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PROFESSOR JACK MYLAN: A GREAT SCHOLAR, TEACHER, AND A GENTLEMAN

*John B. Attanasio**

I am pleased to contribute to this issue of the *SMU Law Review* honoring the scholarship and teaching of my friend, Professor Jack Mylan. Although I did not know him personally prior to my arrival at SMU nearly ten years ago, I had heard about Professor Mylan's academic accomplishments and contributions to the SMU tax program, one of the best in the country. As Dean of the Dedman School of Law, I have come to appreciate his many strengths as a scholar and teacher and am deeply grateful for his leadership and service to this academic community.

Jack received his B.S. degree in mathematics from Fordham University; his J.D. from Stanford; and his LL.M. from NYU. Prior to joining the academy, he was in private practice in California, practicing primarily in the areas of taxation and business planning, estate planning, and other tax matters. He began his teaching career at Willamette University College of Law and, during his eleven years there, established a strong reputation as a tax scholar. Professor Mylan served as a Visiting Professor at the University of Florida and at NYU, two of the leading graduate tax programs. He lectured extensively around the country and abroad at various tax institutes, symposia, and conferences. For many years, he served as Lecturer at the Academy of International Taxation, sponsored by the Ministry of Finance (Taiwan) and in 1992, was Guest Professor at the University of Konstanz, Germany.

Jack brought his wealth of knowledge and experience to SMU when he visited the law school during the fall semester of 1981. Not surprisingly, during his short visit here, Jack proved to be an exceptional teacher. His income tax students wrote extensive comments in their course evaluations praising his teaching and extolling his fine character. One student wrote: *I'm a history major. I understand tax. Rehire this guy!* Another student's comment summed up his teaching: *John Mylan, a master teacher and a gentleman.*

It was our fortune that Jack accepted an offer to join the Dedman School of Law faculty as a tenured full professor in 1982. During his long tenure here, Professor Mylan was known for his ability to communicate

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complex tax concepts to his students clearly and effectively. He taught basic and advanced tax courses to thousands of students, many of whom never thought about pursuing a career in tax law until taking a course from Professor Mylan. In addition to federal income taxation, he taught courses in: corporate taxation; partnership taxation; taxation of closely held corporations; and taxation and fiscal policy to J.D. and graduate tax (LL.M.) students.

A prolific scholar, Professor Mylan's publication record includes two major tax treatises and supplements: *Federal Taxation of Close Corporations*, West Group, 1990 (with E. T. Hood) and semi-annual Supplements, of which he has been sole author since 1992; and *Closely Held Businesses in Estate Planning*, Aspen Law & Business, 1998 (with E. T. Hood and T. O'Sullivan) with annual Supplements, of which he will become sole author for the next publication. In addition to these treatises, he has published numerous articles focusing on recent developments in federal and corporate income tax and taxation of banks. His article, *Current Tax Treatment of Educational Costs*, was published in the *Florida Law Review* and selected for republication in the *National Law Review Reporter*.

Although best known for his scholarship and teaching, I would be remiss not to acknowledge Jack's service to the law school. He served on various important law school committees and, for several years, was chair of the Graduate Legal Studies Committee which is primarily responsible for the graduate programs leading to the LL.M. in Taxation; the LL.M. for Foreign Law School Graduates; and the S.J.D.

He also served on a tenure and promotion committee, and S.J.D. dissertation review committee, both of which involve considerable time.

Jack's decision to retire also coincides with his completion of twenty-five years as a member of the law faculty at the Dedman School of Law. At a reception in honor of his retirement last May, several people, including Jack, made the comment that it was a bittersweet moment. And although it is understandable that leaving something that has been such an important part of life for so many years is a daunting prospect, I hope Jack remembers that he will continue to be considered part of the community of scholars at the Dedman School of Law. We will always think of him as a master teacher, a great scholar, and a gentleman.