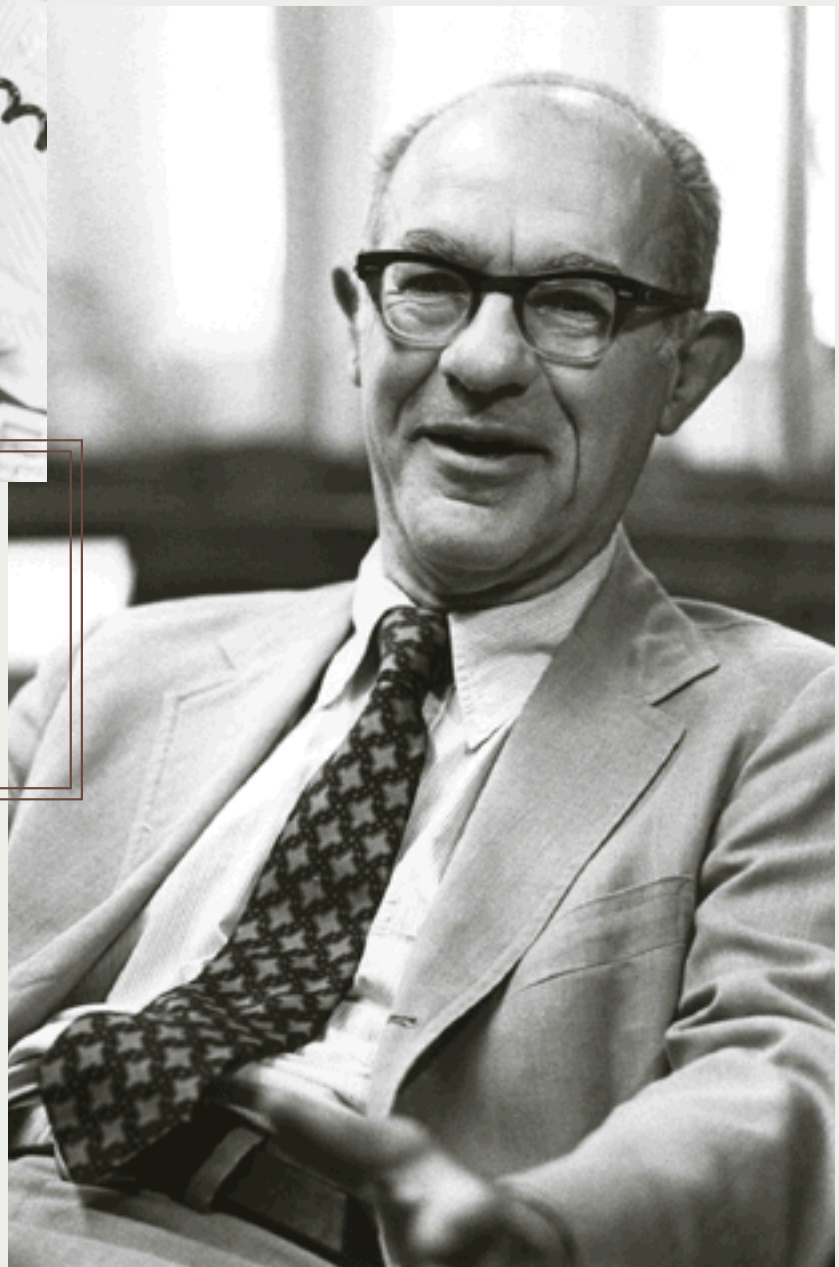


Boris I. Bittker

1916-2005

Sterling Professor Emeritus of Law and
leading tax expert Boris I. Bittker '41
died on September 8, 2005, at the age of 88.



DESCRIBED BY HIS YALE LAW SCHOOL colleague Robert Solomon as “the best known tax professor in the country when I met him in 1982,” Boris Bittker had not planned to become a professor and a scholar. A 1941 alumnus of Yale Law School who served with distinction in the U.S. Army during WW II, he was invited in 1945 by the Law School to consider teaching the following year. Bittker planned to try academia for a year or so and then go into private practice. He remained at Yale for nearly six decades.

During those years, Bittker became a fixture at the school. He was promoted to associate professor in 1948 and to professor in 1951. He was named Southmayd Professor in 1958, then Sterling Professor of Law in 1970, retiring as Sterling Professor Emeritus in 1983.

Bittker’s work in the area of tax law helped shape the field. His writings on taxation—at least fifteen books and more than a hundred articles—ranged from pieces on technical questions in the federal tax code, to a volume on the ethics of being a tax lawyer, to casebooks that went into multiple editions and became indispensable references for generations of teachers, scholars, practitioners, and policymakers.

Tributes from across the country were immediately posted on a popular tax professors’ blog after the news of his death. “When I began teaching tax in 1990,” says Paul L. Caron, Charles Hartsock Professor of Law at the University of Cincinnati Law School, and editor of TaxProf Blog, “one of the best pieces of advice I received was the recommendation that I use Professor Bittker’s casebooks in my courses. They...helped (me) prepare for each class and built up a reservoir of understanding and knowledge that stands me in good stead to this day.”

Bittker’s colleague Elias Clark, the Lafayette S. Foster Professor Emeritus of Law, praised him as having a “genius for writing in the language of tax. The analysis was clear, readable, insightful, and often humorous.”

While the words “humor” and “tax” are not often found in the same sentence, Bittker’s students, friends, and colleagues remember a man of dry wit as well as intellectual intensity and personal modesty. John E. Simon ’53, Augustus E. Lines Professor Emeritus of Law, says “Boris’s course on the IRS code was not the nightmare you might imagine. It was a model not only of clarity, but of humor and erudition.” A typical tidbit is found in a section of his casebook concerned with the tax results of literary property which asks: “Did Faust’s sale of his soul to the Devil give rise to ordinary income or capital gain?”

Simon adds: “The transition from being his student to being his colleague seemed a natural one because Boris was so welcoming and non-hierarchical.”

Robin Wright Westbrook ’74, adjunct professor of law at Washington & Lee University, adds: “Professor Bittker had an extraordinary ability...to help his students develop as lawyers. Yale’s incoming class in 1971 was only about 20 percent female, and that composition reflected a major increase from earlier years.

He was eager for women to succeed as tax lawyers, and he assiduously found ways for us to do so, encouraging us in class, employing us in treatise-drafting, inquiring about our job interviews, and recommending us for employment. Student mentorship, to him, was not just a responsibility; it was something to which he brought the full strength of his conviction.”

Stories abound about Bittker’s dedication to teaching, including this one, told by Robert Solomon in an article for the *Connecticut Law Tribune*. “A representative of the Shah of Iran approached Boris about a tax case. Boris was interested, but said he would be unable to work on the case until after the upcoming fall semester. The Shah’s representative replied that time was of the essence and that the Shah would pay whatever was necessary. Boris reiterated his teaching commitment. ‘Perhaps you do not understand, Professor Bittker. The Shah is willing to pay whatever is necessary.’ But it was the Shah who did not understand. Professor Bittker had an obligation to teach.”

After retiring from the classroom in 1983, Bittker continued his research and writing. Michael Graetz, the Justus S. Hotchkiss Professor of Law, recalls: “Boris came to the office every day, and typing away on his electric typewriter, revised his marvelous tax treatises, wrote an entirely new book on the Commerce Clause of the Constitution and, just a few years ago, began a massive new volume on church and state issues in the U.S. His office was across from mine, and I would routinely walk through his open door to chat. He was a great storyteller, elegant and funny—as anyone who has read his treatises or articles must know. Boris’s interests ranged far beyond the tax law. His prescient 1972 analysis of whether African Americans could sue for reparations under current civil rights law was reissued in 2003; his article about military tribunals also enjoyed a recent resurgence. People sought his advice on issues large and small. He was asked several times to serve as dean of the Law School—which he always declined — and described himself as ‘the best dean the Yale Law School never had.’”

Bittker’s interests ranged widely. He was a devoted environmentalist, serving as a trustee of the National Resources Defense Council for many years. He was a member of the American Academy of Arts and Sciences and the American Law Institute. He was also a traveler, an adventurer, and a talented photographer, whose works graced his friends’ walls and hung in galleries.

John Simon sums up his friend’s life and career: “Boris was simply one of the great legal scholars of all time—one of those scholars who was able consistently to apply his scholarship to the most difficult policy issues confronting the country and to provide real-world applications. He was also a person of immense personal philanthropy—not only with charitable donations but in his willingness to help other people. He was on call to us as a doctor is on call.”

Predeceased by his wife Anne, Bittker is survived by his children Susan and Daniel. ∞