2003 DISTINGUISHED SERVICE AWARD RECIPIENT:
M. BERNARD AIDINOFF
by Paul J. Sax, San Francisco, CA

Our Tax Section, grateful for the success it has enjoyed by reason of the inspiration and direction of M. Bernard Aidinoff of New York, is delighted to bestow its Distinguished Service Award upon its good friend and esteemed colleague, known everywhere as Bernie. Conveying the passion of his commitment to scholarship and excellence, Bernie charted the course for The Tax Lawyer as an early Vice Chair-Publications, guiding it to its current status as the preeminent work of scholarship in the tax law. Vigorous in promoting the role of the Section as the voice of tax law professionals of America, he persuasively urged the Section to avoid parochial “Washington and others” status, achieving a rotation of leadership throughout the country that continues to characterize our position as the tax law voice for America. Dedicated to fairness in the tax system, he was a leader in the successful movement to abolish “secret law” and require publication of private letter rulings. His firm insistence on a tax lawyer’s duties to the tax system and the law drove him to push the Section and the ABA to restate the standard for asserting a position in a tax return, effectively reversing the erosion of the “reasonable basis” standard.

Bernie traveled a long way from his home town of Newport, Rhode Island to the Manhattan headquarters of the senior management of Sullivan and Cromwell. The training of legends doubtless helped. After Harvard Law School, for Bernie there was a clerkship with Judge Learned Hand, service as protégé of the legendary Norris Darrell, and time as a junior lawyer under the stern leadership of Arthur Dean at S & C.

His career and service at the bar have been extraordinary by any measure. Bernie became active in the Section as a leader of the Special Committee on Regulations Process, setting the respective roles of the Treasury and the Service in writing regulations. He rose to Vice Chair (Publications), to Chair of the Section, followed by years of service on the Section’s Formation of Tax Policy, Special Projects and Nominating Committees. He was instrumental in the planning of two invitational tax compliance conferences, and for five years chaired the blue ribbon ABA Commission on Taxpayer Compliance. Bernie served six years in the House of Delegates, and at the American Law Institute was Chair of the Tax Program Committee and a consultant on every major corporate, partnership or foreign tax project since 1974, receiving the John Minor Wisdom Award for his contributions to ALI.

Bernie’s stature in the community rivals that of his stature at the bar, as a member of the Council on Foreign Relations, the Lawyers’ Committee for Human Rights, Counsel for President Clinton’s Legal Defense Fund, long-time corporate director of American International Group, Inc., ten years as Chair of the Orchestra of St. Lukes and as Advisory Director of the Metropolitan Opera, and most recently chair of the capital campaign to maintain the oldest surviving colonial area synagogue, the 250 year-old Tuoro Synagogue in Newport, Rhode Island.

Never at a loss for guile, Bernie is remembered best by some for the carefully tailored Section resolution that banned smoking at (a) committee meetings and (b) plenary sessions, enabling him, cigar in hand, to rule out of order a motion to ban smoking at a Council meeting.

It is not only with great pride but also thanks for what he has accomplished professionally and in the larger community that we present the American Bar Association Section of Taxation 2003 Distinguished Service Award to our cherished friend and colleague, M. Bernard Aidinoff.