

# In Memoriam

M. Bernard Aidinoff

The Section lost one of the most esteemed tax lawyers of our age with the passing of our friend Bernie Aidinoff. Bernie was born in Newport, Rhode Island, February 2, 1929, and died peacefully at home on August 8, 2016. His academic credentials were sterling: University of Michigan, Phi Beta Kappa; Harvard Law School, magna cum laude and editor of the Harvard Law Review; 1st Lt. Army JAG; clerk to Judge Learned Hand. His law practice followed suit. His career was devoted to the storied law firm of Sullivan & Cromwell, commencing under the tutelage of Arthur Dean, rising to senior leadership of the firm. That alone would speak the proverbial volume.

Awards and honors found their way to Bernie as through a personal force of attraction principle. The Section's Distinguished Service Award was bestowed in 2003. He received the John Minor Wisdom award for his participation in the American Law Institute. He served as Chair of the IRS Commissioner's Advisory Group; Chair of the Executive Committee of the Association of the Bar of the City of New York; Chair of the blue-ribbon ABA Commission on Taxpayer Compliance.

But it is what Bernie Aidinoff meant to the Tax Section that particularly motivates this tribute and merits our lasting memorialization. He gave direction to our ship, laying the foundations for what the Section has become, vastly more than a professional trade organization, in many ways the steward of our Nation's lifeblood, its tax system, and one of America's finest public benefit organizations.

Reading this, Bernie would quickly remark that the ship metaphor is surely apt, and regale us with the tale of how the return from his honeymoon with Cissie was the last voyage of the Andrea Dorea, and their rescue by the Ile de France. That was their good fortune, and every bit as much, ours.

Bernie savored his role as Vice-Chair Publications, relishing setting a tone for decades to come of excellence, preeminence in tax scholarship. Successors in that role knew what he expected of them, high standards, breadth of thought, leadership, vigor in the pursuit of great authors, and they strove to deliver. It was Bernie's creation that inspired Carr Ferguson to observe a decade later that Vice-Chair Publications and Editor-in-Chief of *The Tax Lawyer* is "the best job in the Section."

Bernie believed fervently that America's lawyers spoke most clearly and were heard most closely when they had one voice, the American Bar Association. That motivated him to work tirelessly against the sometime tide that drifted the Section toward a parochial "Washington and other" outlook, leading him to inveigle, nudge and prod the New York tax bar into fuller participation in the Section rather than speaking with a lesser voice.

Bernie believed that taxpayer compliance was supported, and the efficacy of the tax system was enhanced, if tax professionals adhered to high standards

of conduct. He was vigorous in his advocacy, through his roles at the ABA and within the Section. It was one of Bernie's first acts as Chair-Elect to commission the project to restate the standard for asserting a position in a tax return that was adopted in ABA Formal Opinion 85-352. He was a seminal force, instrumental in two major national conferences on taxpayer compliance, working toward focus on parallel improvement of both taxpayer and tax professional behavior.

Bernie's role in two other major legacies cannot be allowed to be lost to history, for he was a major moving force in both, now assumed to be tax system fundamentals. As head of the Special Committee on Regulations Projects he worked to set the respective roles of the Treasury and the Internal Revenue Service in promulgating Regulations. And he vigorously opposed the "secret law" of the time, succeeding in securing the publication of private letter rulings, for all to see. Both are now assumed, embedded underpinnings that owe their creation in large part to Bernie's tireless efforts at improving the tax system.

Bernie enjoyed immense stature outside the Section, which he brought to bear where needed to advance our interests. He was a director or trusted business advisor to American International Group, Goldman Sachs, and British Petroleum. Music was important; he was a longtime member of the Board of Directors of the Orchestra of St. Luke's, and he served as its Chair for 15 years. He also served as an Advisory Director of the Metropolitan Opera. Philanthropy was likewise important to Bernie, serving as a director of the Goldman, Sachs Philanthropy Fund as well as several other foundations. Civil liberties, human rights and the Democratic Party commanded his energy as counsel to the Clinton Defense Fund, member of the Council on Foreign Relations, director of Human Rights First, and chair of the Foundation for a Civil Society.

Bernie was particularly devoted to the historic Touro Synagogue in Newport, the oldest in America, where he remained a member his entire life, an achievement of which he was justly proud.

What a joy it was for us that Bernie did all this with a vivid twinkling eye and an ever-emerging smile. He would grow close to talk to you, and you were his. Into his conspiracy, you thought, and there you went to assure private rulings were known to all, inspire excellence in publications, raise the voice of the tax bar to better the tax system or even secure human liberties. He was unique among originals, and it was our privilege to have such a large part of him.

Bernie survived his beloved Celia, who predeceased him in 1984, and lived to fall in love again. He married Elsie Vanderbilt Newburg in 1996, and Elsie survives him, as well as do his son Seth and his wife Lucie Livingston Aidinoff, his daughter Gail and her husband Ted Scovell; stepchildren Michael Newburg, Anne Newburg, Daniel (Anna Smith) Newburg, Thomas (Catherine Featherston) Newburg; sisters Judith Aidinoff and Ruth Elkind, and many loving grandchildren, nieces and nephews.

*Paul J. Sax\**

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