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CHARLES O. GALVIN—A PERSONAL REMINISCENCE

by

*Alan R. Bromberg**

CHARLEY Galvin was already something of a legend among tax people when I returned to Dallas in 1954 with aspirations to become a tax person. He had been in practice since 1947 with one of the city's few firms then having a significant number of tax specialists. Drawing on his CPA qualifications, and his M.B.A. and J.D. degrees, he was well established as a tax man, bright and knowledgeable, clever and creative. He had published two substantial articles in major law journals. He had taught accounting at SMU before and after he was in law school, and at Northwestern while he was a law student. Then, in a move that surprised some of the local tax people, and impressed all of them, he became a full-time member of the SMU law faculty in 1952. But he remained an active lawyer and advisor for part of his time, not withdrawing from the business and professional world but continuing to play a significant role in it. When I met him in 1954, I had no inkling that my career would follow a similar pattern (except that I left downtown for Law School without achieving anything like his eminence), and would be significantly catalyzed by his.

I had learned a lot of tax law from Yale's master, Boris Bittker (who is also contributing to this issue). But my tax was rusty from two years in the army. Worse, my knowledge was largely obsolete because of the passage of the Internal Revenue Code of 1954 just as I was mustered out. All the later reforms and revisions, even those of 1969, 1976, and 1978, seem slight compared to the changes made in 1954. The whole structure and language of the tax law, and many of its basic concepts, were startlingly new. I could perhaps have read the Code and Committee Reports from end to end, but that had no more appeal then than now. So I chose more palatable means: a series of weekly noncredit lectures on the entire Code and a graduate seminar on Taxation of Business Entities, both at SMU. The former was half Galvin, the latter all Galvin. Here was another master teacher. The lectures were organized, clear, comprehensive, and practical; detail was always in statutory and historical perspective. The seminar had many of the same qualities as his lectures, but probed the area of partnership and corporate taxation much more deeply, faced the intractable problems of tax policy and used the Socratic method to ask the unanswerable questions.

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Out of the relationship we developed in that seminar came the suggestion that I try my hand at teaching. I think the idea was Charley's, although I no longer remember clearly. Since I didn't work every night at the law firm, I agreed to give an evening course. The school's need in the summer of 1955 was for Equity, a course I had not taken in law school and knew virtually nothing about. In the fall of 1955 it was Agency, a course in the same category. But I had enough fun and challenge stumbling through those courses that I was very receptive when Charley and Roy Ray made a more substantial proposition: I should become a full time faculty member during the 1956-57 academic year when Charley would be at Harvard working on his S.J.D. degree. This time I would teach some of his courses, and some that I knew something about: tax, corporations, and securities. I accepted and arranged a year's leave from my law firm. Before the year was over, I was hooked on teaching and decided to stay with it.

When he returned from Harvard in 1957, Charley proved to be an ideal colleague. As I taught many of "his" courses, like Oil and Gas Taxation, and Taxation and Fiscal Policy, he was always ready to share his assignments, problems, notes, and insights.

Charley's concern for the whole University, and the Law School's relationship to it, was manifested vigorously in his work on university committees, including the one that produced the 1963 Master Plan. This was another example I was to follow in my involvement with the University College, the university self-study and other university-wide activities throughout most of the 1960's.

The only time Charley and I taught together was in the fall of 1963 when, on very short notice, Dean J.W. Riehm resigned. Among other gaps, that left no one to teach a scheduled seminar in Taxation of Business Entities. Although we both had full loads, Charley and I added that course. I took primary responsibility for the partnership part and he for the corporation part, and we were both involved throughout, much to my delight and edification.

Charley soon filled another gap left by that resignation: he became the dean. Others will write about him in that capacity. I will add only a personal note or two. There were no search committees in those days, no faculty votes on deans, and little communication between the central administration and the faculty on the selection of deans. But Charley was very much the faculty's choice for the job. He was certainly mine.

As dean and professor, Charley and I sometimes clashed, as strong-minded people do. The most notable instance was the 1965 decision to close the evening division of the Law School. Despite these differences, I found most of his policies thoughtful and reasonable, democratic, and dedicated to the school. And he made every effort to encourage and accommodate my development as a teacher and scholar.

For all that he has done for me and for the school, in so many different ways, I am deeply grateful.