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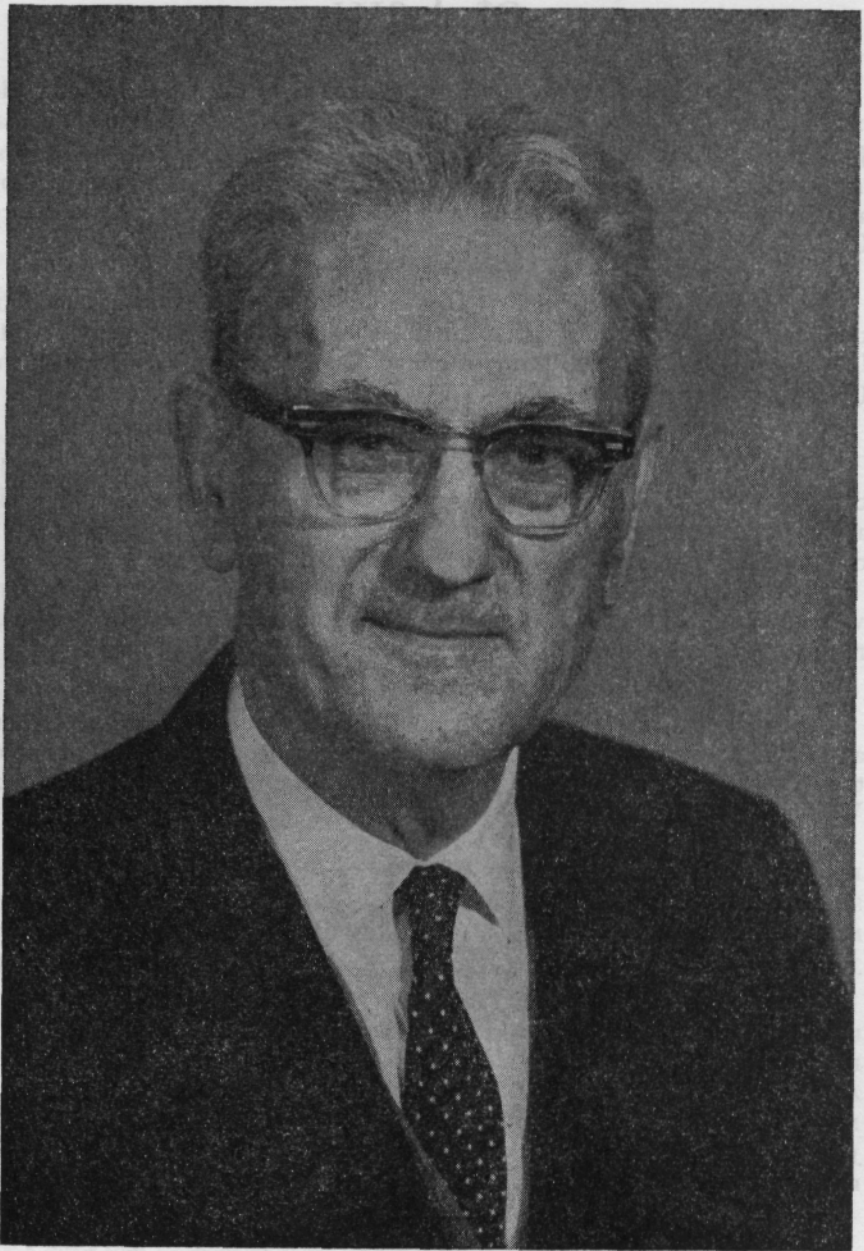
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DR. THOMAS C. ATKESON

DEDICATION

THOMAS C. ATKESON

JOSEPH CURTIS*

Twice within three years this law school must reel from heavy blows dealt by revered faculty members reaching mandatory retirement age. Two years ago I had the privilege of writing a dedicatory item for issue number two of volume seven of this Law Review, dedicated to now Dean Emeritus and Chancellor Professor of Law Emeritus Dudley W. Woodbridge, who retired at the close of the 1965-1966 session. It was a highly honored assignment, but foreshadowing a sad and hurtful occasion. Once again, I encounter mixed reactions of privilege and regret; the former for this opportunity to participate in the dedication of this issue of the Law Review to Thomas Conner Atkeson, the latter for the severe loss to the Law School which it portends.

Thomas Conner Atkeson was born in Columbia, Alabama, on November 21, 1897. His studies in higher education were accomplished at Southern University, the University of Alabama, and culminated with the earning of B.S., M.S. and Ph.D degrees, all from Georgetown University. Following naval service in World War I, he commenced the first of his three careers in December, 1918, with employment in the Bureau of Internal Revenue, presently the Internal Revenue Service.

The course of this first career extended from only five years after the enactment of the first (for real) income tax laws of this nation to that of the Internal Revenue Code of 1954, the entire formative period of our present income tax structure. Dr. Atkeson's influence on the development of administrative policies and legislative direction in the employment of the income tax as our primary source of revenue is evidenced in his rise to the office of Assistant Commissioner of Internal Revenue during this stage of his service to the Government. This career ended in September, 1954, but only in its monetary, and not in its service aspect.

A graduate program in tax law was being developed in this Law School by 1954. Its objective was to train law students in the diverse fields necessary for the competent handling of tax matters in all phases.

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Fortunately, the College was successful in obtaining Dr. Atkeson's services to direct the development and operation of the program. Thus commenced his second career in September, 1954, when he accepted the Chair of Taxation in the Law School. In this activity, his accomplishments may be judged by the worthiness of the articles and notes which follow in this issue of the Law Review, many of which have graciously, and in tribute to him, been submitted by his former tax-law students. Others have been prepared by his former and present associates in the Internal Revenue Service to honor him in the dedication of this issue of our Law Review.

Following thirty-six highly productive years of employment in another capacity, it might be supposed that the voluntary acceptance of a teaching position would be with a view to easing gradually into a life of retirement. It has conclusively proved to be not so in the case of Dr. Atkeson's appointment to the faculty of this School. In the fourteen years that he has taught here, not only has he gained the acclaim of his students for superior teaching effectiveness, but he has also distinguished himself in all of the related activities in which he has engaged. Academically, with his guidance, the tax-law curriculum, instruction and library collection have advanced to the point of national recognition of an outstanding graduate law program in this field. Under his direction, all thirteen of the annual tax conferences sponsored by the School have become a very highly regarded offering to those in various aspects of professional tax practice.

Dr. Atkeson's service to government did not cease with the termination of his full-time position with the Internal Revenue Service. In fact, upon entering his teaching career with the College, his public service expanded, perhaps not in man hours, but in agencies served. It became three tier: federal, state and local. His accomplishments in continuing federal service in the past fourteen years have included working an entire summer, at the request of the Revenue Service, toward establishment of the present Planning and Research Division of the Commissioner's Office; serving on a four-man committee appointed by the Secretary of the Treasury to review the training policies of the Internal Revenue Service; and the leading of numerous seminars on tax theory, philosophy and administration conducted for Revenue Service personnel.

At the state level, Dr Atkeson served as chairman of a Special Sales Tax Study Committee of the Virginia State Chamber of Commerce and as a member of the State Affairs Committee of the Chamber. He was appointed by the Governor to be a delegate from Virginia to the Na-

tional Tax Association's Annual Tax Conference for the past three years.

Locally, Dr. Atkeson has served since 1958 as Chairman of the Financial Advisory Commission for the City of Williamsburg and formerly as one of three commissioners appointed by the City to study a proposed merger of City and County. In January, 1968, this "retirement-aged" person was elected to the office of president of the Williamsburg Citizens Association, an organization formed to promote responsible, progressive municipal government, at an organizational meeting of many of the more active civic-minded citizenry. Other areas of public service include membership on the Board of Directors of the Tax Institute of America and on the Committee on Education of the Tax Executives Institute; in the latter capacity, assisting in the development of the Institute's Educational Program.

Thomas Conner Atkeson's third career will commence at the close of this 1967-1968 session of the College in June. It is not possible at the time of this writing to state what may be the specific nature of it. The only certainty is that his years for a long time to come will be no less productive than those of his prior careers.

The worth of the man is subjectively evidenced by those who are anxiously awaiting the unfortunate, for the College, forced end of his teaching career in order that they may compete for his future services. The character of the man is objectively evidenced by the willingness of those who have contributed to this issue in esteem of it.

C. H. MORRISSETT*

At the Twelfth Annual William and Mary Tax Conference held in Williamsburg on December 3, 1966, I was privileged to be one of the speakers, and thus had the opportunity to pay tribute to Dr. Thomas C. Atkeson. I referred to his distinguished career in taxation, of course; but I could not refrain from adding that he is "one of the finest gentlemen I have ever known."

This reference to him as one of the finest of gentlemen implies the high quality of character that is his, and I am among those who believe that greatness of character is the highest order of greatness.

An Alabamian by birth and a Virginian by adoption, Dr. Atkeson obtained his under-graduate education at Southern University and the University of Alabama. In 1928 his M.S. degree, conferred by George-

* Virginia State Tax Commissioner.

town University, was awarded cum laude, and by 1931 his doctorate had been earned there.

The years he spent with the Internal Revenue Service began in 1935 when it was known as the Bureau of Internal Revenue. Because of the quality of his work, he was promoted often and in 1952-1954 held the high position of Assistant Commissioner of Internal Revenue.

Notwithstanding these productive years in tax administration, which caused him to be the recipient of the Gold Medal Award from the Secretary of the Treasury, in 1954, I am quite sure Dr. Atkeson was born to be an educator. This is evidenced somewhat by the fact that as early as 1931-1932 he was associate professor of accounting and business administration at Georgetown University.

In 1954 the opportunity to return to education came in an acceptable manner when he was appointed to the chair of taxation in the Marshall-Wythe School of Law, College of William and Mary. The man and the occasion then met in fortunate union. As Professor of Taxation there, he added to one distinguished career in tax administration another as an educator in a difficult field.

I cannot close this short tribute without referring to Dr. Atkeson's leadership in fruitful tax conferences, his contributions of treatises on taxation to professional journals, his labors for the Virginia State Chamber of Commerce, and his appearances before committees of the General Assembly and State tax study commissions. These appearances I have witnessed and I can testify that he has been always fair, reasonable and considerate of others in his impressive presentations.

No one can believe that approaching retirement will mean more than semi-retirement for Dr. Atkeson. For we may be sure that his services will continue to be in demand.