Wright Completing Fourth Project for Internal Revenue Service

Prof. L. Hart Wright of the Law Faculty is nearing completion of a fourth major project which he has undertaken at the request of the Commissioner of Internal Revenue, Mr. Dana Latham. This last project was begun in April, 1959, when the Commissioner requested Professor Wright to undertake a study of the technical activities of the national office, the prime focus of the study being on the rulings and regulations programs. The prime emphasis was to be placed on the work of four divisions and one branch, the Tax Rulings Division, the Technical Planning Division, the Legislation and Regulations Division, the Interpretative Division, and the Bulletin Branch.

By October, 1959, Professor Wright’s study had reached the point where certain general proposals could be orally presented in a two-day session to a small group consisting of the Commissioner, the General Counsel of the Treasury, the Chief Counsel of the Internal Revenue Service and their top technical assistants.

At that point the Commissioner requested Professor Wright to present his general proposals in writing.

In late 1959, Professor Wright submitted a 500-page report. Shortly thereafter, the Commissioner and the Chief Counsel jointly charged a task force with the responsibility of filling in details which would be essential in the event the government chose to adopt all or a part of Professor Wright’s proposals. That task force, consisting of the Assistant Commissioner (Technical), the Assistant Chief Counsel (Technical) and Professor Wright, hope to complete the effort sometime in the summer.

Commissioner Latham’s comments on Professor Wright’s efforts are contained in a letter dated May 2, addressed to the School:

“Professor Wright has performed four major services for us. First, he served as one member of a three-man committee which completely revised our training program for newly recruited Internal Revenue Agents. He contributed many original ideas, many suggestions for effective teaching techniques, and a profound understanding of the varied, subtle, and complex skills needed by a professional tax man.

“Next, he wrote for us the text to be used in our income tax law course for these new agents. The text he produced for us is universally regarded by our technicians as the best we have ever had.

“Thirdly, he has trained the in-Service instructors who teach the income tax course in the best methods of using the text.

“Fourthly, he is currently engaged in a study of our very important technical activities: those dealing with the interpretation of the tax laws through the issuance of regulations, rulings, and other interpretative materials; the proposed laws, and comments on, new or revised legislation; and related matters.

“When I became Commissioner, I decided that one of my principal objectives should be to see that these key activities operated with the highest possible efficiency and effectiveness. Accordingly, I began seeking a man who could be relied upon to conduct a probing but balanced and knowledgeable study of these activities. Professor Wright was recommended to me by all who knew him, and I am sure I could not have made a better choice.

“He has demonstrated not only the knowledge and impartiality I sought, but also a creative and penetrating intelligence, sound practical judgment, and a remarkable ability to induce others to take the same objective and open-minded approach that he does. He completed his study and presented his findings last fall. Since then, he has been flying to Washington once a week for meetings with several of our senior officials to work out the details of a number of major improvements in our procedures suggested by or growing out of his recommendations. We are confident that substantial and permanent improvements in our procedures will result from his study.”

Law Day Program Honors Dean Stason And Professor Yntema

About 400 law students, lawyers, members of the Law Faculty, judges, University officials, and Regents, honored Dean E. Blythe Stason and Professor Hessel Yntema at the Lawyers Club Law Day Banquet on May 2. Both men will begin their retirement furloughs this year.

Master of ceremonies was Chief Justice John R. Dethmers (Law ’27) of the Michigan Supreme Court, who also serves as Chairman of the Board of Governors of the Lawyers Club. Coincidentally, Justice Dethmers entered the Law School in the same year in which Dean Stason joined the Law Faculty (1924). The Rev. Ralph Piper, pastor of the Zion Lutheran Church of Ann Arbor, delivered the invocation.

Justice Dethmers welcomed the guests and spoke in complimentary and affectionate terms of the careers of the two guests of honor. Robert G. Johnson, a student in the Law School from Sherburn, Minnesota, and President of the Executive Council of the Lawyers Club, presented gifts from the residents of the Club to Professor Yntema and Dean Stason—to the former, an ivory-headed ebony walking stick, and to the latter a large collection of records for the Stason’s hi-fi set.

Professor Yntema spoke at some length about his own feelings upon reaching this milestone in his career. His statement, warm and obviously heartfelt, was met with a standing ovation. (See the article concerning Professor Yntema elsewhere in this issue.)

Associate Dean Russell A. Smith presented to the University a portrait of Dean Stason, painted by Professor Guy Palazola of the University’s College of Architecture and Design, on commission from the Law Faculty. The portrait, which alumni will see in the reading room of the Law Library, is a token of the very great esteem in which Dean Stason is held by his faculty. Vice-President and Dean of Faculties Marvin L. Niehuss accepted the portrait on behalf of the University and expressed appreciation for Dean Stason’s career and his many contributions to the University in the academic and administrative areas.

Thereupon the Dean spoke of his great satisfaction with the life in the law. Entitled “Why Be A Lawyer?”, his address was a catalog of the reasons why he likes lawyers. (Some of his remarks are recounted in his article which begins on the first page of the Notes.) As in the case of Professor Yntema’s remarks, the assemblage showed its appreciation of and respect for Dean Stason by rising to applaud him at length.

The Dean’s Career Reviewed

Dean Stason, who was born in Sioux City, Iowa, received an A.B. from the University of Wisconsin in 1913, and a B.S. from the Massachusetts Institute of Technology in 1916. He was an instructor in electrical engineering at the University of Pennsylvania from 1916 to 1917.

After service with the U.S. Army during the first World War, the Dean joined the faculty of the University’s College of Engineering as an Assistant Professor. At the same time, he enrolled in the Law School, from which he received the J.D. degree in 1922. He practiced law in Sioux City, as a member of the firm of Stason & Stason from 1922 to 1924, and rejoined the Michigan faculty—this time as a Professor of Law—in 1924, and was appointed Dean of the Law School in 1939. He also served as Provost of the University from 1938 to 1944.

A recognized authority on administrative and public utility law, the Dean has more recently taken a special interest in the new field of atomic energy law, and has made the School a world center for study in this field. He served as Chairman of the Special Committee on Atomic Energy Law, American Bar Association, from 1954–57, has been Managing Director of the Fund for (continued on page 5)