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L. HART WRIGHT: MENTOR AND FRIEND

*Jerome B. Libin**

My first contact with Hart Wright was in the fall of 1957, when I enrolled in my initial tax course at Michigan Law School. I had in mind a career as a tax lawyer, but I also had some trepidation about taking the first step in that direction because I had been told that "L. Hart" (as the students all called him) was as tough a professor as I would ever encounter.

As it turned out, there was a great deal of truth in that observation. But it also turned out that my contact with Hart, which increased steadily during my remaining two years at the Law School and continued on through twenty-four years of post-academic friendship, was as rewarding and enriching as any I have enjoyed. Indeed, I have found it extremely difficult to reflect my true feelings about Hart's contribution to the Law School and its objectives in these few short paragraphs.

On a faculty then blessed with a number of superb teachers, Hart was to my mind the most outstanding of them all. He devoted himself tirelessly to teaching how legal problems should be analyzed, and he was brilliantly successful in achieving his objective. He cared less about what conclusions his students reached than he did about their reasoning process. When you finished one of Hart's classes, you were both exhausted from the mental exercise and stimulated beyond expectation by the knowledge imparted. He loved to teach through the Socratic method and his enthusiasm was visible when at the conclusion of the give-and-take a student had obviously come to grasp the real objective of a particularly complex provision of the Internal Revenue Code. (Hart was once asked why he had chosen to be a professor rather than a practitioner. "Because," he said, "I like to profess.")

Hart preferred to teach early in the morning, and he insisted that his students be well-prepared. One year, on the morning after the annual honors banquet at which the new Law Review staff was announced, he pounced on the Editor-in-Chief-designate to handle the first problem of the day. When some in the class gasped in surprise,

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Hart declared stonily: "He paid his tuition, and he has a right to recite."

When Hart felt a student was struggling, he would resort to various techniques to encourage greater preparation, sometimes even trying to embarrass the entire class. Perhaps his most memorable achievement in that regard occurred one football-Saturday morning when he obviously anticipated a dull student performance. He ended the class by posing an extremely difficult question and asking for a volunteered response. Receiving none, he admonished his students for lack of preparation and called on his eight-year-old daughter Robin, who was sitting patiently in the front row just waiting to provide a perfect answer.

Hart was a prodigious worker, and he carried a heavy load of outside commitments. He suffered his heart attacks in 1975 while working long hours to complete a statement for a congressional hearing. Almost as soon as his bypass surgery was over, he undertook through friends to be certain that his statement was included in the record.

In keeping with the high standards he set for himself, Hart also demanded excellence from his students. In one particularly illustrative instance, he requested student help in the preparation of a Law Review article dealing with some new tax legislation. Work on the article consumed a substantial amount of time for the better part of a semester, and Hart was pleased with the joint product. However, the student suddenly discovered that he was also responsible for the preparation of a paper for one of Hart's tax seminars, and he worked feverishly to complete the paper without holding up work on the article. Hart gave the paper a "B+++," commenting tersely that the subject matter required more extensive treatment for the paper to warrant an "A".

Hart was irrepensible in his desire to teach, no matter what the environment. At one point, he assumed responsibility for all student publications at the University. When the 1971 May Day demonstration in Washington was announced, he carefully arranged for reporters from the *Michigan Daily* who wanted to cover the event to have all the necessary press credentials, and advised them painstakingly on how to conduct themselves. Notwithstanding his precautions, however, one of the reporters was arrested by the D.C. police, along with hundreds of demonstrators, and was faced with criminal charges for his conduct. Hart arranged for a Washington law firm to represent the student in the ensuing proceedings. Fortunately, the arrest was voided and the student's fingerprints and arrest record

were expunged from police files. When the firm declined to send a bill for its services, Hart insisted on one. He felt it was important as a matter of principle for the students to realize that there was a cost involved in securing legal representation in such matters.

In a field where some regard the discovery of a new "loophole" to be the supreme intellectual achievement, Hart was conservative. Both in the classroom and in private conversation, he made it clear that he did not subscribe to the view that taxpayers and their advisers were always entitled to test the outer limits in seeking to minimize taxes. Even if the law as written seemed to permit a given result, there were some transactions that simply did not satisfy Hart's concept of what was appropriate. His outspokenness on this subject raised some question about whether his teaching was too pro-government, but it also contributed significantly to the enormous respect and admiration that so many of his students developed for him. And for those who thought Hart may actually have been too pro-government to be effective, his success rate can be measured by the substantial number of Michigan Law School graduates who have distinguished themselves in the tax field over the years.

Although Hart was not likely to be found at a loss for words, I did see him speechless once — at the 1972 annual meeting of the Tax Section of the American Bar Association. He had made a study of the advance rulings practice of the Internal Revenue Service and was advocating certain changes in that practice. His views were rather controversial, some members of the Tax Section believing that he was too pedagogical and lacking in practical experience to understand the problems being addressed. (In fact, Hart had secured a number of tax rulings for clients in his capacity as an occasional tax consultant, and had helped to secure language favorable to the William W. Cook Trust, so important to the Law School, in the Treasury Regulations dealing with private foundations.) One of Hart's adversaries in the debate was his good friend Johnnie Walters, then the Commissioner of Internal Revenue. Hart challenged the Commissioner's position as only he could: "The Commissioner is a former student of mine, and he makes the same mistakes now that he made then." To which the Commissioner promptly replied: "The Professor is right. I was a student of his. He graded my papers then, but I grade his papers now —." The debate was over, and Hart gracefully accepted the outcome.

Hart devoted a substantial amount of his time to public service at both the federal and state levels, and was recognized both nationally and internationally for his numerous contributions in the tax field.

He was so self-effacing, however, that relatively few people were aware of the major contribution he made in preparing a comprehensive training manual for Internal Revenue Agents following the adoption by Congress of the completely overhauled Internal Revenue Code of 1954. Few were also aware of his decision to decline an offer to become Chief Counsel of the IRS in the late 1950s. Hart served as an adviser to several Internal Revenue Commissioners, and was requested by Senator Russell Long, then Chairman of the Senate Finance Committee, to prepare a memorandum for Congress analyzing the tax issues raised by President Nixon's attempt to donate his personal papers to charity.

Hart welcomed and was deeply honored by the numerous opportunities he was accorded to render public service. It was particularly tragic that his fatal illness was discovered just when he was planning to take a leave of absence from teaching to serve as Professor-in-Residence at the Internal Revenue Service in Washington.

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I have no doubt that if the chance to write a brief tribute such as this had been extended to all of Hart's former students, an entire *Law Review* volume would have been required to publish their comments. Virtually everyone who studied under Hart considered the experience to have been truly memorable, and the mark he has left on the Law School is both unique and indelible.

For me personally, Hart's passing has created an enormous void. He was not only my mentor, but a close personal friend. Over the years we discussed and debated many matters together, and while we did not always agree, I will miss his wise counsel tremendously.

Everyone should have had the privilege of knowing well L. Hart Wright. For those who were so fortunate, his absence will be felt for a long, long time.