1973

Program from the Twenty-second Thomas M. Cooley Lectures

University of Michigan Law School

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The Thomas M. Cooley Lectures

Twenty-second Series

INCOME TAXATION AND POLITICAL RHETORIC

BORIS I. BITTKER
Sterling Professor of Law
Yale Law School

4:15 p.m.
April 4 and 5

and

3:15 p.m.
April 6, 1973

Hutchins Hall, Room 100 — Ann Arbor, Michigan
THOMAS M. COOLEY was one of the leading figures in nineteenth-century American law and legal scholarship. He was a member of the first law faculty at the University of Michigan, which was assembled in 1859, and was appointed Dean of the Law Department in 1871. From 1864 to 1885 judicial service as a member of the Supreme Court of Michigan was added to his academic duties. Cooley is perhaps most frequently remembered today for his remarkably influential treatises, especially his works on *Torts* and *Constitutional Limitations*. In 1887 he was appointed first Chairman of the Interstate Commerce Commission by President Grover Cleveland.

The Thomas M. Cooley Lectureship was established by the faculty of The University of Michigan Law School in order to stimulate research and to communicate its results in the form of public lectures. The Lectureship is supported by the William W. Cook Endowment for Legal Research.

THE LECTURER

BORIS I. BITTKER is a consummate craftsman in that most exacting of legal specialties, federal taxation. Yet he infuses his craft with a humanist’s constant concern for the larger social values. The very titles of his books reflect this mix of comprehensive technical scholarship and ethical preoccupation—*Federal Income, Estate and Gift Taxation* (1958, 1972); *Professional Responsibility in Federal Tax Practice* (1970); and *The Case for Black Reparations* (1973), to name just some of them.

Mr. Bittker was born in Rochester, New York, in 1916. He received his B.A. from Cornell and his LL.B. from Yale. After clerking for Judge Jerome N. Frank of the Second Circuit, he went to Washington to serve with the Lend-Lease Administration at the outbreak of World War II, and with the Alien Property Custodian at war’s end. Between those two posts came a hitch in the Army.

Since 1946 Mr. Bittker has been a member of the Yale Law School faculty, holding the Sterling professorship for the last three years. He has also taught at Pavia and Siena in Italy, and at Stanford, New York University, and Colorado.

The range of Mr. Bittker’s teaching is a further measure of the breadth of his interests. This year he is offering constitutional law and international transactions in addition to federal taxation. In the past his subjects have included corporations and corporation finance.
INCOME TAXATION AND POLITICAL RHETORIC

LECTURE I

Wednesday, April 4 — 4:15 p.m.

Loopholes

LECTURE II

Thursday, April 5 — 4:15 p.m.

Horizontal Equity: Taxing Equals Equally

LECTURE III

Friday, April 6 — 3:15 p.m.

Vertical Equity: Taxing Unequals Unequally
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