

## A Great Tax Personality: Walter Blum

To the Editor:

I am writing to thank Jasper Cummings for his delightful piece, "Tax Personalities I Have Known (Of)."<sup>1</sup> Jack describes many legends, and his lively bio on each paints colorful pictures of outsize individuals. But for me, it was fitting that Walter Blum was listed first, as he was my first and only tax professor.

I did not like much of law school, but Blum was an extraordinary teacher and was unquestionably the only reason I became a tax lawyer. For me, and I expect for many others, Blum's greatness was in stirring the interest of generations of students in ways that simply made tax fun and fascinating at the same time. It did not hurt that when one of the best students (we called them flamers in those years) started quoting from the regulations, Blum would animatedly wave them away, saying, "Don't give me cites and quotes; explain how this is supposed to work, and why."

Professors wore suits back then, but his wild ties, impish mannerisms, and nearly universal smile made me think he had figured out a great game and that he was letting us all in on it.

Very truly yours,

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<sup>1</sup>Jasper L. Cummings, Jr., "Tax Personalities I Have Known (Of)," *Tax Notes Federal*, Apr. 10, 2023, p. 277.