The Section of Taxation honors Stefan F. (“Stef”) Tucker as the recipient of its Distinguished Service Award for 2015 in recognition of his lifetime service to the Tax Section and the tax system.

Stef was born in Detroit, Michigan, on December 31, 1938, and moved to Flint when he was ten years old. After graduating from Flint Central High School in 1956, Stef attended Flint Community College for two years, where his only grade lower than an “A” was a “B” in square dancing. He then transferred to the University of Michigan, first for two years at the business school and then three years at the law school, where he was on the law review and a member of the Order of the Coif. Stef recalls that the Michigan football teams while he was there were the worst in Michigan football history and that the basketball team was almost as bad. Stef still lives and dies with the fortunes of his beloved Wolverines. (Go Blue!)

Stef met his wife, Marilyn, while he was in the business school and they were married in 1961, shortly before Stef began his second year of law school. They have two sons, Matt and Larry.

A week after graduating from law school, Stef went to work as a law clerk for Judge Clarence Opper at the U.S. Tax Court. Stef got the job without so much as an interview and did not know until he arrived at the Court (then on the second floor of the IRS National Office Building) which judge he would be clerking for.

After his clerkship, which was cut short by Judge Opper’s death, Stef went to work as an associate with the Arent Fox law firm in Washington. For a while, Stef was the only associate in its business group and, thus, got exposed to several related areas of the law, including tax, estate planning, mergers and acquisitions, real estate, and partnerships. After ten years, first as an associate and then as a partner, Stef decided that Arent Fox had grown too large (from 23 lawyers when he arrived to 120 lawyers in 1974). He and four others left to form Tucker, Flyer, and, although they vowed to stay small, that firm grew to 55 lawyers by 1999. After 25 years, Tucker, Flyer merged with Venable on January 1, 2000, where Stef still practices full-time.

Stef’s practice, since his early days at Arent Fox, has always been much broader than a tax practice. As past Section Chair Herb Beller describes it, Stef “has developed a unique practice niche in the Washington area, counselling individuals and closely-held businesses on a broad range of sophisticated tax, estate planning, real estate, and other legal matters.” The breadth of Stef’s expertise is evidenced by the fact that he is a member of not only the American College of Tax Counsel, but also the American College of Real Estate Lawyers and the American College of Trust and Estate Counsel. Stef likes to say that he is not really a tax lawyer. Rather, he views himself as a generalist with a tax orientation. He often says his true specialty is “dysfunctional families” and that his practice today is more social work than legal work.

Stef’s “second career” has been teaching. He started teaching in 1969 at George Washington University Law School, initially co-teaching a corporate income tax course with Judge Theodore Tannenwald for five years. During those early years, Stef also
developed his own course on Tax Planning for Real Estate Transactions, which he taught at GW from 1971–1990. Stef recalls that before the 1986 Tax Reform Act almost destroyed the real estate economy, he averaged over 100 students per class. After 1986, that number was cut in half for several years.

In the late 1980s, Steff also taught the taxation of compensation and deferred compensation at the University of Miami Law School. He then realized that ERISA had taken over the world of deferred compensation and, not wanting to become an ERISA expert, Stef brought this brief chapter in his teaching career to a close.

In 1990, Stef moved from GW to Georgetown law school and has taught in its Tax LL.M. program ever since, first in a lecture format and later in seminars.

Since 2010, Stef has also been teaching at his alma mater, the University of Michigan Law School. He has managed to schedule both of his classes on Friday (one in the morning, one in the afternoon) so he can catch Saturday football games when the Wolverines play at Michigan Stadium.

Over the years, Stef has authored or co-authored over 60 articles, some of which (e.g., “An Appreciation of Depreciation”) reflect his soft spot for puns (and notoriously bad jokes!). He has also written a treatise entitled Tax Planning for Real Estate Transactions, which he and others use in teaching courses in this area.

Stef joined the Tax Section in 1964 when he became an associate at Arent Fox. He joined and later became Chair of the Committee on Real Estate (then called the Committee on Real Estate Tax Problems). Among other positions, he served on Council and as Vice-Chair Committee Operations, and then as Chair of the Section in 1998–1999. During his term as Chair of the Section, he spearheaded the development of a long-range plan emphasizing diversity and participation by younger members—an emphasis that continues to be a top Section priority to this day. Pam Olson, who served as Section Chair two years after Stef, describes him as, “Unfailingly committed to diversity. I can’t think of anyone who focused more on identifying talented women and minorities and encouraging their participation in the Section.” Stef also served as the Tax Section’s Delegate to the ABA House of Delegates for a number of years.

As Chair of the Section, Stef testified before the House Ways & Means Committee at a hearing focused on the role of accountants in the tax shelter industry. Deviating from his written testimony (largely prepared by Ron Pearlman, who was Vice Chair Government Relations at the time), Stef observed that tax lawyers were also a significant part of the problem. Paraphrasing Pogo, Stef told the Committee, “We have met the enemy, and sometimes it is us.”

Stef has somehow also found time to be active in community affairs, serving lengthy stints as an officer and board member for Washington Performing Arts, the Jewish Foundation for Group Homes, and the Jewish Community Center of Greater Washington.

Perhaps Stef’s greatest contribution over the years has been his mentorship of countless students, former students, young (and not so young) Tax Section members, law firm associates and partners. Many have noted his leading role in encouraging young tax lawyers to become more involved in the Tax Section. In the words of Paul Sax, who succeeded Stef as Section Chair, “More than any other single person, Stef has made the Section a welcoming and happy place, providing an apt culture for spreading his enthusiasm for practicing honestly and with excellence.”

It is an honor and a pleasure to recognize Stef Tucker as the recipient of the Section’s 2015 Distinguished Service Award.

— William M. Paul, Washington, D.C.