

DISTINGUISHED SERVICE AWARD

Remarks – May 10, 2014

By Lawrence B. Gibbs*

I would like to thank the Tax Section for honoring me today with this award. About 50 years ago, I attended my very first Tax Section meeting at the urging of my good friend and former partner, Harvie Branscomb from Corpus Christi, Texas, who later served as Chair of the Section. Harvie and his wife, Mary Jo, encouraged me and my wife, Dorothea, to become active participants in the Section's activities. Dorothea and I have so many friends in the Section, and we share so many, many happy memories of how these friendships were formed and nurtured over the years at Section meetings across the country.

The Section's list of my accomplishments was flattering, but the one I am most proud of is my marriage of 51 years to my wife, Dorothea, and our life together with our children, Blair and Dwight, their spouses, and our five grandchildren. Blair and Dwight are here today, as is our son-in-law, Bill White, and our grandson, Perry. As you can see, I am, and always have been, fortunate to have such a supportive family.

I am grateful to my many mentors who are responsible for my being here today to receive this award. My mentors list begins with Charles Alan Wright from my law school days. The mentors list includes Harvie Branscomb, Martin Worthy, Lee Henkel, Don Alexander, and Lippy Redman, all of whom were active members of the Section. My partners at all three of the law firms of which I have been a member encouraged and supported my Tax Section activities, and my partners at Miller & Chevalier have been particularly supportive. It also has been my great fortune to have so many close personal friends in the Section, including Buck Chapoton, Phil Mann, Ron Pearlman, Paul Sax, and Stef

Tucker, all of whom are outstanding tax lawyers and Tax Section leaders.

The Tax Section has played a major role in my development as a tax lawyer. Certainly, the continuing legal education provided at the Section meetings laid the foundation for whatever technical tax knowledge I may have accumulated. The Tax Section meetings also helped socialize me as a young tax attorney. My contemporaries in the Section influenced the way I thought, talked, wrote, and behaved as a tax attorney. All of these factors combined to help me to grow my tax practice, to become a member at three law firms, and to earn a comfortable living from the business of practicing tax law.

But much more important to me, Tax Section members, meetings, and activities helped me understand what the tax profession, as a profession, is all about. As I became more involved in Section meetings and activities, I developed a deeper respect for the tax law, for the governmental authorities who write, administer, and enforce the tax law, and for the importance of the ethical responsibilities that tax attorneys have not only to their clients but also to the government and to the law itself. Over the years, I have watched and listened as the giants of the tax profession who were then the leaders of the Section either checked their client interests at the door or announced the presence of client interests in the tax positions for which they were advocating during Tax Section discussions and debates. I observed the actions of many Section leaders who supported efforts to improve our tax system, who criticized efforts to demean or undercut our tax system, and who took time away from their private practices to go into government to devote their talents to working with career employees within government to improve our tax system.

I marveled at the accumulation of knowledge about the tax law that the Section always has represented. I was enthralled by the debates about what the tax law was and what it should be. But most of all, I was impressed by the passion that so many talented men and women brought to the practice of tax law and to a common commitment to work together and with those in government to address the periodic challenges that faced our tax system and to find ways to improve the system.

Certainly, there is no dearth of challenges to our tax system today. There is a widespread belief that our tax law needs to be reformed, but it is unclear if and how that will take place. It is quite clear, however, that no tax reform can be meaningful or long lasting unless and until we find a way to address the challenges that our unsustainable fiscal situation presents today. The events that transpired at the May Meeting last year and over the last twelve months, as well as Commissioner Koskinen's remarks yesterday, sound a clear warning that our tax administration system is under enormous pressures. These pressures must be addressed—not only to support our tax system but also to re-establish the public's respect and confidence in the Internal Revenue Service, which is the public face of our Federal tax system.

In the days to come, I hope the Tax Section and its members will continue to carry on the Section's tradition and established reputation for leadership in the Federal tax area. More specifically, I hope the leadership of the Section—its officers, Council members, and Committee chairs—will continue to focus upon what the Section, perhaps in conjunction with others, might do to assist in finding ways to effectively cope with the challenges to our tax law and tax administration system that present themselves today. I realize that some

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of the problems are the result of the polarized partisan politics that dominate our Federal system today. I am aware that the fiscal challenges reflect deep divisions within our populace over the role of government and the amount and levels of government spending, taxation, and indebtedness. I do not expect the Tax Section to address issues of this magnitude.

However, my hope is that the Section—its leaders and its members—will help identify and develop ways to address many of the current challenges facing the Internal Revenue Service. The increasing workload and decreasing resources of tax administration are taking a toll on the IRS and, in turn, on our tax system. Commissioner Koskinen has committed to restore public respect and confidence in the IRS, and he has

eloquently and doggedly set forth, as he did yesterday, what will be needed to address the workload and resource issues facing the IRS. The Tax Section can provide information and feedback to the IRS about problem areas that are developing, about the causes of various problems that the IRS, taxpayers, and tax practitioners are encountering, and about constructive suggestions for solutions to these problems. The Section also can play the role of an honest broker to the politicians, the media, and the American public about what the IRS is doing and how it is performing as the IRS begins the long, hard, and important process of restoring the public's respect and confidence.

Ladies and gentlemen, the fact is that we as tax practitioners have as much or more at stake as anyone in having our

tax system work properly. We are on the front lines of the interaction between our government and its taxpayers, many of whom are our clients. We have the knowledge, the experience, the expertise, and the capability to assist the IRS in meeting the challenges it is facing to improve our tax administration system and restore the public's respect for it.

This is the kind of leadership role the Tax Section has performed over the last fifty years that I have been a member. This kind of leadership is the reason why I am, and always have been, proud to be a member of this Section. This kind of leadership at this point in time in our country is seriously important. It is the reason I cherish—and will continue to cherish—the award you have given me here today.

Thank you. ■

2014 May Meeting

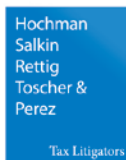
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