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Dedication to James J. Freeland

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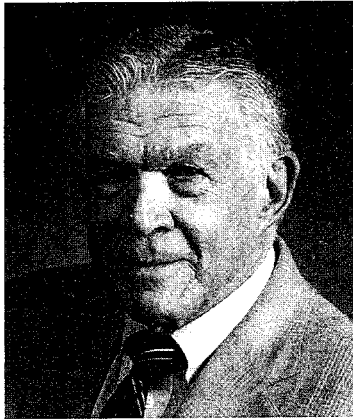
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**THIS ISSUE OF THE
FLORIDA TAX REVIEW
IS DEDICATED TO
JAMES J. FREELAND**



At the conclusion of the fall 1994 semester, Professor James J. (Jack) Freeland retired from his position as Distinguished Service Professor at the University of Florida College of Law. Professor Freeland is a graduate of this law school and served as a member of its tax faculty for more than 35 years. The *Florida Tax Review* is pleased to honor Professor Freeland on his retirement. Four of his former colleagues, Dean Jeffrey E. Lewis of the University of Florida College of Law, Professor Guy B. Maxfield of New York University School of Law, M. Carr Ferguson, Esq., of the law firm of Davis, Polk & Wardwell, New York, and Professor Stephen A. Lind of the University of Florida and the University of California, Hastings College of the Law, reflect below on their long associations with Professor Freeland.

Jack Freeland's tenure as a member of the faculty at the University of Florida began in 1957. By every measure, Jack has distinguished himself as a scholar and a teacher. He has brought great distinction to his alma mater. Thousands of students over the years have had the benefit of his tutelage in the classroom. Jack is a charismatic and challenging teacher. His scholarship has provided guidance to lawyers and law students for decades. Jack's retirement was a great loss to the law school, but his contributions will be long lasting. And Jack has been a good friend to so many of us over the years. Thank you, Jack.

Jeffrey E. Lewis

What is an institution? Webster's Ninth New Collegiate Dictionary states: "also: something or someone firmly associated with a place or thing." James J. ("Jack" or "JJ") certainly fits the definition. He is firmly associated, and has been for 37 years, with the law school at the University of Florida; and the thing that he has been firmly associated with is tax law. Although Jack has made the decision to retire, he cannot cease being an institution. Institutions take on a life of their own, and as years pass, they seem to grow in stature, complexity, intensity, and fame.

As long ago as 1962, when I first was introduced to the institution that was Jack Freeland, he was already a formidable structure. Over the past 33 years, each time I have seen him, he has grown even more impressively. Jack's foundation, however, began well before 1962. Perhaps it was at Sewanee Military Academy that Jack started on the road to becoming an institution. He spent about two years in the United States Navy—doing, what else—but as a corpsman, helping others. After completing his military duty, Jack spent five years at Duke University. He received his Bachelor's Degree in 1950 and finished his first year of law school at Duke. Upon being advised that if he wanted to practice law in Florida, he should attend the University of Florida law school, Jack transferred and received his Juris Doctor degree in 1954.

The next three years were spent practicing tax law with Dowling & Culverhouse in Miami. It was in 1957 that Jack began his life-long love-teaching and writing about taxes. From the time he began as a neophyte teacher to his last class some 37 years later, Jack was recognized as a superb teacher. Indeed, many of his former students who continued their education at New York University (which Jack affectionately called the "mother church") said that it was Jack who instilled in them the desire to pursue the world of tax for their professional lives.

It was not only as a teacher that Jack developed his reputation. During his time at Florida (with side jaunts to New York, Arizona, and Holland), Jack wrote or was the co-author of 13 books and 20 articles! The

breath of topics covered by Jack ranges from the intricacies of corporate tax to the effect of distributions in kind by an estate or trust. (It was on this last topic that Jack's observations led to an amendment of the statute.)

During this period, Jack also was an administrator. In 1974, he, along with Dick Stephens, founded the Graduate Tax Program at the University of Florida College of Law, which confers the LL.M. (in Taxation) degree. For some five years, Jack served as director of the program and was responsible for faculty recruitment, student placement, fund raising, and all the other things that administrators do to fill up their time. With delight, Jack was able to return in 1982 to full-time writing and teaching.

This short biographical statement does not do justice to a man who became an institution. For those of us who have been privileged to share a glass of pop at four in the morning discussing life in all of its fullness with Jack, he will always seem larger than life itself. While he may be retired, he will never be retiring.

Guy B. Maxfield

Jack's arrival at New York University in the fall of 1962 made an immediate and vivid impression on his new colleagues and students. Most of the denizens of Greenwich Village and Vanderbilt Hall were Yankees of one stripe or another, and Jack struck our northern eyes as a dashing, if somewhat rumpled, Confederate cavalry officer. His softened vowels fell charmingly on our ears, and his speech was laced with surprising turns of phrase, metaphors, and shimmering verbal pictures—the match of e.e. cummings or any other village denizen and far beyond the grayer, linear phrasing of his new tax colleagues.

What we could learn of his background only fed the stories that sprang up in his footsteps through Washington Square and Vanderbilt Hall. Fascinating vignettes of his childhood, adventures in and out of military school, Duke, the University of Florida, and of his early days as a lawyer working with two of the most colorful and unlikely law partners in Florida quickly endeared him to all of us. Jack's imagery of piloting an old Buick just under the speed of sound, up and down the State, driven by the competing demands of his two Hughs—Dowling and Culverhouse—was particularly memorable to me, since, at about the same time Jack must have been driving and sleeping in that car, Hugh Dowling and I, after trying a case against each other in Birmingham, had discussed joining in practice. As I heard Jack's stories, I felt a sense of relief that we had not met until years later, in another stage of our lives.

He brought to New York not just the heady perfume of North Florida life and his beautiful, delightful family, but, as well, the swagger, uninhibited humor, and individualism that sprang from his roots—and a pride in his work

that drove him to the top. All of this he brought into his classrooms. The NYU Graduate Tax Program, founded 14 years earlier by the legendary Jerry Wallace, demanded the best of its students and its teachers alike. Intensive preparation for class was taken for granted. So was gifted teaching. Jack exceeded all expectations. In a faculty of great teachers, Jack's classes were sought out and over-enrolled.

It was no wonder. He would plow the rockiest, thinnest tax soil and grow not brambles but rich, colorful fruit. He taught always through Socratic dialogues based on assigned problems, a technique that in his classes, led to understanding rather than deeper mysteries. An example springs to mind from a subject we both, perhaps perversely, loved to teach and write about: income taxation of estates and trusts. A few years before Jack's arrival, an NYU student working through a complex problem of distributable net income was asked "What's your DNI?" He responded miserably, "Professor, I don't know my DNI from my ASS." Such defeats were not permitted in Jack's class. Before tackling this same problem a few years later, Jack turned DNI into a "rainbow of assorted flavors of income" (an unforgettable, mixed metaphor, typical of Jack's humor and genius) and, through baby steps, gave even the slower students a sense of having mastered the basic concepts. Then he would grab the chalk, whirl around to the board, shirttail dangerously near liberation, and commence his questions, cocking his ear quizzically, issuing a warning "Huh?" to an errant answer and, in the end, leaving the whole class convinced that determining fiduciary and beneficiary taxable income is a delicious piece of cake. From my office next to his, I remember the stream of students, animated discussions and bursts of laughter coming from his room.

Jack and his wife and children missed home. Jack tried living in the Village, they tried a New Jersey suburb. He tried commuting in the car of a colleague who drove with such suicidal abandon that Jack's low-flying days down the Florida highways paled in memory to a sedate creep. He loved his classes, his many new friends, and the resources of NYU, but finally decided to go home to Gainesville. When he left, it was as if the Pied Piper had ended his concert. We missed him very much. I have been fortunate to remain in touch with him through our collaborations in writing and speaking. He was and is a new adventure every time I am in his company. May his rainbow follow him wherever he goes!

M. Carr Ferguson

When I first learned that Jack Freeland was planning to retire, I was shocked. I doubt that I was alone in thinking that Jack would be carried feet first out of the University of Florida College of Law. I'm glad that I'm not

writing an obituary for Jack, but that instead I'm writing some words of thanks to him on his retirement.

As a colleague, a co-author, and in many ways a student of Jack's, there is much to thank him for. First, thanks for his pioneering work on and dedication to the LL.M. Program in Taxation at the University of Florida. Jack and Dick Stephens overcame what were almost insurmountable obstacles in creating an advanced tax law program. It is safe to say the program would not now exist, if it were not for their joint perseverance. Indeed, it was during Jack's five years as Director of the program that it grew from a young upstart to one of the highest ranked programs in the country.

Thanks, too, for including me to work with him and Dick Stephens on an income tax casebook that, during its 23 year life span, has sold in excess of two hundred thousand copies. The book had its origins in teaching materials developed by Jack and Dick. Many of the cases and problems found in those materials are still in the casebook because they have endured as effective teaching aids.

The aspect of Jack's career for which he deserves the most thanks, however, is one that I have only vicariously experienced. Although I've learned a lot from Jack, I've never taken a law school course from him. But that doesn't mean that I am unaware of his teaching style and ability. My introduction to Jack came not from a personal meeting, but when I filled his teaching slot when he was visiting another law school. When I began teaching an advanced tax course, students in the class began using a vocabulary that sounded like a foreign language to me. I soon discovered "JJ's tax language"—a series of terms he used in teaching that were humorous, clever, memorable, and just down-right effective in teaching tax law. Terms such as the "the gotcha" for the concept of recapture and "the hotchpot" for sorting out tax consequences under section 1231, and "the section 67 haircut" are a few in a long list. I am sorry that I never took the opportunity to take one of his courses—but as another colleague said year's ago—"one can't do that because one would end up only imitating him, and no one could be as good as the real thing." So, Jack, on behalf of the thousands of students that you have taught over the years for whom a course from J.J. was truly a rewarding and memorable experience—thank you.

I hope that he enjoys his retirement years. Part of that enjoyment should come from the well deserved pride he can take in the significant contributions he has made to the tax law, our graduate tax program, and his many students.

Stephen A. Lind