

In Memoriam

Phillip L. Mann

Lurking beneath his radiant warmth and unparalleled affability was a near unique combination. Those who didn't know Phil Mann might have trouble understanding that he was both a committed idealist and a clear-eyed realist, a combination rare enough anywhere, but seemingly impossible in an extraordinary lawyer and leader of tax professionals.

Bringing to the Beltway the small town values of his birthplace, Alva, Oklahoma, Phil believed fervently in the potential of our institutions to perform effectively, to do good. After graduation from the University of Texas Law School at 22 and a decade of practice at Fulbright & Jaworski in Houston, he was a perfect fit, first as Deputy then as Tax Legislative Counsel in the Nixon and Ford Administrations. Once drawn to the tax legislative and administrative processes, Phil remained in Washington upon his return to private practice in 1975, then moved from Fulbright in 1982 to join his mentor, Jack Nolan, at the Washington firm of Miller & Chevalier.

Phil's idealism traveled with him after his experience at Treasury, first as initial Vice-Chair of the Tax Section's Tax Shelter Study Committee, which addressed and ultimately provided solutions for the tax abuses of the time, mostly false and misleading opinions. He was a leading private practitioner assisting in IRS Commissioner Charles Rossotti's 1998 Modernization, upending decades of static District and Regional organization in favor of taxpayer and industry group streamlining. This made him the obvious choice to serve as initial Tax Section Liaison to the IRS Large and Mid-Size Division during and after the IRS reorganization that effected the Modernization. As Section Chair in 1997-1998 he assumed a major role in the multi-year development and promotion of the Section's proposal to address abusive corporate tax shelters, ultimately enacted into law. For many years he served as a trustee and as President of the Section-funded American Tax Policy Institute, in that capacity heading the 2007 National Tax Gap Conference, a major undertaking with the Service, private industry and practitioners to examine and seek means to remedy the loss of revenue caused by non-reporting taxpayers.

At the same time, Phil knew the sociopolitical underpinnings of the tax system exceedingly well. That enabled him to seem to see over the horizon, time after time correctly advising clients and the Section how, if not when, changes in attitudes, personalities, mores and the like would alter the current best thinking. Many have called this his "unvarnished" view. Certainly it was a view sharper than others, focused and pragmatic. The long view was Phillip's usual vantage point; when advising a Section colleague how to deal with the impending Roth Committee hearings, then known by insiders and later proved by a GAO Report to have been trumped up in order to advance legislation by falsely portraying the IRS as jack booted thugs, Phil patiently explained that even the loudest Section objection would be akin to standing

on the beach, palm outward, to stop a tidal wave. We'll confine the damage now, and fix it later, was his long view. He knew how and when to get things done, and when not to try.

Phil's accurate judgments and special understanding of the tax world led to an immense national corporate tax practice, and an impressive array of awards. He was asked to serve as Chair of the IRS Commissioner's Advisory Group not once, but twice. He received the Section's Distinguished Service Award in 2012, for "outstanding service in private practice, with the Government, academia, the Tax Section and his dedication to the development of tax policy and tax law." For his leadership in the energy industry, he was awarded the Parker C. Fielder Award twice, first in 1999 and again in 2009. He also received the Alan B. Levenson Award in 2010.

Phil was by no means a consumed tax attorney. His interests included the securities area, in which for many years he chaired an annual lecture series that drew outstanding practitioners in the field of securities law. He was an advisory director and generous supporter of the Salvation Army in Washington. Phil and his wife, Barbra, loved art, music, and especially the Metropolitan Opera, which provided opportunities for periodic jaunts with friends to Lincoln Center for Saturday matinees and sumptuous meals in Manhattan. And one of Phil's strongest passions was baseball, initially as a Baltimore Orioles fan and then as a loyal Washington Nationals fan, to which he brought a deep understanding of, and affection for, the magic provided by the boys of summer.

Phil cherished his association with Miller & Chevalier, where he practiced for more than 30 years, including five years of predictably thankless service as managing partner. There he did what you would expect of a committed idealist, bringing to bear notions of fairness and country decency in dealings with his partners. Unlike what occurred at a number of law firms at the time, Phil rejected opportunities to enrich the firm by developing tax products or providing questionable tax opinions, understanding that at the core of such things there usually was something that would not pass muster in Alva. He especially enjoyed bringing Former IRS Commissioner Larry Gibbs into the firm and working together with Larry on hard and important matters, Phil and Larry having married Barbra and Dorothea in law school when the ladies were sorority sisters at UT.

Phil enjoyed his friends in the Rump Group, a gang of six that took form after their association in structuring the Section's corporate tax shelter legislation: Buck Chapoton, Ron Pearlman, Stef Tucker, Paul Sax and Larry Gibbs. Sharing a commitment to the betterment of the tax system, the Group conferred regularly for years and met with several Commissioners and Chief Counsel to impart their ideas and perspectives, offering to do whatever might be done to help.

During all this, for 54 years, Barbra was Phil's strong right hand. She may have attended more cocktail receptions than any living person. Surely Barbra hosted more Section "A" list Saturday evening May Meeting parties at their

Kenwood home than could be counted. They did have their rules. One lesson, imparted by Phillip to a westerner new to the scene, at a food laden Washington reception, was “only cows eat standing up.” And, of course, Phil and Barbra focused their lives on their much-loved daughter Lisa and her daughter Erin, and son Mike, his wife Carrie Brennan and their twins, Daniel and Henry. That meant frequent travel west, which was not a problem, sore back or not, as they just did it. Not entirely without guile, travel was made easier by inviting the family to join them at their favorite winter haunts, in Cuernavaca or San Miguel de Allende, and in their much loved Rome. There Barbra, a National Gallery of Art docent, would conduct for guests her personalized church by church tour of Caravaggio masterpieces. And Phillip could not fail to find restaurants meeting with his approval.

Warmth and wit often make an irresistible combination, and that was Phil. He listened, and cared, conspicuously so. He liked people, and he loved to entertain them. Phil’s clients and Tax Section compatriots often became social life-long friends. For many years Phil hosted annual receptions for Treasury tax officials and alumni. He gave periodic parties for Miller & Chevalier attorneys, including former firm attorneys whom he referred to as alumni. Phil and Barbra’s annual lunches for Miller & Chevalier associates at the Manns’ favorite Italian restaurant became, and remain, legendary. Folks (a Panhandle word he employed in most sentences) were drawn to him. He never flitted from person to person, but sought to draw out whomever he met. Hemingway’s maxim that a gentleman is one who is gracious to another who may be of no possible use to him defined Phil Mann. Paul and Patti Sax traveled extensively with Phil and Barbra, and Phil would call Paul when en route home at 8:30; once when Paul answered in high annoyance, starting to explain that Patti was due fifteen minutes ago for dinner and theatre, Phil stopped him with “don’t tell me, Patti’s late, and you’re surprised.”

Phillip Mann died suddenly at home on June 3, 2016. He was 76. The Section will miss him, perhaps as no other, for he brought all his gifts to the betterment of the Section. Many call him friend, more remember him fondly, probably because he made the Section not only an important place but a friendly one, warm and fun, with meetings to be eagerly awaited; yes there was important work to be done but there was surely fun to be had, and folks to be enjoyed.

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