

Michigan Business & Entrepreneurial Law Review

Volume 5 | Issue 2

2016

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Recommended Citation

Terrence G. Perris, *A Grateful Testimonial to Doug Kahn*, 5 MICH. BUS. & ENTREPRENEURIAL L. REV. 233 (2016).

Available at: <https://repository.law.umich.edu/mbelr/vol5/iss2/9>

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A GRATEFUL TESTIMONIAL TO DOUG KAHN

*Terrence G. Perris**

It is difficult for me to accept the reality that Doug Kahn is about to retire after a triumphant fifty-two year tenure as a professor at the University of Michigan Law School. For much of the nearly forty-seven years of my association with the Law School, first as a student and then as an alumnus, Doug has practically symbolized the Law School for me, as he went from being a revered teacher, to a valued mentor, to a dear friend, to a colleague and co-author, and, dare I say, to virtually a member of the family. But I am only one of many Michigan students whose lives and careers were touched and positively influenced by this extraordinary scholar, superb teacher, wise mentor, and very kind-hearted man. I am and always will be grateful beyond measure that our paths crossed, and am especially grateful that it happened early enough in Doug's teaching career to give us the opportunity to also become colleagues, co-authors, and good friends in the years since I graduated.

Doug is a member of the powerful group of young faculty that Michigan was blessed to attract to the Law School in the early 60s. The names are legendary and include the likes of Israel, Kamisar, Kauper, St. Antoine, Sandalow, White, and Kahn, just to name a few. These were all exceptional additions to the faculty who contributed mightily both to the reputation and stature of the Law School and also to the lives and careers of the students whom they taught and nurtured. It was my incredibly good fortune to have been one of those students from the fall of 1969 through the spring of 1972.

I did not actually meet Doug (who, of course, was then "Professor Kahn" to me) until I enrolled in his "Tax I" course during the winter of 1971 while I was in the second semester of my second year. The style of law teaching at the time was often confrontational, much like Professor Kingsfield of "Paper Chase" fame, but many of the UM law faculty did not follow that pattern. Doug was one of this latter group. That does not

* B.A., 1969, *magna cum laude*, The University of Toledo; J.D., 1972, *summa cum laude*, The University of Michigan. Immediately after law school, Mr. Perris served as law clerk to Judge J. Edward Lumbard of the United States Court of Appeals for the Second Circuit and then as law clerk to Justice Potter Stewart of the Supreme Court of the United States. Mr. Perris spent the remainder of his career as a tax lawyer at Squire Sanders & Dempsey LLP (now known as Squire Patton Boggs LLP), and was a partner and leader of the taxation practice for most of his tenure with the firm. During the Winter/Spring Semester of 1996, Mr. Perris was on sabbatical from his firm to serve as a visiting professor of law at The University of Michigan, where he taught the course in Corporate Income Taxation. At the end of the sabbatical, he returned to Squire Sanders and continued to lead the firm's taxation practice through the end of 2011. Mr. Perris then retired as a partner of the firm after serving for nearly twenty-five years as firm-wide leader of the Taxation & Benefits Practice.

mean, however, that he was not intimidating in his own right. He just did not need to use confrontation to intimidate the class because his sheer command of the seemingly vast and inscrutable subject matter of federal tax law was more than sufficient, even though he always had a mild and non-intimidating manner when he questioned students in class.

Doug's approach to the subject was not that of a technician reveling in what appeared to be the infinite complexities of a tax code having to interface with the vast American economy. Rather, he was a skilled and good-natured guide who enthusiastically undertook to show us how the tax discipline related to, and both affected and was affected by, so many of the other legal disciplines that we had encountered up to that point, such as torts, contracts, property, and civil procedure. In short, we learned how tax concepts interfaced with fundamental legal concepts.

Doug did not stop, however, with just covering the basic concepts of tax law. Those were merely milestones to be passed on the way to introducing us to the "gray areas" where most of the real activity in tax law takes place. As a result, he resisted the inevitable desires of many students to "dumb down" the tax courses he taught to "baby tax." As a further result, Doug's students who went on to practice tax law found themselves superbly equipped to compete successfully and grow in the profession and in business, in large part because of the strong foundation that Doug gave us. In my own case, seldom did a week pass in my nearly forty years of practice that I did not encounter some challenge that caused me to remember Doug with a sense of deep gratitude for the way he taught us to think about the tax law in those early days. Particularly in the advanced tax courses, Doug helped us to appreciate the great satisfaction a tax lawyer can feel when he or she guides a client through a complex tax problem and conceives a creative solution that, for example, saves the client a substantial amount of money or substantially increases the value of the client's business.

In the years after I entered practice, Doug and I became friends. It became a common treat for me to call him, or to receive a call from him, to exchange points of view on many subjects of interest, including, but not always limited to, complex issues of tax law. We often, though not always, found ourselves in agreement, and the conversations were particularly stimulating and thought-provoking when our points of view were different. Our friendship grew closer with each passing year, and increasingly so around the time when I took a sabbatical from my law firm to be a visiting professor at the Law School. It was then that I came to know Mary well and was introduced to their son Jeff, who was then a student at the Law School and has since become a fine tax teacher and scholar in his own right, as well as a valued friend.

In recent years, our relationship expanded to include that of co-author as Doug graciously invited me to collaborate with him and Jeff on the sixth and seventh editions of his excellent hornbook on Corporate Income Taxation. Our collaboration on the sixth edition occurred while I was still

active in the practice of law, and it required many late hours for me both to fulfill my practice responsibilities and to keep up with the prodigious efforts of my co-authors. But working with Doug as a colleague and co-author was a highly educational and personally satisfying experience and well worth the late night and early morning hours required to keep pace. I will always warmly remember this collaboration and the additional dimension it added to our relationship.

Now, on the occasion of his retirement, I, of course, enthusiastically join in the celebration of Doug's distinguished and productive career at Michigan; and yet it is a bittersweet moment for me. My happiness for Doug and all he has meant to me and many other Michigan students is tempered by my regret that so many future Michigan law students will not have the same opportunity to know and have their careers influenced and enhanced by this exceptional teacher and scholar. The University of Michigan Law School certainly has had more than its fair share of giants on its faculty, and that will no doubt continue to be true. But I am saddened by the belief that another one with Doug's very special qualities is unlikely to pass this way any time soon.

Thank you, my dear friend, for all you have done for the Law School and for your students, and thanks especially for our enduring and treasured friendship.