

12 Books Tax Attorneys Should Read Before Summer Ends

By Amy Lee Rosen

Law360 (August 17, 2018, 6:01 PM EDT) -- As summer winds to a close, a lawyer's thoughts may wander to relaxing on the beach with a drink in hand and a good book to read to escape the taxing demands of the office.

Here, Law360 recommends 12 books for tax attorneys' reading lists.

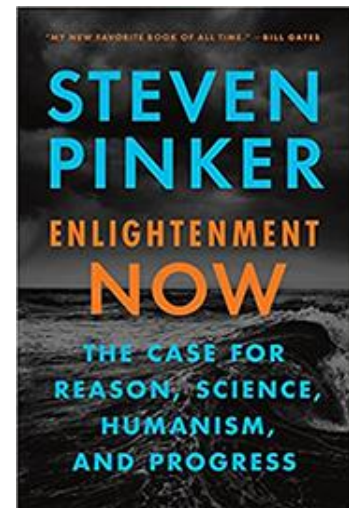
'Enlightenment Now: The Case for Reason, Science, Humanism, and Progress' by Steven Pinker

In a world where President Donald Trump criticizes the media's reporting as fiction and the 24-hour news cycles grab attention by painting nonstop doom and gloom coverage of world events, there seems to be little room for an optimistic view of the world. That's where Enlightenment Now comes in.

Enlightenment Now advocates for an optimistic view of the world by asking the reader to step back from doom prophecies by using data to show that worldwide, prosperity, health, safety, knowledge and life are improving. Author Steven Pinker attempts to use the philosophical foundations of the Enlightenment and apply those concepts and its languages to the 21st century.

Alexander L. Reid, a partner at Morgan Lewis & Bockius LLP who formerly served as legislative counsel at the Joint Committee on Taxation, said Enlightenment Now is great for both clients and colleagues because it classifies human progress on issues such as environmental degradation, disease, corruption, violence and global poverty, and builds a case for optimism. He told Law360 as someone who represents nonprofit organizations, the book resonates with those organizations because it aims to solve humanity's greatest challenges.

"I think it is a must-read for all lawyers, particularly tax lawyers, because it is an antidote to the 'glass half-empty' mentality that we, as lawyers, are temperamentally prone to," Reid said. "It is easy to fall into cynicism when you focus only on the problems, and celebrating our past successes is a welcome respite I commend to all."

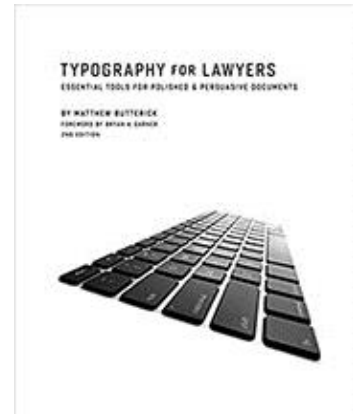


'Typography for Lawyers' by Matthew Butterick

If the interplay of font choice and how documents are perceived sounds dull, it certainly is not, because *Typography for Lawyers* demonstrates why fonts matter by offering guidance and tutorials on topics such as presentations, footnotes and contracts. A document's style can guide and persuade a reader with only a little bit of work.

John Strohmeier, proprietor of Strohmeier Law PLLC, told Law360 the book was a game changer for him because it altered his view in how he drafts and designs documents. He said when he first got a copy of the book he was just flipping through it, but then read the entire book before heading home.

"While the topic may sound a bit dull, the book is amazingly entertaining and informative," he said. "After reading it, you will know, among other things, why Arial should not be used by any serious person ever. You may even find yourself silently judging those who do use it."



'Taxing the Church: Religion, Exemptions, Entanglement, and the Constitution' by Edward A. Zelinsky and 'God and the IRS — Accommodating Religious Practice in U.S. Tax Law' by Samuel D. Brunson

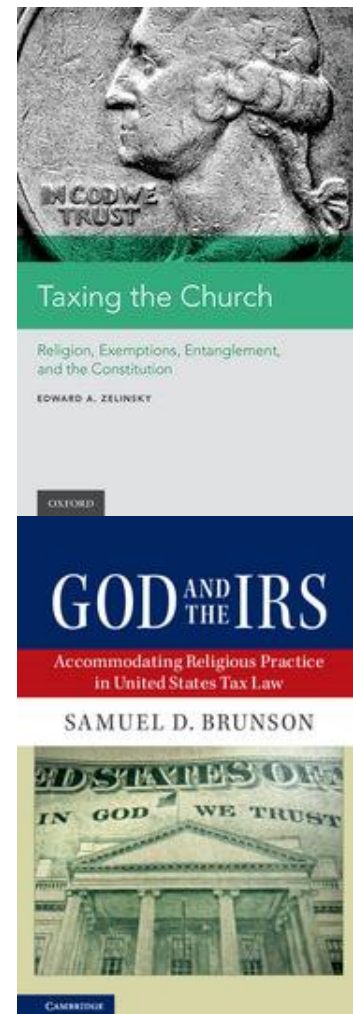
Given the dispute before Seventh Circuit on whether a tax exemption for parsonage housing is constitutional, both *Taxing the Church* and *God and the IRS* are good reads that can help untangle and explain some of the interesting church-and-state policy issues.

Taxing the Church explores the taxation and exemption of churches and finds federal and state tax systems treat churches and religious institutions in a diverse way, and deciding to tax or exempt such an organization usually involves difficult trade-offs.

God and the IRS explores in detail problems that happen when tax meets religion, describes ways where conflicts arise and introduces a framework to help decide cases in the future.

W. Edward "Ted" Afield, an associate clinical professor of law and director of the Philip C. Cook Low-Income Taxpayer Clinic, said both books provide a better understanding of the clergy tax exemption case, *Gaylor et al. v. Lew*, which is before the Seventh Circuit. Other tax professors had urged the court in June to find the provision of the tax code unconstitutional because it uniquely subsidizes religion and leads to significant church and state entanglement.

"Given that there is likely to be more public debate in this area as well as litigation in the coming years, particularly in light of the change in



composition of the [U.S.] Supreme Court that may motivate additional testing of the boundaries of the taxation of religious institutions, these two recent additions to the discussion about the interplay of tax law and religion appear to be particularly timely additions,” Afield told Law360.

Laura E. Cunningham, a professor at Yeshiva University’s Benjamin N. Cardozo School of Law and colleague of *Taxing the Church* author Edward A. Zelinsky, said the book is an excellent choice because it tackles the question of the constitutionality of state, local and federal tax exemptions for religious institutions.

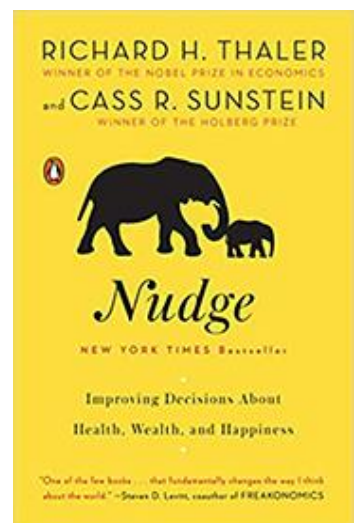
“He ultimately argues that the constitutionality of a particular exemption is tied to the level of entanglement of the government in the religious affairs of the entity that would result if the exemption did not exist,” she said. “It’s an interesting argument, which has current and wide implications.”

'Nudge: Improving Decisions about Health, Wealth, and Happiness' by Richard H. Thaler and Cass R. Sunstein

If someone has ever wondered how people make decisions and how to improve decision-making, then *Nudge* should be on their reading list.

Nudge explores the unconscious biases people have and how it hurts the ability to make good decisions since no choice is ever presented neutrally. Cass R. Sunstein is a law professor and Richard H. Thaler teaches behavior economics, and together they explore what nudges are, how they affect decision-making and ways that large institutions and states can use nudges to improve society.

Diana Erbsen, partner at DLA Piper, told Law360 the book is excellent, engaging, accessible and thought-provoking but still provides practical examples in how choices are influenced by factors that don't relate to which decisions are best in the long run.

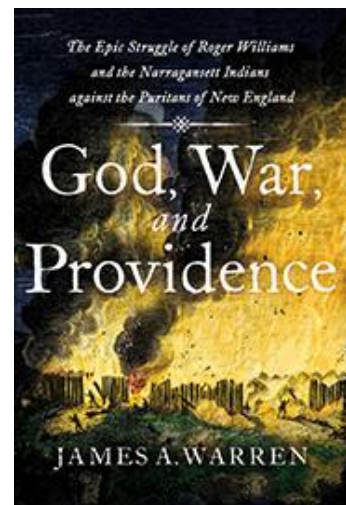


“There has been no reference to withholding tax as an example of a mechanism to nudge Americans towards tax compliance,” she said. “However, there is a short discussion of studies indicating that one of the most effective ways to encourage tax compliance is to show that compliance is the norm.”

'God, War, and Providence' by James Warren

God, War, and Providence examines the relationships between European settlers and the local Native Americans in New England and what happened after Puritan minister Roger Williams was banished from the Massachusetts Bay Colony and bought land from the Narragansett Indians in what is now Rhode Island.

Daniel N. Price, an attorney residing and practicing in Austin, Texas, told Law360 he just finished the book and thinks it is an engaging historical work in its focuses on the colony of Rhode Island as well as on Williams, the Narragansett Indians and relationships with other colonies in the early 17th century.



“Roger Williams’ successful efforts in forming a colony founded on the separation of church and state represent embryonic formulations that underpin that fundamental provision in the U.S. Constitution,” he said. “It portrays Roger Williams striving to understand the culture of Native Americans and coexist with them rather than subjugate them.”

'Showdown at Gucci Gulch: Lawmakers, Lobbyists, and the Unlikely Triumph of Tax Reform' by Jeffrey H. Birnbaum and Alan S. Murray

It's easy to recognize that the Tax Cuts and Jobs Act was the largest sweeping change to the tax code in recent years, but Gucci Gulch offers anecdotes behind the passage of the Tax Reform Act of 1986, the last system overhaul before the TCJA was enacted in December 2017.

Carina C. Federico, an associate at Steptoe & Johnson LLP, recommended the book — written by two Wall Street Journal reporters — because the piece explored how the 1986 Act became reality. The book shows the lawmaking process as it relates to the tax code as well as congressmen, lobbyists and congressional committees.

"Birnbaum's book brings the story of the Tax Reform Act of 1986 alive by showcasing the political drama surrounding the unlikely passage of the historic tax bill," she told Law360. "Reading this book provided me with historical context against which I could compare the process of enacting the 1986 bill with the process of enacting the TCJA and the drafting of other new tax bills."

What's appealing about the book is that it shows issues from the mid-1980s that are still present today, Federico said.

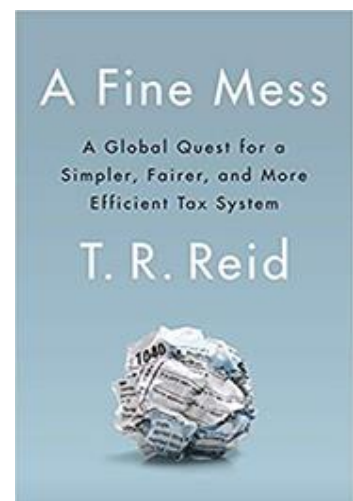
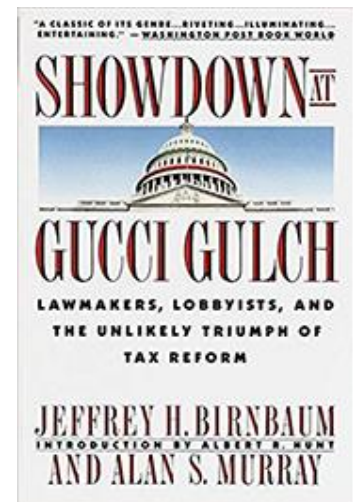
"In addition to tax nerds, people interested in history and political science will also find this book fascinating," she said. "And, just like in the 1980s, tax reform and Gucci are both having a big moment!"

'A Fine Mess: A Global Quest for a Simpler, Fairer, and More Efficient Tax System' by T.R. Reid

A Fine Mess could be next on the reading list since it deals with how the tax code can be fairer and more efficient. T.R. Reid looks at tax systems of other wealthy countries such as the U.K. and New Zealand to draw a variety of solutions to help address economic inequality in the U.S.

Federico recommended A Fine Mess along with Showdown at Gucci Gulch since they both directly relate to the tax code. The book was written by a Washington Post correspondent who looks at other countries' tax systems and ways to make the U.S. tax system more equitable and less complicated.

"In his book, which was released just months before the TCJA passed, Reid analyzes other countries' tax systems and discusses various



policies he believes could be used to create a less complex and more equitable tax system in the United States," she said. "I found it enlightening to learn how proposals that repeatedly have been raised by U.S. politicians, such as a flat tax or a carbon tax, have been effective, or ineffective, when enacted in other countries."

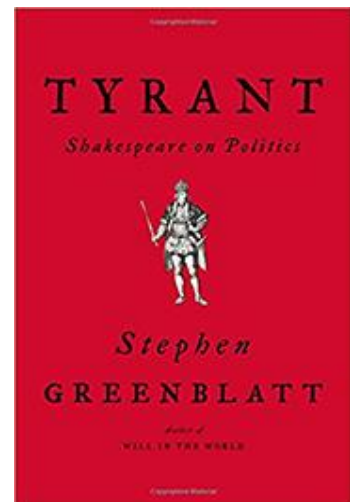
The book dives into why taxes are collected, looks at statistical data and examines legal cases that changed U.S. tax policy as a way to show how the U.S. tax system works today. That, combined with it being an enjoyable read, is why Federico said she would recommend the book to anyone interested in learning more about tax policy.

'Tyrant: Shakespeare on Politics' by Stephen Greenblatt

If billable hours are piling up and Shakespeare's famous line, "Let's kill all the lawyers," resonates too well, *Tyrant: Shakespeare on Politics* may be an appropriate summertime read for its exploration of tyranny, government and society.

Zelinsky recommends the book by Stephen Greenblatt because it is accessible to amateur Shakespeare fans without succumbing to the pitfalls of popularization.

"Greenblatt's volume brings fresh insight, both to some of the standard works of the Shakespeare canon and to the Bard's less prominent plays," Zelinsky said. "In the latter category, Greenblatt piques the reader's interest in the three plays of the Henry VI trilogy. The most famous and misunderstood line of the Henry VI plays — 'let's kill all the lawyers' — is a populist rejection of the rule of law with contemporary overtones."



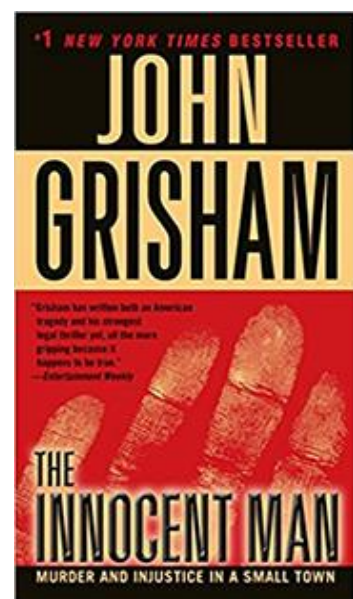
'The Innocent Man: Murder and Injustice in a Small Town' by John Grisham

The Innocent Man explores the story of an aspiring baseball professional who is wrongly accused and convicted of the murder of a young cocktail waitress. Grisham dives deeply into the trial of Ron Williamson, whose life was already broken due to drug and alcohol addiction, and his decline during his 20 years on death row.

Grisham's examination of Williamson is his first attempt at writing nonfiction and brings up some of the many injustices in the U.S. justice system since his conviction relied on flimsy evidence, at best.

Ronson J. Shamoun, CEO and principal attorney at RJS Law, recommends this book because it has a wonderful storyline and promises one will get hooked while reading it, since he never wanted to put it down once he began reading it.

"It's John Grisham's first nonfiction book, but still has many of the same themes found in his other novels, suspenseful and wrongful conviction. You get an interesting look at our country's criminal justice



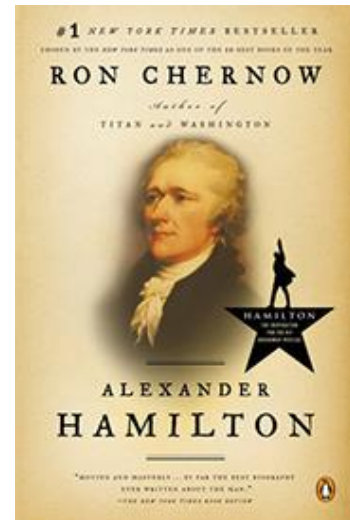
system," he said. "The idea of 'innocent until proven guilty' is put to the test in a very unique way that is surprising. All you know from the beginning is that an innocent man is sentenced to death, and you just want to figure out what happened and how it ends up."

What is great about the story is it does not have a ton of legal verbiage, which makes it enjoyable for a wide range of people, Shamoun said.

'Alexander Hamilton' and 'Grant' by Ron Chernow

In case you can't get, or afford, tickets to see Hamilton, the popular show that's currently on Broadway, but still want to learn about one of the nation's founding fathers, Ron Chernow's Pulitzer Prize-winning biography may be up your alley.

Hamilton helped shape the tax and financial systems in the U.S., and is one of the most important political figures whose future as president was cut short by the hand of vice president Aaron Burr in an 1804 duel. Chernow's biography offers an in-depth insight into his background, from being orphaned in the Caribbean to founding the Bank of New York and eventually being appointed the first U.S. Department of the Treasury secretary. It is worth the 832-page read.



Terence Floyd Cuff, a partner at Loeb & Loeb LLP, told Law360 that Hamilton is excellent, as is Chernow's biography on President Ulysses Grant, even though it is several years old.

Former IRS Commissioner Lawrence B. Gibbs, who is now senior counsel at Miller & Chevalier Chtd., also threw his support behind both books by Chernow. He told Law360 he started reading Grant to follow up Chernow's popular tome on Hamilton.

"[Grant] is well-written, incisive and thorough," Gibbs said. "It has much more breadth and depth than other Grant biographies I have read."

--Editing by Tim Ruel and Neil Cohen.

