

TRIBUTE

NICHOLAS TOMASULO, TAX MAN COMPLEAT

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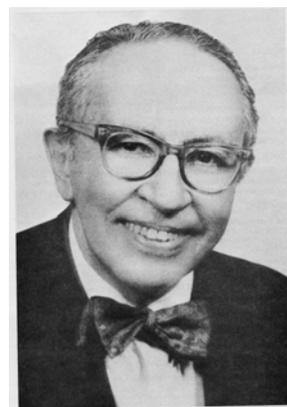
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Nicholas Tomasulo came to Wayne State University Law School in 1973, at the age of 66. He taught taxation for four years, and then returned to Washington, D.C., where he had enjoyed a long and distinguished career in public service. He died on May 3, 1986, at the age of 78. Nick was a grand old man of unmatched good cheer, a spinner of yarns and light moral narratives, a delightful companion, a great lover of Detroit, my friend forever, and one of the top tax technicians of his generation.

Nick was already among friends when he joined the Wayne faculty, one year before my own arrival. He had known Donald Gordon, then the dean, from their days in Washington. And he was a close friend of Geoffrey Lanning, who was an early student of Nick's when Nick was in the Chief Counsel's Office at IRS, where Geoff went to work in 1951.

Geoff recalls that Nick was a great and instinctive teacher who knew everything about the tax code and how it worked in practice. As a teacher, Nick was at his best, not in the big auditorium, but in the small class and the private conversation, and anyone who ever met Nick could understand why. Nick had the common touch, which is to say he made most people feel that he held them in somewhat higher regard than he held himself. He could explain from personal experience how much of the tax code took its shape, and he intimidated no one.

In 1977, Nick returned to Washington, D.C., and began practicing with the distinguished tax firm of Silverstein & Mullens, which he continued doing almost until his death. When he left Wayne and Detroit, he left behind many, many friends. He came back to Detroit with his wife, Virginia, several times during the last nine years of his life to see their friends, and often to see his doctor, the renowned Robert Talley of Ford Hospital, who helped Nick to [*2] add a decade of fruitful years to a life that cancer almost claimed in 1975.



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Nick's last visit to Detroit was in the fall of 1985. Two of his friends, John Dolan and Alan Schenk, arranged a faculty lunch in his honor, and Nick was given a little plaque that recited his many achievements and gave some hint of the warm regard in which the Wayne faculty held Nick.

John Dolan was and is the trustee of a most peculiar Wayne institution, popularly known as the "Cookie Trust." While Nick still was teaching at Wayne, he would bring cookies to the faculty lounge, chiefly for the pleasure of his colleagues. After his retirement from the University, he would send John a check around the beginning of every term, adequate to finance a virtually constant supply of cookies. Those members of the faculty who came to Wayne after Nick's retirement first learned of Nicholas Tomasulo as the shadowy settlor of the popular cookie trust. Andrew Mellon left no more fitting monument to himself.

Nick viewed himself as a legislative man, and rightly so. He offended no one needlessly, he loved the excitement (and perhaps the smoke) of the back room, and had a fine sense for the inelegant but workable compromise. He was that rarest of phenomena, a tax lobbyist whose client was the average citizen. He had a gift for puncturing the high-sounding arguments of self-interested lobbyists with a witty line. His home-spun humor, attributed to the mythical Nicholas Tomatosoup, was featured from time to time in the April Fool's column that appeared in the pages of *Tax Notes* during the salad days of that august journal in the mid 1970s.

For fourteen years, from 1959 to 1973, Nick labored as the legislative counsel of the prestigious Joint Committee on Internal Revenue Taxation, where he made many friends, including the late Larry Woodworth, Chief of Staff of the Committee, and Mark McConaghy, one of Larry's successors. Nick had worked on the drafting of the 1954 tax code while in the Chief Counsel's Office at IRS, and he played a major role in its redrafting when Congress enacted the landmark tax reform act of 1969. Over his long career, Nick testified many times before Congress on tax reform issues. Even in his last year, with his high energy level reduced by illness, he spent time lobbying for a reform of the complex and much abused rules on the carryover of corporate tax losses to successor corporations. An article on that topic that Nick coauthored appeared in *Tax Notes* in 1985.

One clings to memories, happy and bittersweet. I remember Nick in the winter of 1975, at death's door, looking like a high-contrast black and white photo with his white complexion and dark wool overcoat, taking me for Italian food at one of those family restaurants in Detroit that Nick loved. I can see him on a beautiful day in June

1976, dressed in his bow tie and suspenders, backlit by a [*3] bright window, serving champagne to the guests at my wedding and looking the part of a slightly seedy maitre. And it was almost ten years ago that I went with him to a party my brother Bob was having in Washington. Nick was bringing along a case of champagne because, he said, “young people deserve some thanks for letting an old timer come to their parties.”