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## HENRY J. LISCHER, JR.: COLLEAGUE AND FRIEND

*John J. Mylan\**

I am pleased to have this opportunity to express a few thoughts about my association with Henry J. (“Hank”) Lischer on the occasion of his retirement from the law faculty. I’ve known Hank Lischer for over thirty-five years, first as a student in a tax course I was teaching as a visiting professor in the LL.M. Tax program at New York University and, since 1981, as my friend and colleague on the SMU law faculty.

In fact, it was largely due to his efforts that I came to the law school, something for which I remain very grateful.

From the outset, it was clear that I had made a good choice from a professional standpoint—joining a very distinguished law faculty and a highly regarded graduate tax program,—but coming to Dallas from Oregon in mid-August with two pre-teen daughters while having left behind our entire support system was another matter. Hank and his wife Barbara jumped into that breach. When I spoke to my daughter Megan the other day, who was eleven at the time we moved, she said she thought the Lischers were part of our family because they were so welcoming. They loaned us furniture, saw to it that our girls did not approach their new schools alone, and invited us over to meet their friends. I also remember Hank painting the woodwork in the living room of the home we moved into in 1983.

In short, he is a generously spirited man, for whom fostering a sense of community among the faculty was an important value. That spirit of inclusiveness, teamed with his boundless energy, has made the law school a much richer place for both faculty and students.

Hank leaves behind an impressive record of achievement. As a teacher, he has been a role model and an inspiration for a multitude of students to whom he has conveyed not only his knowledge of the tax laws, but his own high ethical standards and commitment to hard work as well.

Hank has always been a rigorous and demanding classroom teacher. In the first student follies I attended in 1982, Hank was portrayed in military garb as a sort of drill sergeant. The skit was quite overdrawn but revealed the truth that Hank cared greatly about his students being ready for an extraordinarily difficult practice. Apparently, the students were aware of

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his deep commitment to them because soon after he was the recipient of one of the first Don Smart teaching awards.

While we may have had somewhat different teaching styles, we have always had a high degree of collegiality—born of mutual respect—and shared pride at being part of a highly respected law school with a nationally recognized graduate tax program.

I have fond memories of spending many happy hours with Hank and other tax colleagues at the faculty club or in Hank's office on late afternoons as the sun set, unfolding the mysteries of ERTA in 1981, TEFRA in 1982, the 1984 Tax Act, the monumental 1986 Tax Reform Act; the 1987, 1988, 1990, 1991, 1993 Tax Acts, etc., etc., etc.

As a scholar, he has published extensively and in a wide variety of formats, including numerous law review articles, five tax management portfolios, and as co-author of five volumes of West's Legal Forms, Estate Planning. It is a measure of the breadth of his knowledge of the tax laws that he has written in both the income tax and estate planning areas.

Hank's energetic representation of the law school in other tax arenas has contributed greatly to the excellent reputation our graduate tax program enjoys nationally. Among these have been activities with the tax bar, service as admission examiner for the U.S. Tax Court, as Professor in Residence in the Office of Chief Counsel of the Internal Revenue Service, and as the faculty member chiefly responsible for establishing our joint program with the Public Finance Training Institute of the Ministry of Finance in Taiwan.

Over the last thirty years or so that we have had discussions and made decisions about the law school graduate tax program, I have always appreciated Hank's wise judgment, sharp insights, common sense, and willingness to compromise. What you see is what you get. No secret agendas.

All this to say, we are extremely thankful for Hank's generous spirit and the intellect and energy he has dedicated to our law school. He will be missed.

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