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Tribute to Professor Leon Gabinet

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Donald L. Korb[†]

You ask most successful lawyers, doctors, corporate executives, entrepreneurs, politicians, or virtually anyone who has had a successful career in any field, and probably one thing they will tell you is that there is one person, or at most, a very small group of people, who had such a significant impact on their lives, that for all practical purposes, that person or those few individuals “made” them what they are today. For some, it is their parents; for others it could be a member of the clergy. It could be a scoutmaster, a high school teacher, or a coach. It could be a partner in a law firm or someone in upper management in a corporation.

As I look back on my career, it is very clear to me that Leon Cabinet is certainly one of those very few people in my life who “made” me what I am today. But before I explain the reason why I say this, let me describe what I have been doing since I graduated from the Case Western Reserve University Law School in 1973.

After graduation, my first job was an entry-level attorney position in the National Office of the IRS Office of Chief Counsel in Washington, D.C. It was the perfect place for me to start my career; not only did I have the opportunity to work on projects that established rules which remain cornerstone principles of partnership tax law to this day, but I was also able to work on some very interesting and, as it turns out, quite historic Watergate-related matters as well.

After four years in that particular government position, I returned to my hometown, Cleveland, and joined the Thompson, Hine and Flory law firm. However, in 1984, then-IRS Commissioner Roscoe Egger asked me to return to Washington to become the Assistant to the IRS Commissioner and lead the Service’s participation in the legislative process that would result in the enactment of the landmark Tax Reform Act of 1986. Once again, I had a front-row seat to history—this time, tax history.

After my second stint at the IRS ended in 1986, I returned to Thompson Hine. Over the next seventeen years, and frankly as a direct result of my experiences in Washington, I found myself working on matters that tax lawyers in Cleveland rarely had the opportunity to work on in their practices there. In 2004, all of this accumulated experience resulted in the Bush Administration asking me to once

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again to return to the public sector and take on the ultimate job for a tax lawyer: Chief Counsel for the Internal Revenue Service. This appointment meant that from April 2004 until December 2008, I was the chief legal officer for the IRS and served as the head of what is in effect the largest tax law firm in the world.

Now what did Leon Gabinet have to do with any of this?

Well, for one thing, he introduced me to tax. In the first semester of my second year at the law school, I took Leon's basic federal tax course; and in the second semester of that academic year, I took his advanced corporate tax course. The first course was basically a survey of the law of federal taxation, which covered not only basic theoretical concepts in the tax law (such as the difference between the realization and recognition of income, the difference between ordinary income and capital gains, and the like) but also the basic individual and corporate taxation rules in the tax code. In the second course, we studied in more detail the federal taxation of corporations including the taxation of the formation of corporations, the liquidation of corporations, mergers and acquisitions, and my all-time favorite, collapsible corporations.

During almost that entire academic year, because the dean of the law school had been elevated to the presidency of the University, Leon was not only teaching class but also serving as the acting dean. However, notwithstanding those quite significant additional administrative duties, Leon still met with the basic class four times a week in the fall and with the advanced class three times a week in the spring. Leon approached the teaching of tax law not only from a theoretical perspective (what is income?), but also from a very practical, methodical, rules-based perspective. We got through all of the material in good order, but, more importantly, we benefited immensely not only from Leon's vast knowledge of and experience with the tax code but also from his dry sense of humor and quite witty observations on the life of a law student in general and the vagaries of the tax law in particular.

Even though Leon had to do double duty as both an administrator and a teacher during most of that academic year, he was still very generous with his time, both in the classroom immediately before and after class and at other times in his office. But even more important, Leon was very approachable by students, which in my case, leads to the rest of my story.

Toward the end of the spring semester of that second year, Leon invited the IRS Assistant Regional Counsel in Cleveland to speak to the advanced corporate tax class about working for the IRS Office of Chief Counsel upon graduation. Afterwards, Leon explained to the class the inherent value of public service in working for the IRS Office of Chief Counsel as well as the great training that one would receive there. A few weeks later, we took the final examination, and as it turned out, I earned the highest grade in the class.

During the fall recruiting season in my third year, I saw that the IRS Assistant Regional Counsel who had spoken to our class in the spring was scheduled to conduct interviews at the law school. So I went to Leon's office and asked him if he would recommend me to the IRS for a job there. A week later when I had the interview, it was very clear to me that "the fix was in" in that Leon had obviously not only recommended me but had apparently told the IRS Assistant Regional Counsel that I was the best candidate at the law school for the position. A week or so later, I received a letter offering me a position in the IRS National Office in Washington, which started me off on the journey which would eventually lead me to become the head of the Office of Chief Counsel thirty years later.

There is no doubt in my mind that I never would have been offered the opportunity in 2004 by the President to become the IRS Chief Counsel if I had not served as the Assistant to the IRS Commissioner in the mid-1980s. And there is no doubt in my mind that I never would have been asked to become the Assistant to the IRS Commissioner if I had not spent the first four years of my legal career as an entry-level attorney in the Office of Chief Counsel in the mid-1970s. And there is no doubt in my mind that I never would have started my career in that entry-level position in Washington in 1974 if Leon Gabinet had not strongly encouraged the local Cleveland IRS Assistant Regional Chief Counsel in the Cleveland office to offer me that first job.

Now you can see why I say that I would not be where I am today and, moreover, would not have had the wonderful career that I have had in both the public and private sectors, but for the generosity and mentoring of Leon Gabinet.

Thank you, Leon.