

A TRIBUTE TO JOHN H. McCORD UPON HIS RETIREMENT

Jack McCord was born on December 22, 1934, in New York State. He grew up in the Village of Lynbrook, Long Island, and attended elementary school in the Lynbrook public schools. Like most kids, he played lots of basketball and baseball. There were no formal Little Leagues at this time, so neighborhood teams would draft older brothers as occasional managers, coaches, and umpires and would advertise in the local paper for games with teams from areas within biking distance. As children of the depression and wartime America, most kids tried to get part-time jobs to earn some spending money. Professor McCord delivered papers from age ten to fourteen. He recalls that the richest time in his life, adjusted for inflation, was when he worked the “five corners” in the center of Lynbrook for the special editions on V-E and V-J days. People would pay \$1 or \$5 for a 5¢ paper and say, “Keep the change kid.” A principal beneficiary of this generosity was the baseball team’s catcher who received a mask, chest guard, and knee and leg guards from Professor McCord’s good luck.

Professor McCord attended Xavier High School in New York City, commuting daily from Lynbrook on the Long Island railroad and Seventh Avenue subway. Apart from rigorous Jesuit academics, Jack participated in intramural sports and in a number of extra curricular activities and was a three-year member of the varsity rifle team, which successfully competed against college teams. After graduation he entered the Society of Jesus (Jesuit Order) but left the Order before taking the formal, public Vows of Religion at the end of Novitiate.

Professor McCord attended Fordham College, earning an A.B. in 1957. At Fordham, he served as class president, senator in the bicameral student government, and was appointed justice of the student court. He was also cadet commander of the Air Force ROTC. His extracurricular activities included the glee club, drama society, and the school newspaper. His commitment to Fordham and active involvement in extracurricular activities earned him an election to the Fordham Club—an honorary and service society limited to twenty seniors. While at Fordham, Professor McCord held a number of part-time and summer jobs to help finance his education. He worked as a truck driver for Parkwood Nassau, Inc. and had the privilege of joining the Teamsters Union as a dues-paying member with no benefits! He also worked as a bellhop, bartender, and waiter at the Garden City Hotel on Long Island and as a

short-order cook at a diner on West 57th Street in New York City. The late-night crowd at the diner was a mix of policemen (who were never charged for a meal), cabbies, and what are now called “media types” from CBS studios across the street. Professor McCord was the distinguished military graduate from Air Force ROTC and graduated sixth in a class of 347. He was commissioned a second lieutenant, active duty deferred so that he could attend law school.

As a St. Thomas More Fellow, Professor McCord attended St. John’s University Law School on full scholarship and graduated first in his class, *magna cum laude*, in 1960. He joined the Law Review beginning in the second semester of first year and eventually served as managing editor of St. John’s Law Review from 1959–60. Although he had no business or accounting courses—his background was in classics, math, philosophy, and theology—Professor McCord took personal income tax his first year and, for reasons he was unable to explain, did very well. Because he was advised that the practice of law involved financial transactions and that taxes loomed large, he took all the elective tax courses and concentrated on tax in his law review research and writing. By the end of his second year, he claims tax started to become interesting—especially from a viewpoint of technical competence, statutory analysis, and micro- and macroeconomic impact. This led him to do mostly refund litigation during his summer clerkship with the U.S. Attorney’s office and apply to the Tax Division of the Justice Department.

It was not going to be an easy interview. While Professor McCord was driving to the railroad station in Lynbrook on the morning of the interview, an oil truck ran a stop sign and into his old, second-hand Plymouth. He awoke in the hospital and stayed nearly a week. Thinking he had lost out on the opportunity, Professor McCord received a call from the Justice Department recruiter offering to interview him at home, where he was recuperating. Professor McCord got the job—and bought a new Austin Healy sports car with the settlement from the accident.

After law school, Professor McCord joined the U.S. Department of Justice as a trial attorney in the Tax Division. He was detailed in February 1961 to the office of Deputy Attorney General Byron White (later Justice White). In that job he, along with another honor program attorney, was a “research gofer” tasked to research legal issues related to various initiatives being considered by the new Kennedy administration. They were all rush jobs followed by intensive briefing sessions with Attorney General Robert Kennedy. Very interesting—and exhausting.

Professor McCord was in Washington during the infamous snowstorm on the eve of Kennedy’s inauguration—the evening of all the inaugural parties and balls. Along with all other government employees, Professor McCord was ordered to leave his office “and go home” at about 3:00 in the afternoon so that the streets might be clear for the partygoers. He picked up his roommate on the Hill and started driving down

Constitution Avenue toward his apartment in Roslyn, D.C. drivers do not cope well with snow, and Constitution Avenue was littered with abandoned cars. Finally, he hopped the curb and drove down the only clear route—the sidewalk. At about 23rd Street, just before he would turn to cross Memorial Bridge to Virginia, he came upon a frustrated D.C. policeman standing and looking at all the abandoned cars. Professor McCord figured he was good for a big ticket. But the policeman saw Professor McCord's car actually *moving* and waved him on!

Professor McCord spent three years in uniform as a captain in the Judge Advocate General's Corp. It was actually the Air Force that brought him to Illinois and to the College of Law. At the end of his detail at the Justice Department, he received orders to Schilling Air Force Base in Salina, Kansas. Schilling was a strategic air command base in the middle of nowhere, so Professor McCord "hot-footed" it over to the Pentagon with a list of law schools that had graduate programs and convinced the Air Force JAG personnel officer to assign him to Chanute Air Force Base in Rantoul, eighteen miles north of the University of Illinois.

Although Professor McCord had completed the course work for the LL.M. while in the Air Force, he had not finished his thesis. He could not have received his degree while a tenure-track member of the faculty, so he joined the University of Illinois College of Law as an instructor in 1964 and concurrently finished his thesis to earn an LL.M. in 1965. Following commencement, he was promoted to assistant professor in 1965, associate professor in 1968, and professor in 1970. At Illinois, he has regularly taught the estate and gift taxation and estate planning courses at least once each academic year since 1965. From 1991 to 1993, Professor McCord put his considerable organizational and administrative skills to work when he took up the mantle of associate dean for academic affairs for the College of Law—keeping the academic machine running smoothly and guiding the education of many fine lawyers.

In addition to estate taxation and estate planning, Professor McCord has regularly taught courses in income taxation, corporate taxation, partnership taxation, and business planning and has occasionally taught courses in corporations, future interests, and professional responsibility. He taught decedent's estates and trusts "in a pinch" for a couple of years and, for the last ten years, this has been one of his regular offerings. He has been a frequent lecturer, panelist, moderator, and planner for estate-planning courses and institutes. Moreover, the University of Illinois has not been the sole beneficiary of his breadth and experience. Professor McCord taught at the University of North Carolina as a visiting professor in 1975 and at the University of Hawaii as a visiting professor in 1976.

In the late 1970s, Professor McCord became interested in the possibility of computer applications for law. A self-taught programmer, he wrote a number of projection and modeling programs for estate planning

tax analysis for his estate planning students to use. Unfortunately, the law school did not then have any computers for student use nor did students own computers. So Professor McCord placed the key to his office on reserve at the library loan desk, and his students worked with the programs on Professor McCord's computer in his office on evenings and weekends.

While serving his country at the Justice Department and in the Air Force, Professor McCord managed to balance his professional life with starting a family. He and his wife Maureen, whom he met in law school, were married December 30, 1961, and they are proud parents to four children: sons John, Paul, and David and daughter Maureen.

After service as Navy officers, John and Paul both went to the University of Illinois College of Law (classes of '99 and '95 respectively) and are now practicing law. Dave is a major in the U.S. Marine Corps, presently stationed at Marine Corps Headquarters in Quantico, Virginia. Maureen Ellen (Mo) is an U.S. Army captain, presently serving as commander of the Signal Company in Okinawa. She will soon be joining her husband, Christopher Litwhiler, a military intelligence officer, in Seoul, Korea, where, Professor McCord says, they will probably be listening in on everybody's telecommunications.

Professor McCord has been a member of the American Bar Association since 1960. He is a member of the ABA Section of Taxation and the Section of Real Estate, Probate, and Trust Law. He has served on the Tax Section's Committee on Continuing Education and on the Committee on Estate and Gift Taxes. He has been chair of the Estate and Gift Tax Committee's Subcommittee on Gross Estate Issues and, in 1975, was the principal draftsman of the ABA legislative proposal on disclaimers.

Professor McCord joined the Illinois State Bar Association after his admission to the Illinois bar in 1964. He is a member of the ISBA Section on Federal Taxation, the Section on Trusts and Estates, and the Business Advice and Financial Planning Section. He served on the Executive Council of the Tax Section for about ten years and was the Section's secretary and chair. He was also a member of the original Executive Committee of the Business Advice and Financial Planning Section. Furthermore, he has served as president of the Eastern Illinois Estate Planning Council, reporter for the ALI-ABI study of business acquisitions, and consultant to the Staff of the Joint Committee on Taxation of the United States Congress.

In addition to lecturing nationwide at professional courses and seminars and serving on numerous course planning committees, Professor McCord has been an academic advisor to the Illinois Institute for Continuing Legal Education (IICLE) and a member of the Advisory Council for the University of Miami Institute on Estate Planning. He retired from the board of directors of IICLE in July 2000, after serving three three-year terms. Professor McCord is a fellow of the American

College of Trust and Estate Council (ACTEC) and has been continuously listed in *Who's Who in America* and *Who's Who in American Law* since 1974.

Not content to sit in the ivory tower of academia, Professor McCord has been and continues to be very involved with local and community service. Professor McCord is a long-term member of the Champaign County Bar Association. He is also one of the six male attorneys who are charter members of the East Central Illinois Women Attorney's Association. His wife, Maureen, was ECIWAA's first past president. He serves as a reader and Eucharistic minister in his church and is a member of its Building and Grounds Committee and the Pastoral Council.

Professor McCord is a member of the U.S Navy League and has served as an officer of the East Central Illinois Chapter. He is a member of the U.S. Naval Academy Parents and Alumni Club (Central Illinois Chapter) and has served as its president and newsletter editor. He is a member of the Dog Training Club of Champaign-Urbana and, for twenty-three years, has assisted its treasurer (his wife Maureen) in the financial accounting of this organization and the preparation of its tax returns. Since moving to his present residence in 1972, Professor McCord has been one of the Homeowners Association's principal volunteers, serving as resident agent of the non-for-profit corporation and a regular member of the board of directors. Not afraid to get his hands dirty, he is also the volunteer who maintains the subdivision's pond.

His years of professional development and service have brought Professor McCord more than a few awards and honors. Professor McCord claims, however, that he has a number of certificates of appreciation in a file somewhere and a few plaques in his basement. He mentioned one early award—the “Mr. Xavier Award” for the “all-around outstanding graduate” that he received from St. Francis Xavier High School, New York—only because Justice Scalia received this award the year after Professor McCord.

Four honors and awards that Professor McCord particularly cherishes are the “Encaenia Award” from Fordham College for public service; the framed photo of Lincoln that he received for service to IICLE; the substantial contribution made by a College of Law alumnus in 1990 on condition that the new faculty lounge and conference room be named in honor of “Professor John H. McCord;” and the student evaluations reported in a 1997 issue of the College of Law newspaper that described him as both “the paragon of a law professor” and “one of the nicest instructors in the College of Law.” (Professor McCord says that this should not be a contradiction.)

As this volume goes to press, Professor McCord is far from slowing down. As always, he continues to master the art of juggling a half-dozen projects and speaking engagements at once, not to mention his normal course load. He has recently expanded the scope of his “pro bono” ac-

tivities. Following a year-long course in canon law and procedure, he has been commissioned by the Tribunal of the Catholic Diocese of Peoria to assist persons who are preparing marriage cases before the Tribunal.

The College of Law is very proud of this transplanted New Yorker who has spent more than half of his life with us here at the University of Illinois. He has been an educator, friend, leader, and, most importantly, an example as he has taught and guided us through the last thirty-five years. Thank you, Professor McCord.

PUBLICATIONS

Books

1976 ESTATE AND GIFT TAX REFORM: ANALYSIS, EXPLANATION AND COMMENTARY (1977) (author).

CLOSELY HELD CORPORATIONS (1971–99) (editor).

COURSE MATERIALS ON BUYING, SELLING, AND MERGING BUSINESSES: A STUDY OUTLINE (1975) (coauthored with Albert C. O'Neill, Ronald A. Perlman & Robert E. Stroud).

CRISIS IN CAR INSURANCE (1968) (edited with Robert E. Keeton & Jeffrey O'Connell).

DESKBOOK FOR ILLINOIS ESTATE PLANNERS (1969) (coauthored with John C. O'Byrne).

DIMENSIONS OF ACADEMIC FREEDOM (1969) (editor).

ESTATE AND GIFT TAX: SUMMARY (1978–93, 1997 Supp. now in 15th ed.) (author).

ESTATE PLANNING FOR THE MODERATE ESTATE (1970) (author).

FEDERAL ESTATE AND GIFT TAXES (3d ed. 1974) (coauthored with Charles L.B. Lowndes & Robert Kramer).

FEDERAL INCOME TAXATION—A SUMMARY ANALYSIS (1975) (coauthored with William S. McKee).

PROBLEMS FOR FEDERAL ESTATE AND GIFT TAXES (1976) (coauthored with Robert Kramer).

TEACHER'S MANUAL FOR ESTATE AND GIFT TAXES (1976) (author).

WITH ALL DELIBERATE SPEED: CIVIL RIGHTS THEORY AND REALITY (1969) (editor).

Articles, Chapters, and Course Books

Tax Considerations in Buying and Selling a Corporate Business, in BUYING AND SELLING BUSINESSES chs. 3-1 to -77 (Illinois Inst. Continuing Legal Educ. 1970-98, 2000 Supp.) (coauthored with Karl A. Kupler & David L. Higgs since 1988).

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The 1978 Anti-Byrum Amendment: A Cruel Hoax, in 14 UNIVERSITY OF MIAMI INSTITUTE ON ESTATE PLANNING ¶ 1200 (Philip E. Heckerling ed., 1980).

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Section 691: Income in Pursuit of a Taxpayer, in 4 NOTRE DAME ESTATE PLANNING INSTITUTE 203 (Regis W. Campfield ed., 1979).

