

Michigan Business & Entrepreneurial Law Review

Volume 5 | Issue 2

2016

Doug Kahn - A Personal Appreciation

Patricia D. White

University of Miami School of Law

Follow this and additional works at: <https://repository.law.umich.edu/mbelr>



Part of the [Legal Biography Commons](#), [Legal Education Commons](#), and the [Tax Law Commons](#)

Recommended Citation

Patricia D. White, *Doug Kahn - A Personal Appreciation*, 5 MICH. BUS. & ENTREPRENEURIAL L. REV. 247 (2016).
Available at: <https://repository.law.umich.edu/mbelr/vol5/iss2/12>

<https://doi.org/10.36639/mbelr.5.2.doug.kahn.personal>

This Tribute is brought to you for free and open access by the Journals at University of Michigan Law School Scholarship Repository. It has been accepted for inclusion in Michigan Business & Entrepreneurial Law Review by an authorized editor of University of Michigan Law School Scholarship Repository. For more information, please contact mLaw.repository@umich.edu.

DOUG KAHN – A PERSONAL APPRECIATION

*Patricia D. White**

Doug Kahn has a booming laugh and an infectious enthusiasm for his subject. I am one of the legions of students who were infected by the tax bug—thanks to Doug. It is appropriate that, on the occasion of his retirement, some of us who were most infected reflect on Doug's influence in our lives.

In my case this is easy. I owe the basic contours of my career to Doug. I graduated from Michigan Law in 1974. Times were different then. I graduated never having had a female instructor. There were no women on the faculty. Only thirteen percent of the members of the class of 1974 were women, up from nine percent for the class of 1973. Although law firms and law schools of course interviewed job candidates, they relied enormously, and far more than they are allowed to do today, on recommendations from trusted faculty friends as the basis for choosing who to interview. It was very much the day of the old boys' network (OBN).

No one worked harder to plug his students—regardless of their sex—into the OBN than Doug Kahn did. Doug, always gregarious, knew and kept in touch with a very large network of former students, law firm partners, and legal academics. And unlike just about anyone else, Doug took the initiative to reach out to his network on behalf of his most promising students, rather than wait for the student to contact him to ask for advice or help. This made all the difference to my career.

It had never occurred to me to look for a job as a lawyer—much less as a tax lawyer—at a big firm in New York City or Washington, DC. I was married. My husband had a faculty post at Michigan. We owned a house. I was pregnant. And suddenly I was contacted by the interviewing partners at Sullivan & Cromwell, Dewey Ballantine, Simpson Thatcher, Wilmer Cutler & Pickering, and Steptoe & Johnson—all asking me to interview with them for their tax departments. Doug, it turned out, had reached out to them. And so began my career as a practicing tax lawyer in Washington, first with Steptoe and then with Caplin & Drysdale. So too began years of a weekly commuting marriage—mostly by my husband—long before such arrangements were common. Doug knew my family cir-

* Patricia D. White, University of Michigan B.A. '71, M.A. '74, J.D. '74, has been Dean and Professor of Law at the University of Miami School of Law since 2009. She previously served as dean at Arizona State University Sandra Day O'Connor College of Law for a decade. She has also been on the faculty of the Georgetown University Law Center and a visiting professor at the University of Michigan Law School. She has practiced tax law at Steptoe and Johnson and at Caplin and Drysdale in Washington and at Bodman in Detroit. She and Doug Kahn served together as the Tax Advisors for the Economic Study Commission for Major League Baseball.

cumstances but it had never occurred to him that they were a reason for him not to do his best to promote me to others.

My career in academia began similarly. One June day while happily sitting at my desk at Caplin & Drysdale the phone rang. It was the Associate Dean at Georgetown saying that Doug Kahn had recommended me for a visiting faculty position that had suddenly opened up after the unexpected death of a tax professor. Although it had always been my hope to become a law professor, as I said, times were different then. Believe me, it was not very often that young women were becoming either tax lawyers or tax professors.¹ It took a proactive, generous master of the OBN to open those doors—and Doug Kahn was just that

Over the years I have learned many things from Doug about teaching, about tax, and about friendship. Of all the lessons one of the most striking for me came from observing his ability to connect with many students on a personal level while never remotely blurring the line between teacher and student. He and his late wife Mary hosted countless dinners for his classes at their home. These were relaxed, friendly affairs where everyone always felt utterly comfortable while enjoying Mary's home cooked food. His genuine warmth and informality never diminished the enormous respect students had for his prodigious knowledge of tax law and his great gift for explaining it. Yet these qualities have never made students unafraid to ask questions. Doug's goal, both in and out of class, has always been to help students understand this subject he so loves. It has never been to intimidate them.

There are some political issues about which Doug and I have had predictably different views, but one of the wonderful things about our relationship has always been that these differences in no way matter to either of us (even if each of us doubtless finds the others' views exasperating at times). Doug does not personalize disagreement. This is an incredibly rare attribute both in political discourse and in institutional life, and it is one I came to appreciate in Doug early on.

Doug Kahn is fiercely loyal to the University of Michigan Law School. He has been a genuine institutionalist for the more than fifty years he has served on its faculty. His loyalty has been transmitted to untold numbers of his students. For a school, that is a gift beyond measure.

1. Indeed the same Associate Dean who, on Doug's recommendation, had let me get my foot in the door tried his best to keep the school from offering me a tenure-track job the next spring. He came to my office late on the afternoon before the faculty was to vote on the hiring committee's favorable recommendation. He knew that I had an offer from another school that had deliberately been set to explode the midnight before the Georgetown meeting. The Associate Dean (a tax professor) closed the door and said "I have come to tell you to accept the other school's offer. It's too bad you specialize in tax instead of family law or legal history, because an effective tax teacher has to be aggressive and strong and that is unbecoming in a woman. I have come to tell you to accept the other offer." I was hired by Georgetown over his objections. As I say, times were different then. Doug Kahn's supportive attitude toward women in tax law was not the norm.

Doug is also fiercely loyal to his family, his students, and his friends. As a student who became a friend, I too have benefitted immeasurably from that loyalty. Thank you Doug!