

Phillip L. Mann — 2012 Distinguished Service Award Recipient

By Richard A. Shaw*

The Section of Taxation is pleased to honor Phillip L. Mann in 2012 as the recipient of its Distinguished Service Award in recognition of his outstanding lifetime service to the Tax Section and the tax system it serves.

In 1995, the Tax Section created the Distinguished Service Award as a special recognition to express its appreciation to a member who has throughout his or her legal career exemplified the highest standard of the tax profession and made an exceptional contribution to the Section and the improvement of our tax profession, tax laws, and policy.

This year's tribute is made to honor the extraordinary contribution of Phil Mann through his commitment to sound tax law and policy, to fair and effective administration of the tax system, and to the importance of the role of the Tax Section.

Phil was born and raised in the town of Alva, a dot on Oklahoma's western panhandle. Phil initially attended the University of Oklahoma and upon transferring to the University of Texas after a year, he proceeded to graduate in five years, obtaining both a Bachelor of Business Administration degree and his LL.B. in 1962, at the age of 22. At UT, Phil converted to become a lifelong Texan, especially relishing the successes of the Darrell Royal football teams during his college days.

Perhaps the most significant achievement of Phil's Texas years was his October 13, 1962, marriage to Barbra Roloff of Victoria, Texas—a partnership that will celebrate 50 years of marriage this year. Blessed with two

children, Mike and Lisa, and three grandchildren, they are a family of educators, including both Mike and his wife Carrie Brennan, living in Tucson with their twin sons, Henry and Daniel, and Lisa, in Denver with her daughter, Erin. Phil's brother, Bill, is a professor in Koln, Germany, and his sister, Marcia, teaches in Tulsa, Oklahoma. Barbra has always been very active in Washington, D.C. affairs, serving on the Washington Women's Heart Board and other Washington organizations, and especially, as our favorite docent at the National Gallery of Art. She has been particularly important to the Tax Section, serving longer than anyone as an influential and valuable member of the Programs and Meetings Committee, responsible for organizing companions' tours at Section meetings, as well as planning the venues and events for Section meetings.

Phil began his legal career at the Houston firm of Fulbright & Jaworski in 1962, following a brief stint at the Peat Marwick accounting firm and active duty with the Texas Air National Guard. At Fulbright he engaged in a broad tax practice, including estate planning, tax controversies, and related litigation before moving to mergers and acquisitions, and real estate partnership transactions. This led to partnership in 1970, but soon thereafter came the call to government service. He served at the Treasury Department from 1973 to 1975, as Deputy Tax Legislative Counsel and then as Tax Legislative Counsel, in the administrations of Presidents Nixon and Ford. He returned to Fulbright, at its



Washington, D.C. office, to work in tax consulting, rulings, policy work, and SEC enforcement, there maintaining associations with future distinguished Tax Section Chairs Charles Hall, Ken Gideon, and Steve Salch.

Phil's distinguished career as a member of Miller and Chevalier, Chartered, began in 1982 with his relocation to that tax law firm, and includes his collaborations there with such major figures in the tax law as former Treasury Assistant Secretary (Tax Policy) Jack Nolan and former IRS Commissioner Larry Gibbs. Phil's leadership in the firm included serving as chair of its executive committee. His practice includes representation of large corporate taxpayers, the energy industry, and the financial services industry, as well as tax policy and tax legislative issues.

Phil's career has been characterized by his continual pursuit of a better tax system through the effective use of his positions in tax professional organizations. He possesses a unique ability to see beyond the horizon for developments in law, policy, and practice. Past Tax Section Chair Susan Serota points out that as trustee and later President of the American Tax Policy Institute, Phil induced the Institute to take the leadership role in setting up

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the National Tax Gap Conference in Washington, D.C., in 2007 to examine and seek means for remedying the loss of revenue caused by nonreporting taxpayers. It was a major cooperative effort between private practitioners, industry, and government in an ongoing effort to develop a more complete understanding and ideas for solutions to a perennial tax system problem.

In response to Commissioner Rossotti's IRS Modernization effort of 1998, Phil was tapped to lead the presentation of the IRS reorganization to a private sector in which the IRS Districts and Regions were transformed into IRS Divisions and industry groups. His success in helping to smooth this path naturally led to his service as the Tax Section's first Coordinator with the Large and Mid-Size Business (LMSB) Division of the IRS during and after its internal reorganization. His leadership enabled the Section to substantially improve its program to provide active response capacity and coordination with LMSB. Not surprisingly, he was called upon twice, in his capacity as a public volunteer, to serve one term as member and another as Chair of the IRS Commissioner's Advisory Group, in 1987–1988 and 1994–1996.

A significant contribution in his professional career has been Phil's service to the ABA through the Tax Section. As a prominent leader and as Chair of the Section, he has always been available to take on opportunities and challenges that carry out the missions of the Section, provide greater active participation for members in the Section, and enhance the role of the Section in

the development and maintenance of more effective, efficient, and fair tax laws. While Chair in 1997–1998, he emphasized the Section's need to increase greater "public awareness regarding the tax system." He initiated the establishment of the Section's first Vice-Chair for Communications, resulting in the appointment of Bill Wilkins, and creating greater visibility with the public, the bar, and government agencies for the Section's many contributions to law, policy and administration. During his term as Chair and later on the Section's five-member Tax Shelter Task Force, he also gave inspiration and direction to what became a multi-year effort to address the abusive tax transactions that had become rampant in the late 1990s—an effort that bore fruit after years of coordinated efforts in the adoption of major legislative changes. As an officer and leader of the Section, Phil was a vigorous supporter of more opportunities in the Section to increase pro bono tax clinic support and training throughout the country, increased funding for more and better tax law scholarships, and greater congressional funding for the IRS.

On a personal basis, Phil has always been a team leader providing excellent, positive rapport with everyone with whom he has worked. His successor as Tax Section Chair, Stef Tucker, emphasized that he was a great listener "who made us feel important." He always engendered a sense of cooperative effort to get a mission accomplished. The Section benefited from his pragmatism and thorough knowledge of how the tax world works

"within the beltway," steering the Section toward most effectively accomplishing its goals.

Not the least of Phil's contribution to the tax system was made by both Barbra and Phil, in the form of a dinner they held for Tax Section management and government guests at their home during May meetings of the Tax Section. Hosting a hundred or so tax professionals and companions, they provided a venue in which friendships flourished, and those in and out of government were bonded together in ways that made for superior working relationships.

It is noteworthy that Phil has devoted his leadership and legal skills to other forms of public service. He has served on the Advisory Board of the Washington Salvation Army, as President of the Alan B. Levenson Foundation, been a member of the Board of FOCUS in Washington promoting charter schools, and other public organizations. He has served on the Advisory Boards of George Washington University–IRS International Tax Conference and the IRS–University of Texas Law School Oil and Gas Tax Institute. For his leadership in the energy industry, he has twice been awarded the Parker C. Fielder Award for outstanding service and achievement in oil and gas taxation.

The Bottom Line. Phil's outstanding service in private practice, government, academia, and the Tax Section, together with his dedication to the development of tax policy and tax law, make him an exemplary recipient of the Section of Taxation's 2012 Distinguished Service Award. ■

