In Memoriam
Hugh Calkins

Hugh Calkins, who chaired the Tax Section from 1985–1986, died August 4, 2014. He had battled Parkinson’s for several years. Hugh also served the Tax Section as Vice Chair of Administration and Committee Operations from 1979–1982, and he was on the Council from 1976–1979. He was a retired partner of Jones Day.

Hugh was born in Newton, Massachusetts, in 1924, and after finishing high school, he went to Harvard. He graduated in 1942 and promptly joined the Air Force, mostly servicing B-29s in Guam. When the war ended, he went to Harvard Law School, where he was president of the Harvard Law Review and took every honor. After graduating, he clerked for Judge Learned Hand on the Second Circuit and Justice Felix Frankfurter at the Supreme Court.

All this suggests Hugh was smart. That would be an understatement. His ability to reason, the precision of his analyses, and his comprehension—his sheer intelligence—were otherworldly. Star Trek’s Mr. Spock would have struggled to keep up. His ability to dictate lengthy work product, complete with headings, footnotes, and citations, was legendary. Who else but Hugh would know on page 20 of his dictation that he was beginning section 4 of his analysis and dropping footnote 17 to the bottom of the page? He often did this while driving to the office in a red VW convertible, yet despite its method of production, the resultant memoranda were invariably crisp and acute.

On the other hand, Hugh could be impractical. This had two causes. Of course, his intelligence caused him to see very complex solutions as simple, and therefore practical. More importantly, he had a boundless energy—and even more enthusiasm, so he saw no task as too difficult. Hugh’s enthusiasm was infectious and grounded in the fun he was having. He loved to learn new things, and he loved to solve problems. To Hugh, everything worth doing was doable. He could have been an early—albeit gentler—spokesman for Nike: “Why don’t we just do it?”

Hugh brought all of these qualities to the Tax Section. His term as chair coincided with the intense legislative activity that would lead to enactment of the Tax Reform Act of 1986. He applied his usual drive and intellectual curiosity, as well as his extensive knowledge of tax policy, to oversee the Section’s substantial efforts during this historic period. This included the development and submission to the Treasury and Congress of numerous papers, focusing mostly, as might be expected, on tax reform subjects. Hugh’s reports as chair reflected his deeply held views on broadening the tax base, lowering tax rates, and simplifying the Code. Hugh’s limitless energy—which often included early morning calls to his fellow officers—helped the Section have one of its most productive years.

Hugh was also very active outside the tax world. In 1959–60 he took a leave of absence from Jones Day to serve as Bill Bundy’s deputy on President
Eisenhower’s Commission on National Goals. It was there that Hugh developed an enduring devotion to public school education, particularly in our big cities. On matters of community and politics, he was a classic liberal. In testifying at a Senate hearing on inner-city schools, he once got into an exchange with Robert Kennedy, then Senator from New York. “Why should we pour money into these schools when there’s no proof it will fix them?” asked Kennedy. “Because we’ve shortchanged these kids in every way, including money, so we ought at least to start with that,” replied Hugh.

Hugh “walked the walk,” as the saying goes, serving on the Cleveland School Board. And after his election, he moved his family from Shaker Heights and enrolled his children in the Cleveland public schools. His positions on public education earned him a place on Richard Nixon’s infamous “Enemies List.” After retiring from the practice of law, Hugh stayed devoted to Cleveland’s schools, teaching math to middle schoolers. When the school district discovered that he didn’t have a teacher’s certificate, he enrolled at a local college to take the required education courses. And he became a substitute teacher in the meantime.

Hugh also served Harvard, eventually becoming head of the Harvard Corporation, Harvard’s governing body. He was appointed to the Corporation in 1968, in his early 40s. He was by far its youngest member. These were difficult times at many universities, with protests about Vietnam, ROTC on campus, and many other issues. In the spring of 1969, Harvard students went on strike, with a number of them occupying Massachusetts Hall, the Harvard administration building. Hugh reviewed the ineffectual performance of Harvard in the first week of the strike, decided something needed to be done, and that he should be the one to do it. At the time, The Harvard Crimson published a two-part article entitled, “Who Is This Man Hugh Calkins?” Edited slightly, The Crimson said:

One of the more interesting phenomena of the last month has been the sudden rise of Hugh Calkins. A month ago, few Harvard undergraduates had ever seen Calkins. In a month of crisis at Harvard, Calkins has been hard to miss. Taking up the gap left by President Pusey’s artless performance in the first few days of the strike, Calkins has turned himself into a one-man public-relations agency for the Harvard administration. In the first week of the strike, Calkins talked about dissent and ROTC and all the other issues for two straight nights on television. He ate breakfast with students in the Houses. With disturbing energy and bounce, Calkins spoke in dining halls and appeared with SDS members on panel discussions. Has Calkins come here to win friends? To save the college? To make political capital in his home town of Cleveland? Is he, as some radicals have suggested, an Administration superman, the only fellow shrewd enough to put up a good front in debates? Or is he, as all his statements certainly imply, a true liberal who is sincerely doing his best to reason with the students? Who is this man Hugh Calkins?
The answer to that question is easy. In addition to his many talents and accomplishments, he was a man who was kind and decent and gentle, and never arrogant or pretentious. He was an optimist who tried always to do good. He was our mentor, our partner, and our friend.

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