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Marvin Chirelstein: A Tribute*

RICHARD D. POMP**

The *Law Review* asked me to say a few words of welcome to Professor Chirelstein and reminded me that he has a train to catch shortly after lunch. Knowing how professors are programmed to speak in 50 minute slots, members of the *Review* admonished me to be brief. They suggested that I have a good opening, a good closing, and that the two should occur very close to one another. I will follow their warnings and keep on schedule although, with the exception of our *Review*, keeping on schedule is not usually associated with law journals. Perhaps I can be a role model.

What the *Law Review* did not realize when they asked me to speak is that I started my career under Professor Chirelstein's gaze. For on the wall of my office at Harvard Law School's International Tax Program was a picture of Marvin, relatively fresh out of law school, which met my eyes every time I looked up. In retrospect, that was about as close as I've ever come to having an icon on my wall—unless you count my poster of Madonna.

What Marvin was doing on my wall provides some insight into our guest today. In the picture he is flanked by two luminaries in the field of taxation who would be the first inductees into anyone's tax hall of fame. On one side of him was Stanley Surrey, who left Harvard soon after the photograph was taken to become the Assistant Secretary of Tax Policy under Presidents Kennedy and Johnson. Surrey's work in Washington and his writings on tax policy while at Harvard have helped shape much of our current thinking about the income tax. On the other side of Marvin was Ollie Oldman, Professor of Law at Har-

* Remarks delivered by Professor Richard D. Pomp at the Connecticut Law Review luncheon in honor of The Day, Berry & Howard Visiting Scholar, Professor Marvin Chirelstein, October 11, 1996.

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vard and then Director of the International Tax Program, who probably is the father of more tax systems in the developing countries than any other person in the world.

In the photo, both of these luminaries are smiling rather mysteriously at Marvin—part pride, part complacency. Later I learned that their smiles reflected their satisfaction—and relief—in snagging Marvin and convincing him to come to the International Tax Program and undertake the Herculean task of working on the U.S. volume of Harvard's World Tax Series. The goal of this series was to produce the definitive treatise on the tax system of most of the world's major countries.

This hope for the series was never fulfilled because the undertaking was beyond the capability of most scholars around the world. But Marvin did not know this. Some at the International Tax Program harbored private doubts about the feasibility of producing a volume on a tax system as complex as that of the United States—but someone forgot to tell Marvin the project was a dubious one, and being relatively fresh out of law school, he did not know any better. And so, a few years later the volume on the United States was published—all 1400 pages of it. For many years it was the only book on the US tax system that could be found in the developing countries. Indeed, at one time it was virtually impossible to walk into the office of the Minister of Finance or the Commissioner of Taxation of any developing country and not find Marvin's work close at hand.

Most people would have been content ending their careers with a magnum opus on the U.S. tax system, but for Marvin it was not the capstone but just the beginning. A series of law review articles were to follow, including some, such as the one on Learned Hand and tax avoidance, that rank among the most frequently cited in the tax literature.

For students, however, the name Chirelstein is not associated with the World Tax Series volume, or his seminal articles, but rather with salvation, or as one of the advertisements for this morning's talk put it, "Yes that's Chirelstein, the man responsible for getting you through contracts and federal income tax." Salvation takes many forms in life, but for tax students it comes in the form of a primer known as *Federal Income Taxation: A Guide to the Leading Cases and Concepts*. Like a biblical primer, it has answered many student prayers. For the few here who have not read it, the primer is not a treatise in the classical sense, nor does the label "hornbook" do it justice. Rather, it is an intellectual *tour de force*: a distillation of a lifetime of insights garnered by someone who has worked in government, on Wall Street, and in academia.

For those of us in the academy the primer represents the quintessence of legal scholarship, a rigorous intellectual investigation into the deep structure of the income tax, illustrating its internal consistency, harmony and integrity, while also exposing many of the underlying tensions and cross currents. Remarkably, Marvin presents this perceptive and sophisticated treatment of the income tax, oftentimes mathematical in nature, with the same wit and grace and occasional wryness that we heard during his talk this morning. As the members of the Review here will attest, he has the rare talent of making the most difficult material accessible and much to the amazement of many a student, he even makes the whole process enjoyable.

But you don't have to take my word for it, the numbers speak for themselves. In what is no doubt a record in tax annals, the book is in its 7th edition, nearly 20 years in print, and has sold at least 300,000 copies. The book has inspired lots of Chirelstein "wannabees" but no one comes even close. All of us who teach tax envy the primer, and not just because of the royalties. It stands alone in the literature as a rare gem.

The World Tax Series volume and the primer would have been fitting bookends for the career of most mortals—but not for Marvin. Not content to rest, he has replicated the tax primer with a book on contracts, equally successful, which my colleagues in that field describe with the same awe and respect that we in the tax field describe the tax primer.

On behalf of the faculty, I welcome you Marvin, as someone who embodies so much of what we all strive for in the academy. We look forward to the eighth edition of Chirelstein, the book, and look forward to many more chapters in the life of Chirelstein, the man.

