

Foreword: As Certain As Death – Quotations About Taxes (2010 Edition)

By Jeffery L. Yablon

This is the ninth edition of “As Certain as Death — Quotations About Taxes,” the collection that I have assembled and published in *Tax Notes* over the last 16 years. It contains 1,577 quotations, a 426 percent increase over the 300 quotations that made up the first edition in 1994. On an annualized basis, this rate of growth exceeds even the rate of growth of the Internal Revenue Code, but not by as much as one might hope.

The collection is divided into eight somewhat arbitrary and overlapping categories. No claim of completeness is made. For a variety of reasons, many quotations were considered but not included, mostly because I place a special premium on brevity and wit. Decades of reading the IRC and Treasury regulations will do that to you.

The collection teaches us, among other things, that tax lawyers are not to be ignored. They are extremely smart, and they are not afraid to say so. Avoiding false modesty, Prof. Marty Ginsburg declares: “The tax bar is the repository of the greatest ingenuity in America, and given the chance, those people will do you in.” Moreover, the tax lawyers have gotten many others to accept their self-evaluation, as is reflected in the observation of Prof. Tony Amsterdam: “It is seldom given to mortal man to feel superior to a tax lawyer.” To be sure, as Prof. Hoffman F. Fuller writes, “A society which turns so many of its best and brightest into tax lawyers may be doing something wrong.” But this misallocation of resources should surprise no one, because, as John Maynard Keynes noted, “The avoidance of taxes is the only intellectual pursuit that still carries any reward.” Alan Bennett’s line must also be considered: “Of course I’m happy. I’m a tax lawyer — money’s incredible.” Law students should note that Bennett’s line is from a work of fiction.

The central message, however, is that people often disagree about taxes. Most of these disagreements are fundamentally political, such as whether there should be progressivity in income or estate taxation. “Taxes should be proportioned to what may be annually spared by the individual,” says Thomas Jefferson, while J.R. McCulloch tells us, “The moment you abandon . . . the cardinal principle of exacting from all individuals the same proportion of their income or their property, you are at sea without rudder or compass, and there is no amount of

injustice or folly you may not commit.” But sometimes the disagreement is not about rates or progressivity, but about what should be taxed and why. Agreeing with many others quoted herein, Justice John Marshall Harlan wrote, “There is no tax which, in its essence, is more just and equitable than an income tax.” But Plato said, “Where there is an income tax, the just man will pay more and the unjust less on the same income.” The smart Athenian tax lawyers of 24 centuries ago must have made a real impression on him.

* * *

This collection is a labor of love that required an extraordinary amount of time. In the late 1970s, I started a file called “Tax Quotes” into which I tossed every pithy quotation about taxes that I happened upon. The file just grew and grew. Once I decided to publish, I realized that finding the quotes was the easy part. More difficult was arranging them within useful categories and in an order that created an interesting progression, a clever juxtaposition, or a bit of humor.¹ By 1994 I was ready. With trepidation, I called Chris Bergin, who was then the editor of *Tax Notes*, and described the collection. He asked only one question: “Is it funny?” I replied that some parts were funny. He immediately said he was sending a messenger to pick it up. The next day he called to say that *Tax Notes* would publish it.

Readers have always been invited to send additional quotes about taxes. Many have done so, most notably law professors who offer clever lines about taxes that they themselves wrote.² Today the leading tax blog lists the tax professors who are quoted, along with their quotes.³

Occasionally someone will ask which of the quotations is my favorite. I always cite George Bernard Shaw: “A government which robs Peter to pay Paul can depend upon the support of Paul.” But as good as that line is, I find that my 30-plus years of practicing tax law in Washington has made me appreciate a quotation that is not in the

¹Another difficulty was what to do when the author denied having said the words. One of Leona Helmsley’s employees swore that she said, “Only little people pay taxes,” but Helmsley denied it. She was alive and litigious when the line became famous, so I included it, but parenthetically added the word “attributed.”

²I cannot complain of their immodesty, because I have immodestly included a number of my own quotes.

³See http://taxprof.typepad.com/taxprof_blog/2008/01/tax-prof-quotat.html.

collection because it is not specific to taxes, although it clearly applies to the topic. It is from Lily Tomlin: "No matter how cynical you get, you can never keep up."

* * *

Thanks to Dick Arndt, Guy Collier, Pete Freeman, Marty Greif, Rob James, Wayne S. Kaplan, Dean Morley, Phil Parisi, Karen Sheely, Lynn Soukup, Pat Thomas, Martin B. Tittle, and Jeff Vesely for their help in finding quotations or otherwise supporting this project. Thanks also to Cory Bingaman, who provided outstanding administrative assistance and skillfully created and manipulated the computerized database. And very special thanks to Jean L. Yablon.

Interested readers are invited to send additional quotes for possible inclusion in a future edition to Jeffery L. Yablon, c/o Pillsbury Winthrop Shaw Pittman LLP, 2300 N Street NW, Washington, DC 20037 or via e-mail to jeffery.yablon@pillsburylaw.com.