

MY FIRST-GRADE TEACHER

*Jeffrey G. Sherman**

John McCord and I had the same first-grade teacher. We made this momentous discovery shortly after my arrival in Champaign as a fledgling law professor late in the bicentennial summer of 1976, and he and I often acknowledged our debt to the gifted woman who had inaugurated our educations. She taught us reading by the old-fashioned phonetic method, which assured that we'd never mistake *thorough* for *through*, and she taught arithmetic with a supreme confidence in the dependability of numbers. John and I also remarked on the overwhelming importance and enduring influence of first-grade teachers, and whenever I pair a noun with a verb or add two and two today, Miss Hedland must get the credit.

In the school of law pedagogy, John McCord was my first-grade teacher. Surely I had beginner's luck. From John I learned not only how to fashion problems for in-class use but also how to deploy them effectively as a teaching device. John possesses an extraordinary facility for crafting problems. In the book of estate and gift tax problems he wrote with Robert Kramer, for example, although some of the problems offer enough baroque difficulties to challenge even the experts, most are plain but ingenious and presented in the perfect order to enable the student gradually to grasp the basics as well as the intricacies of the law.

John is also a superb writer of legal prose; his style is clear and graceful. If ever I am attempting to forge a sentence explaining a particular point of law, and I happen upon a sentence by John explaining that same point, his wording is so natural and inevitable that it drives all other possible wordings from my head. My wisest course is simply to quote him openly.

And John is the most generous of colleagues. Within two months of my arrival in Champaign, Congress enacted the Tax Reform Act of 1976, which completely changed the estate and gift tax system that I had studied in law school and applied in practice. The statute also added several new horrors to the Internal Revenue Code (a generation-skipping transfer tax, the orphan's deduction, and carryover basis on death), which, although they were eventually repealed or replaced, seemed at the time to

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be permanent, appalling additions. I was assigned to teach estate planning starting in January 1977, and the thought that during my first professorial year I was going to teach students about a new tax system that I had studied for only three months was daunting indeed. But John rose to the new Act's challenges with such blithe resolve that his self-assurance was contagious, and after some midnight oil on my own and a lot of conversations with John about what this brave new tax system was all about, I felt ready. I should mention that only months after the statute's enactment, John published what to me was the definitive text explaining the statute's transfer tax provisions—a text so perceptive and comprehensive that I was persuaded he had mastered the secrets of time travel and had known about the 1976 Act since 1970.

I shall always be grateful to John McCord. And whenever I'm able in class to improvise a numerical example that transforms the expressions on my students' faces from frustrated bafflement to relieved comprehension, my students (unbeknownst to themselves) are grateful to John McCord, too.