On May 5, 2006, the Tax Section presented its Distinguished Service Award to Martin D. Ginsburg, professor of law at the Georgetown University Law Center and of counsel to the law firm Fried, Frank, Harris, Shriver & Jacobson LLP in Washington, DC. Prof. Ginsburg has been active in the tax bar for nearly 50 years. Fully enumerating all of his accomplishments and achievements would fill a book; unfortunately, space permits no more than a Reader’s Digest version commencing with his college years.

Prof. Ginsburg played golf at Cornell University—quite well by most accounts—and then studied law at Harvard University. Without the golf game to distract him from his studies, he graduated magna cum laude. On a blind date at Cornell, he met a young woman named Ruth and eventually married her. It may fairly be said that he married well. Though it comes as a shock to the tax-centric among us, Prof. Ginsburg’s wife is actually more famous than he.

After finishing law school, Prof. Ginsburg joined Weil, Gotshal & Manges in New York City in 1958. He began teaching at New York University School of Law in the 1960s, and, to the benefit of the many students who have enjoyed his classes (and the fright of some overwhelmed by his awesome intellect), joined the faculty of Columbia Law School on a full-time basis in the late 1970s. His tenure there would be brief.

Ruth Bader Ginsburg’s appointment to “a good job in Washington,” as Prof. Ginsburg termed it, the United States Court of Appeals for the D.C. Circuit, brought Prof. Ginsburg to Georgetown University in 1980. In 1993, President Clinton appointed Judge Ginsburg to an even better job—Justice of the United States Supreme Court. Since then, it has been observed that the Supreme Court is at least 11% right in tax cases.

In addition to Columbia and Georgetown, Prof. Ginsburg has taught at Harvard, Stanford, and Chicago and abroad in Austria and Holland. He is highly sought after as a speaker for seminars and conferences, both in the United States and abroad, and has testified many times before Congressional Committees, always at the Committees’ invitations. His testimony has addressed topics ranging from simplification to complication and included corporate reorganizations, S corporations, straddles, installment sales, tax reform, and tax shelters, topics still relevant today.

Prof. Ginsburg is also a prolific writer. While his best known work is Mergers, Acquisitions, and Buyouts, which he co-authored with Jack Levin, and which no corporate tax practitioner would be without, Prof. Ginsburg has also authored articles on diverse topics such as executive compensation, consolidated returns, net operating loss limitations, partnerships, charitable contributions, and the IRS private letter ruling process.

In addition to teaching and writing, Prof. Ginsburg has maintained an active—one might say cutting edge—practice. For example, Prof. Ginsburg designed a class of stock that tracked the performance of a subsidiary within an affiliated group. The special classes of stock, which came to be known as “tracking stock” or “alphabet stock,” pleased his client, but perplexed the Treasury Department as it struggled over what to do with Prof. Ginsburg’s creation. Eventually, it agreed with Prof. Ginsburg on the taxation of alphabet stock. Out of respect for his creative lawyering, Ross Perot endowed a Chair in Taxation at Georgetown in Prof. Ginsburg’s name.

With a gift for color commentary and simple, sage advice, Prof. Ginsburg has brought his enormous practical experience to the classroom, engaging his students in the real world effects of dry and complicated tax laws, and in the process, converting many a reluctant student of tax into an avid tax lawyer. To a student inquiring of the benefits of an LL.M., he advised, “If you have a choice between going to the symphony and the opera or getting an LL.M., you should go to the symphony and the opera.” He once explained the dangers of a course of action by warning that the Commissioner’s rod would turn into a serpent that would bite the Commissioner on the hind part.

Prof. Ginsburg has served on the Council of the ABA Section of Taxation and as Chairman of the New York State Bar Tax Section. He is a Fellow of the American College of Tax Counsel and the American Bar Foundation and holds numerous other honorary degrees and awards.

Prof. Ginsburg has served as an advisor—formally and informally—to the New York State Tax Commissioner, the Commissioner of Internal Revenue, the Joint Committee on Taxation, the U.S. Department of Justice, and the U.S. Treasury Department. Again and again, he has given selflessly of his time, intellect, and talent. In doing so, he has set an example to which all of us—especially those who have benefited from his tutelage—can aspire.

—Pamela F. Olson, Washington, DC