I, however, recognize him for the extraordinary breadth and depth of his knowledge and insights across the entire spectrum of income taxation and wealth transfer taxation. Few of his generation were his equal in that.

Paul's door was always open. Countless times I'd wander into his office across the hall from mine with a perplexing question about some tax issue or another. No matter the subchapter or chapter of the Code involved, Paul usually had a ready answer, most often correct, but invariably an unerring instinct about what the right answer ought to be. I never left his office without knowing more, generally much more, than when I entered.

Ever since Paul left NYU and Washington Square, I have sorely missed our collegial exchanges and our many, many enjoyable dinners together.

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

Paul McDaniel is a great scholar and a wonderful man. I was lucky to have him as a colleague for several years at NYU, where he played a huge role in directing our tax program and helping to upgrade it. When Paul was named the head of the NYU tax program, I joked that John Sexton (our dean at the time) had picked Paul because he needed a "wartime consigliere." The quote is of course from *The Godfather*, when Michael tells Tom that he's out as consigliere for failing to fit this bill. The joke was that, on the one hand, we really did need someone to take on the job aggressively, as Paul could and did, but at the same time that the notion of Paul being a war maker is absurd.

Paul is a lovely and gentle man, and as a scholar is exceptionally scrupulous and rigorous. We had some very interesting conversations about tax expenditures (on which he presented some of his work at the NYU Tax Policy Colloquium), and he offered keen insight into Stanley Surrey's dual objectives in TE analysis of both offering a neutral descriptive tool and trying to give his own side a leg up in the tax reform debate. Paul believes that TE analysis should just be a neutral descriptive tool, leaving the tax reform battles to be conducted separately on their merits. He also has pioneered expanding the concept to other countries and other taxes. I was very sorry when he left NYU to go to Florida, although with the terrible winters we've been having I can certainly see the logic of it.

My thoughts and best wishes are with him in these tough times.

Miranda Stewart, *Associate Professor of Law & Co-Director of Taxation Studies, Melbourne Law School, Australia*

Paul and Ginny: You know all this! - I was privileged to have been taught by Paul in the International Tax program at NYU more than a decade ago, for which he was an innovator as in so many other areas of tax teaching and research. His influence on tax scholars and professionals over the last two decades has been global in reach. He hired me then to teach at NYU and with his mild suggestion that I develop a comparative tax policy course, initiated my research interest in tax reform processes across countries that continues to this day while I have returned "down under". It was a pleasure to visit Paul at U Florida a couple of years ago and to see Paul and Ginny in their beautiful home. Thinking of you both at this tough time.

Victor Zonana, *Adjunct Professor of Law, New York University School of Law*

Paul is a well grounded scholar, a visionary and a real gentleman to boot. Nearly 40 years ago I had the privilege of serving as editor-in-chief of the Tax Law Review. One of the first articles I selected and personally edited (though Paul's work needed very little editing) was his article on the charitable contribution deduction. The ideas are still robust and resonate today. Paul's initiative in starting the International Tax Program at NYU and developing it to maturity and worldwide recognition over a brief seven-year period is a superb achievement. I am very fortunate to be able to teach this year and next in that program (another connection to Paul). Paul was real friend and supporter when I had occasion to visit at NYU on a sabbatical from practice in the Spring of 1994. His door was always open, he always had a welcoming smile on his face and his words and advice always wise. Thank you, Paul, for being ...Paul.

Former Students:

Nicholas Fisher, *LL.M. 2009, University of Florida Levin College of Law*

I was privileged to sit Professor McDaniel's classes last year at UF. I greatly appreciated his writing, his critiques on my writings, and his cheerful way. My family's prayers are with him this evening.

David Meranus, *LL.M. 1993, University of Florida Levin College of Law*

As a UF LL.M. it was my honor and a privilege to be introduced to Tax Expenditure Analysis from the "pioneer" himself. A true gentleman. I wish him well.

Bonnie Moynihan, *J.D. 1981, Boston College Law School*

Paul McDaniel played a major role in my legal career. I took his Federal Income Taxation course at Boston College Law School in 1979 and never looked back. After law school I had the good fortune to work for Paul and Stanley Surrey on an international tax expenditure project. With Paul's encouragement I then went to the Massachusetts Department of Revenue to develop a state tax expenditure budget and have been there ever since. Paul is a great teacher, the very best, and as others have said, a kind and wise person. I'm so sorry to hear of his illness and wish him well.

Micah Stewart, *LL.M. 2005, University of Florida Levin College of Law*

Prof. McDaniel greatly influenced my decision to focus on international taxation. I consider myself lucky to have studied under such a wise and kind man. He is my thoughts and prayers.

An Anonymous Former Student:

I have never met you, but I write to express my gratitude for your contribution to my life's trajectory.

As a J.D. student, I was taught Income Taxation from your textbook. I so enjoyed the subject matter (animated by your wonderful book) that I decided to further pursue tax law at the LL.M level. At NYU, I learned the estate and gift tax from your wealth transfer textbook. I can tell you that estate and gift tax was my favorite course, largely due to the wonderful textbook. Whereas most tax courses focused on plowing through dry revenue regulations and the like, your book managed to make the subject of transfer taxation interesting and relevant.

Therefore, it is no accident that I have focused my newly-budding career on estate planning.

Thank you, and God speed.