

TRIBUTE TO I. RICHARD GERSHON: MY PROFESSOR, COLLEAGUE, DEAN, CO-AUTHOR, AND FRIEND

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It is with a heavy heart, yet a smile on my face, that I write this tribute to Richard Gershon—someone who has been a constant guiding presence throughout my academic and personal life, and whose approach to life was often wonderfully humorous and easygoing. Richard was, to me, a truly multifaceted figure: my first tax professor, a cherished colleague, a visionary dean, a collaborative co-author, and, most importantly, a dear friend.

My journey with Richard began in 1991 when I enrolled in his Tax I class at Stetson University College of Law. It was in that class that I knew for sure I would pursue a career in tax. He was, without a doubt, the funniest teacher I ever had, and his ability to make even the most mind-numbing tax concepts palatable through wit was a masterclass I would later strive to emulate in my own classrooms.

When I was fresh out of the LL.M. tax program at Florida and beginning tax practice at Holland & Knight, Richard, along with his good friend and colleague Professor John Cooper, extended an invitation that would fundamentally alter my career path: to teach as an adjunct professor at Stetson. Two courses later, they informed me of a visiting tax position at the University of Idaho College of Law, made available when tax professor Jack Miller ascended to the deanship. “You should apply,” they urged. Thanks to their timely nudge, I applied on the deadline, received an offer within a week, gave my firm two weeks’ notice, packed what I could in my Celica, and drove 3,000 miles to Moscow, Idaho.

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Our paths continued to intertwine. When I landed a full-time teaching job at Texas Wesleyan University School of Law (now Texas A&M), I found myself on the Dean Search Committee. Knowing Richard as I did—his intellect, his drive, and his unique ability to inspire—it was clear to me he was the right person for the job. He took the helm, and, as expected, he succeeded brilliantly helping Texas Wesleyan achieve full ABA accreditation. His deanship journey didn't stop there; he went on to lead the law schools at Charleston and Mississippi, leaving his indelible mark on each institution.

Richard was an excellent dean. Richard often would invite me to lunch—always the highlight of my day. And almost without fail, on our way out the door, he would also extend the invitation to anyone he ran into: faculty, administrative assistants, and even the janitor. It was a simple gesture, yet it spoke volumes about the type of person he was. Richard was excellent at cultivating positive relationships among faculty, staff, and students, and he was truly able to stimulate an intellectual and collegial environment on campus.

For Richard, we were truly all on a team, and everyone deserved a seat at the table. This genuine inclusivity was a hallmark of his character. An avid Atlanta Braves fan, Richard had a particular fondness for baseball analogies. When faculty became cranky (usually during the spring term as summer approaches) and began comparing their contributions to others, Richard had a brilliant way of diffusing the tension. He'd remind us that not everyone on a baseball team is a great pitcher, a great runner, or a great hitter. Each faculty member, he'd explain, brings their own unique strengths and passions, and it's these diverse contributions that collectively lead to the success of the school. He successfully fostered a collegial environment that was so important, making everyone feel valued for their individual talents.

Looking back, Richard's leadership style and commitment to fostering a positive academic environment profoundly shaped how I have approached serving as an Associate Dean for Academic Affairs over the years—a role he once described on his resume as "Fire Hydrant for 600 Dogs."

Beyond the administrative roles, Richard continued to be a profound influence. He generously invited me to join him as a co-author on his insightful book, *A Student's Guide to the Internal Revenue Code*. This collaboration was not just about shared authorship; it was another testament to his mentorship, a continuous thread woven through our careers. The book itself is a testament to his unique humor and easygoing approach, proving to be a hilarious read for students new to the study of tax.

Our relationship wasn't confined to the professional sphere. Richard was a true friend. We spent countless hours jogging, if you can call it that. Our dart games were legendary, fueled by competitive banter and, no doubt, some truly terrible throws. And then there was that professional wrestling match we attended and that I'll never forget—an experience so uniquely “Richard and Jeff” that it perfectly encapsulates the blend of friendship and lighthearted absurdity that defined our bond.

Richard Gershon was more than just a colleague or a mentor; he was a foundational figure in my life. He was my first tax professor, the colleague who opened doors, the dean whose leadership I admired, the co-author who shared his wisdom, and the friend who shared laughter. I will miss him dearly, but the lessons he taught, the humor he shared, and the friendship he extended will forever be a part of me.