IN MEMORIAM

K. Martin Worthy

K. Martin Worthy, who passed away on August 11, 2019, was a highly regarded tax practitioner and an active member of the Tax Section and the American Bar Association. He was a former chair of the Section, and in 2004 received the Section’s Distinguished Service Award.

Martin was born on September 24, 1920, in Dawson, Georgia, and grew up in Columbus, Georgia. He attended The Citadel for two years, where he was first in his class, and subsequently graduated with a B.Ph. degree from Emory in 1941, an M.B.A degree with distinction from Harvard in 1943, and a J.D. degree with distinction from Emory Law School in 1947.

Martin practiced law in Washington, D.C., for more than 40 years with the firm of Hamel, Park & Sunders (now Foley & Lardner).

From 1969 to 1972, Martin served as the Chief Counsel of the Service and Assistant General Counsel of the Treasury. He brought to that role military discipline that he undoubtedly derived from The Citadel, or perhaps from his stint in the United States Army, where he rose from Second Lieutenant to Captain. Martin served during both World War II and the Korean War.

Arriving at the Chief Counsel’s office, Martin found that regulations that were drafted by his office often were not reviewed at the highest levels. He and Jack Nolan, then the Deputy Assistant Secretary of the Treasury for Tax Legislation, decided that major issues in all new regulations would be passed on by the top tax people in the Treasury and the Service.

He also stopped the Service’s practice of continuing litigation of an issue almost indefinitely, despite successive losses, in the hopes of creating a conflict so as to go to the Supreme Court. He worked with others at the Service and Treasury to reach an agreement that four losses in the Court of Appeals should end the Service’s attempt to defend its regulations refusing to recognize professional corporations for tax purposes.

Among his other government service, Martin was appointed by the President to participate as a member of the National Council on Organized Crime.

When he completed his service as Chief Counsel in 1972, Martin was elected Chair of the Tax Section for the 1973-1974 term. In addition to leading the Section, Martin held a number of leadership roles within the American Bar Association. He was a member of the ABA House of Delegates, Chair of the ABA’s Audit Committee, and an ABA representative to the
National Conference of Lawyers and CPAs. In the latter position, he brought reasoned and well-thought-out views to the conference designed to sort out issues of conflicts between the two professions.

Having served the Tax Section admirably, Martin next turned his talents to the American College of Tax Counsel. From 1980 through 1988, he served on the ACTC’s Board of Regents, and he was Chair of the ACTC during the 1985 through 1987 period. In 1989, he became one of the founders of the American Tax Policy Institute, an institute established by the ACTC, and he served as a Trustee of ATPI from 1989 through 1998.

Martin also served as a member of the Tax Advisory Group of the American Law Institute, serving in that capacity twice, once from 1963 through 1968 and then from 1974 through 1997. He also served tours of duty with the Federal Bar Association’s National Council (1969-74 and 1977-79).

Nor were Martin’s services confined to tax. He was Chair of the Department of Finance and a member of the Diocesan Council of the Episcopal Diocese of Washington, a member of the D.C. Area Health and Welfare Council, a Trustee of St. John’s College, a Trustee of the Georgia Wilderness Institute, a Fellow of the Aspen Institute and was engaged in leadership roles in a number of other non-tax activities.

Those of us who were lucky enough to have worked with Martin (primarily on tax matters) really miss his counsel and friendship.

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Tax Lawyer, Vol. 73, No. 2