2000 DISTINGUISHED SERVICE AWARD RECIPIENT:
FREDERIC G. CORNEEL
by Paul J. Sax, San Francisco, CA

At its May Meeting, the Section of Taxation will present its Distinguished Service Award to Frederic G. Corneel. For so long it seems the mind of man runneth not to the contrary, Fred Corneel has, in his inimitably gentle way, served as an active and visible model for the better aspirations of generations of young tax lawyers, and the conscience of the Section of Taxation.

Emigrating from Berlin, Germany in 1937, his education was interrupted after graduation from Little Rock Junior College in 1941 and a year at the University of Arkansas by service in the U.S. Army. Returning in 1946 (purple heart, bronze star, silver star), he served on the Columbia Law Review and graduated from Columbia Law School in 1948. After some years with each of the Allied High Commission for Germany and Willkie, Farr & Gallagher, New York, he found his way to the firm of Sullivan and Worcester, Boston, in 1960, where he has since practiced in estate planning and family business generally, and in the handling of IRS disputes of all kinds.

Devoted to the law, he has authored more than forty articles and chapters of books on taxation. For many years he has lectured on ethics and estate and tax planning in the Graduate Tax Program of Boston University Law School, and at Harvard Law School. Dedicated to the pursuit of law improvement, his was a seminal role in the development of the legislation that became Chapter 14 of the Code and the provisions for electing small business trusts to own S corporation stock. He vigorously advanced his case for the revision of taxation of small business, and greeting with some skepticism the experience of testifying before a Senate Finance subcommittee, took his appeal to the people through appearances on the "Johnny Carson Show" and the "MacNeil-Lehrer Report," and in Playboy Magazine and the Manchester Guardian.

Honors have followed. In 1989 and 1990 he served as a member of the Commissioner's Advisory Group. He has served as Chair of the Section of Taxation's Committees on Small Business and Standards of Tax Practice, Chair of the Section of Taxation of the Massachusetts Bar, twice Chair of the Boston Bar Association Committee on Ethics, Regent of the American College of Tax Counsel, and Member of the American College of Trust and Estate Counsel. Active in town affairs at his home in Wellesley, Massachusetts, he serves as a director of the Ford Hall Forum, trustee emeritus of McLean Hospital, and Secretary of the Fidelity Non-Profit Management Foundation.

Most notably, Fred Corneel is the author and inspiration behind Guidelines to Tax Practice, 31 Tax Lawyer 551 (1978), Guidelines to Tax Practice Second, 43 Tax Lawyer 297 (1990), adopted by numerous law firms, and is commencing work on Guidelines to Tax Practice Third. Blending the dry tomes of ethics with good common sense and no small wit (once having described himself as a "sort of part-time nun"), Fred Corneel and the Guidelines enter the 21st century more vital, and clearly more necessary, than ever. As he explained when introducing Guidelines Second, "Obviously, we try to do all we can to help our clients achieve their business and personal goals at the lowest tax cost, by performing our work with an understanding for their needs, competently, efficiently, and with dedication, imagination, and intelligence. But we work for tax reduction only to the extent we can do so ethically. In the long run that standard is likely to work best for most of our clients; in any event, it is essential to this firm's practice and that of each lawyer who participates in our practice."

It is with pride, and with gratitude for his decades of exemplary leadership in professionalism at the tax bar, that the Section of Taxation will present this Distinguished Service Award to Mr. Corneel.