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## Remembering Louis Del Cotto

CHERYL D. BLOCK†

Had it not been required when I attended the law school at SUNY at Buffalo, I am quite certain that I would never have taken even the introductory course in Federal Income Taxation, let alone any more advanced tax classes. I was, and continue to be, terrible at and frightened of math and never took a course in accounting. As a political science major in undergraduate school, I began law school thinking that my career would take me to some area of government or public interest law—civil rights, employment discrimination, environmental protection. As I have since learned, life's bumpy road often takes unexpected twists and turns along the way. As a tenured member of the law faculty at the George Washington University Law School, I have now been teaching federal tax courses for just over twenty years. I attribute much of what and where I am professionally today to Professor Louis Del Cotto.

When I began in 1976, I was unaware that the law school was privileged to have an extraordinary and well-known tax faculty. Unlike most undergraduate and graduate school programs, law schools generally do not have "departments" as such. At Buffalo, on the other hand, Professor Del Cotto was an essential part of an extraordinary team of tax professors who truly worked together to ensure that one course fit seamlessly into another.<sup>1</sup> Professor Del Cotto was primarily responsible for developing that curriculum. It was clear to all of us that Professors Del Cotto and Kenneth Joyce were partners both as teachers and scholars, co-authoring many well regarded and much-cited academic articles. The scholarly work that Professor Del Cotto did, both separately and collaboratively,

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1. I did not have the privilege of taking tax courses with Professors Bill Greiner and Al Mugel, who were also an integral part of the tax team.

clearly enriched what he did in the classroom. He brought with him a passion for the subject and an ongoing deep intellectual curiosity.

Students in the tax program at Buffalo were quickly disabused of the notion that tax law was about beady-eyed number crunching and accounting. Indeed, both Professors Del Cotto and Joyce made it clear that tax law is about something much bigger. As the Oliver Wendell Homes, Jr. quote that graces the entrance to the Internal Revenue Service building in Washington, D.C. reminds us, "Taxes are what we pay for civilized society." Although we surely studied the details of many tax statutes and cases, we also came to understand that tax law has an impact on virtually every aspect of life and public policy. Without losing sight of practical applications, students learned in tax class to look at statutes and cases in light of their larger economic, fiscal, and societal impact. Although I now also teach cases and statutes, I realize that I am not so far from my original interests. Our tax laws address vital issues about distributive justice, poverty, welfare, protecting the environment, decreasing the federal deficit and much more. I am not sure that I would have appreciated all of this without Professor Del Cotto's guidance.

In addition to opening my eyes to the big picture, Professor Del Cotto also provided a role model for my approach to teaching and to my students. Professor Del Cotto used what might be referred to as a "modified" Socratic method very effectively. As I tell my students today, student mistakes in working through problems and cases can often be more pedagogically useful than correct answers. If one student misunderstands something, chances are that others do as well. Often the incorrect answer reflects an alternative way that Congress *might* have written the statute. Such "mistakes" can serve as a useful opportunity to discuss the larger policy issues at stake.

Professor Del Cotto was challenging but not intimidating in the classroom—at least he never *meant* to be intimidating. I must admit to being terrified when he called on me in Corporate Tax. This was entirely due to the overwhelming complexity of the subject matter, however. Professor Del Cotto was always gentle and patient with students who were as confused by the material as I was. I was also terrified by the final examination—with good reason, as it turns out. Corporate Tax was actually my

lowest grade in law school. I now attribute this to simple panic. I must have learned something. Who would have thought that I would not only be teaching the course today, but that I would have published a major treatise on the subject? I could not have achieved the successes that I have without the formidable foundation that Professor Del Cotto provided me.

I do not recall reading Professor Del Cotto's scholarly articles as a law student. As I began in the teaching profession, however, I came across his work all the time. He was a prolific scholar. The breadth and scope of his work was vast, covering a broad range of issues in tax policy and administration. Here again, Professor Del Cotto, along with Professor Joyce, was an incredible role model who set the bar extremely high. I am extremely grateful for his generosity in taking the time to read and comment on early drafts of my academic work.

I know that I am not alone in my tremendous affection and respect for Professor Del Cotto. As a testament to his extraordinary influence as a teacher, several former students recently joined to endow the Louis A. Del Cotto Fund for Excellence in Tax and Tax Related Studies. The funds will be used to provide support for scholarships to students interested in taxation, faculty research in the tax field, and to bring distinguished speakers to the law school. I am confident that this is exactly how he would have liked the funds to be used. I feel honored and privileged to have had Professor Del Cotto in my life. He will be sorely missed by all who knew him, but his legacy lives on.

