

UNIVERSITY OF
COLORADO LAW REVIEW

Volume 77, Issue 4

2006

**IN MEMORIAM:
PROFESSOR EDWARD J. GAC**

Edward Gac was Associate Professor of Taxation and Business Law at the University of Colorado's Leeds School of Business; he also taught classes in the areas of taxation and business law at the University of Colorado School of Law. On March 15, 2006, after a short battle with cancer, Professor Gac died of a pulmonary embolism. During the twenty-four years he spent at the University of Colorado, Professor Gac made a lasting impression on students and faculty alike. It pained him to leave his students when he was diagnosed with cancer in the fall of 2005; so much so he returned to his classes at the end of the semester to check on his students' progress. Remarkably, he returned to teaching in the spring semester. Because Professor Gac's dedication to and love of teaching was without comparison, this issue of the *Law Review* is in memory of him. Collected here are several short remembrances written by his colleagues at the law and business schools.

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NORTON L. STEUBEN*

Ed and I shared three loves: teaching, tax, and the Ukraine. Ed was a remarkable teacher. I used to pride myself on maintaining a semblance of wakefulness among the students in my 8:00 a.m. basic tax course, but Ed did me one better: in his Business Law course, he would take half of the Leeds student body (at least it seemed that way) and have each of them hanging on every word. Ed did very little lecturing in the class and, instead, developed the course principles and analyses through the use of discussion with the students. He always did this with a gentle smile on his face and a genuine interest in the contribution being made by the stu-

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dent to whom he was talking, even when the contribution could only euphemistically be defined as such.

Ed not only excelled at teaching large courses, but every now and then Ed, or sometimes one of his students, would ask me to join one of his Tax Policy seminar classes. Here again, the students carried on the discussion under Ed's gentle probing, and there was obviously a great deal of learning going on.

Another place where Ed really excelled was in teaching old dogs new tricks. For a number of years, Ed and I taught a seminar called "The Use of the Socratic Method" for the University of Colorado Teaching Excellence program. Once or twice a year, we would meet with faculty from a variety of disciplines to help them develop their skills in facilitating class discussion. After spending an afternoon or two talking about the use of class discussion, to demonstrate its as a teaching tool, Ed and I would each give the faculty members in the seminar an assignment and then teach at the next meeting. I always felt a bit of awe listening to Ed teach. He usually had the faculty in the palm of his hand, whereas I really had to work at it. Of course, I attributed the difference to me teaching the taxation of stock dividend and Ed teaching a fascinating torts case.

An incident in one of the Use of Socratic Method classes still stands out in my memory. While we could always convince the liberal arts faculty of the benefits of integrating our discussion techniques, the physical sciences faculty was another story. At one meeting, a faculty member from the Physics department simply denied that class discussion could be used in the "hard sciences." Ed asked the faculty member to give him an assignment from one of the Physics classes, which he would teach using a discussion technique. After getting the assignment, Ed and I discussed it, and later Ed led the group in a terrific discussion of the concepts in the assignment, much to the chagrin of the Physics professor.

Over the years, Ed and I spent many hours talking about the conceptual development of the tax law. He was intrigued with the development of the law, but primarily in the context of how it affected the taxpayer. Ed's scholarship reflected this interest, and he made some real contributions to taxpayers' understanding of the tax law. After all, whose understanding of the tax law is most important?

In addition to teaching and tax, Ed and I shared a Ukrainian heritage. Ed was quite proud of his heritage, and we spent a lot of hours talking about the development of Ukraine into a democratic, market-driven country. I was always a bit jealous of Ed, since he knew where his family came from and some of its history. My family's approach, when I was growing up, was that we were Americans and Ukraine was

the “old country.” Despite these differences, Ed and I celebrated the Orange Revolution, which finally threw the crooks out and brought to Ukraine a truly democratically elected government.

One final joy that Ed and I shared was a love of sport cars, although I haven’t kept up my end, having retreated to a small SUV. I will miss Ed. He brought to the law and business schools a very big heart and a genuine interest in students and the law. For both schools, their faculties and their students, Ed’s absence will create a very large hole. Gratefully, much of that void will be filled by the warmth and learning he brought to all of us.

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MICHAEL J. WAGGONER*

One must say of Professor Edward Gac the best that one can say of someone in our profession, that he was both a gentleman and a scholar. He showed his gentlemanliness in all aspects of his life.

As a professor, he looked for the wheat even when a student’s answer was mainly chaff, encouraging the student through careful questioning to reflect on the answer and find the wheat in it for him or herself. His teaching earned him many awards, including the May D&F Teaching Excellence Award in 1989; Graduate Teacher of the Year in 1994; the Joseph L. Frasca Teaching Excellence Award in 2000; and the Procter and Gamble Teaching Excellence Award in 2002.

As a husband, he loved his wife Rhonda Carlson, and worked with her, too—Rhonda was Ed’s co-author for numerous books and articles. As a citizen, he supported social reform, whether of ethics in business and the market place, or in the way we provide education, or in improving our tax system.

As a colleague, he set a great example by taking charge of the University of Colorado’s President’s Leadership Class, an undergraduate program that seeks to develop some of the school’s most talented students into civic, business, and community leaders.

Above all, Edward Gac enjoyed this life. He appreciated good food and world travel, and adored his champion black cocker spaniels, who he honored through his personal email address. Until the end, he courageously fought against the illnesses that finally brought him down.

In addition to being a gentleman, Edward Gac was a scholar. His scholarship included many areas, starting with topics in business, the

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school in which he primarily worked. His interests roamed far wider however, ranging from privacy in medical records to control of internet piracy of copyrighted works such as music and films, to helping the markets work in places such as Dubai and the former Soviet Union and its client states.

Because of my teaching and scholarship interests, I am most familiar with his work on tax issues. My favorite work of his was an article about the taxation of estates and gifts.¹ In that article, Professor Gac proposed to include gifts and bequests in income instead of having a separate system for taxing them. At present, there is a major political controversy about whether to tax estates and, if so, how much.

Professor Gac's insight—that all might be brought under the same system rather than subjecting one economic transaction to the estate tax, and other economic transactions to the income tax—is the sort of novel insight that might bring agreement in an otherwise highly tendentious political dispute, and help to tame the partisanship that repels so many from political life and debate.

Edward Gac was a gentleman and scholar.

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WAYNE M. GAZUR*

"[P]ut on a heart of compassion, kindness, humility, gentleness, and patience."—Colossians 3:12

My dear friend and colleague, Edward John Gac, passed away unexpectedly. This was a shock and great loss to his family, his many friends, his colleagues, and his current and former students. Indeed, this will be a continuing loss to all of us and to the University, as well as to future students who will never have the opportunity to benefit from Ed's wonderful presence in the classroom.

Ed had been successfully battling cancer, and the prognosis was excellent. Still, complications arose. Even more sadly, his wife of thirty-eight years, Rhonda Mae Carlson Gac, passed away on May 23, 2006, about two months after his death. Rhonda's obituary stated that she "died of natural causes and a broken heart."² Those of us who knew Ed and Rhonda as a devoted couple immediately understood this.

1. Edward J. Gac & Sharen K. Brougham, *A Proposal for Restructuring the Taxation of Wealth Transfers: Tax Reform Redux?*, 5 AKRON TAX J. 75 (1988).

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2. Obituary, *Rhonda Mae Carlson Gac*, DAILY CAMERA, May 31, 2006, at 9A.

Ed joined the faculty of the Leeds School of Business in 1982 as Associate Professor of Accounting and Business Law. Prior to this, he practiced as an estate tax attorney with the Internal Revenue Service and developed a keen interest and expertise in tax law, particularly in wealth transfer taxation and tax policy. In addition to his teaching duties at the business school, Ed regularly taught a number of courses at the law school, including Federal Estate & Gift Taxation, Tax Policy, and Wills & Trusts. He was instrumental in launching the joint tax program between the School of Law and the Leeds School of Business. Ed was an effective and beloved teacher. His excellence in teaching was recognized, in part, by the Leeds School's award of the Joseph L. Frasca Teaching Excellence Award. I have met few professors who were as thoroughly committed to their teaching and to their students.

This tribute to Ed is appearing in a scholarly publication, with the support of his former students. Consequently, it would be typical to recount the scholarly achievements of the individual. Ed was an accomplished scholar in the areas of business law and taxation, and I had the privilege to co-author a taxation article with him.³ In this case, however, as Ed's scholarly achievements are already largely immortalized in the archived library volumes that mark an academic's professional life, I would more like to remember his human side. As noted above, Ed was an active part of the joint tax program between the law school and the business school. That program brought me to the School of Law in 1986, and that is when I first met Ed. He was a welcoming colleague, mentor, and unwavering supporter from the outset. Ed was, above all, a gentleman. I never saw him raise his voice in anger or say an unkind word about another person.

He was not a dreary fellow whose entire life revolved around only his profession. Dispelling the popular tweedy academic image, Ed dressed well and did things with class. He and Rhonda shared a passion for fine dining, international travel, great cars, and American Kennel Club champion cocker spaniels. Rhonda, also an attorney, had professional training in French cooking, and they graciously entertained friends and colleagues at numerous dinners in their Boulder home. They traveled extensively, including visits to France for the food and Monte Carlo to watch automobile racing.

Ed loved to mix food with cars, and every few months he would invite me to drive twenty miles out of town to eat lunch at a small café

3. Edward J. Gac & Wayne M. Gazur, *Tapping "Rainy Day" Funds for the Reluctant Entrepreneur: Downsizing, Paternalism, and the Internal Revenue Code*, 86 KY. L.J. 127 (1997-98).

with Mediterranean offerings. I never drove—it wouldn't be an event if I drove. Ed drove, and we always took his Mercedes sport convertible, with the top down in any weather, blowing by the wheat fields on the back roads returning to Boulder.

To know Ed even briefly was to be impressed by his "compassion, kindness, humility, gentleness, and patience;"⁴ indeed, by his decency and goodness. I will miss him greatly.

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SUSAN MORLEY*

A few weeks into the 2005 fall semester, Ed Gac was diagnosed with cancer. He asked me to teach his Advanced Business Law class for the remainder of the semester while he received chemotherapy. On the last day of class, Ed presented me with a bottle of French champagne to show his appreciation for teaching the course. The moment was very emotional for both of us. I could tell that Ed missed teaching and that the students were happy to have him back in class. I knew then that I would save the champagne for a special occasion. Little did I know, however, that I would open it to toast his memory.

I first met Ed when I was a graduate student at CU. I was studying taxation and he taught tax policy. He was an imposing man with a gentle nature. Ed was such a kind man. He loved fine wine, sports cars, and cocker spaniels. During my first year of graduate school, Ed invited all of us in the tax program over to his house for gourmet pizza. We met his wife Rhonda and all of the cocker spaniels. I could tell that it was important to Ed that he personally connect with all of us graduate students. The four of us who comprised the first graduating class of the master's program in taxation will always remember pizza night at the Gac house.

One of Ed's treasured possessions was the "Gacster," a convertible sports car. Ed loved that car. I smiled every time I saw it parked in the Business School lot. I will really miss seeing that car.

As I reflect back on my professional career, Ed was always there for me as a mentor. When I attended law school at CU, Ed hired me as a teaching assistant for his Business Law class. In addition to the welcomed financial aid, this opportunity gave me invaluable teaching experience. When I graduated from law school and was applying for jobs, Ed was there to write a letter of recommendation. And when a teaching position became available for teaching Business Law at CU's Leeds

4. *Colossians* 3:12.

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School of Business, Ed called and offered the job to me. After practicing as a tax attorney for several years, I am now a full-time member of the Leeds School faculty. I owe so much to Ed.

This past June, several of Ed's colleagues and close friends were together in Santa Fe to celebrate the birthday of one of Ed's best friends. Ed was supposed to be with us. After Ed passed away, I knew when and where that bottle of champagne would be opened. And so, at sunset on a lovely June night, we all assembled on Betty Jackson's rooftop deck in Las Campanas. As the sky turned a brilliant orange, I popped the cork. With tears, we toasted our dear friend and colleague. We will miss you, Ed.

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JOHN T. (JAY) BALLANTINE*

Ed Gac taught at the University of Colorado for twenty-four years, and I was able to work with him for fourteen of those. I came to law school in the fall of 1987, having just finished teaching accounting in Montana for five years. I was a CPA, but found that it was the teaching side of the profession that I truly enjoyed, and came to law school with the goal of eventually teaching law. Late in my first year I answered an ad seeking teaching assistants for the undergraduate business law course at the CU College of Business (now the Leeds School of Business).

It was at the interview for this position that I first met Professor Gac. What was to be a twenty-minute interview turned into a two-hour, wide-ranging discussion on teaching philosophies, the joys of teaching, and many similar topics. That two-hour discussion led to working with Ed Gac as a teaching assistant throughout my second and third years of law school. Ed's dedication and unwavering giving of 110 percent rubbed off on all of his teaching assistants, and we happily also gave as much as we could.

My association with Ed didn't end when I graduated in 1990 and returned to my home state of Kentucky to enter private practice. We kept in touch, and when it was time for me to get back to teaching, he wrote me one of the most thoughtful recommendation letters I had ever seen. Since then, I have read many other recommendation letters that he has written, and every one of them, whether for law school admission, a colleague's promotion, or the award of a scholarship, was written with every bit as much thought and care as he put into the one that he wrote

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for me.

I made it back to Boulder when I was offered the opportunity to become a full-time colleague of Ed's at CU's Leeds School of Business. I then spent the next twelve years teaching and working with Professor Ed Gac, one of the greatest bits of good fortune in my life. I cannot count the ways that I have learned from him over the years. Even when he did not know he was doing it, he taught me how to be a better teacher, to work with students more compassionately, and simply to be a better and more compassionate person.

How did it happen that Ed ended up in a teaching career? Did he grow up wanting to teach? No. Like many other teachers, he simply happened onto his passion. While working for the Internal Revenue Service in the late 1970s, he taught a few training courses for new estate tax attorneys and in the process discovered his life's passion. Before long, he was teaching classes at the University of Denver, and then he jumped at the opportunity to take a full-time position in the College of Business at CU. Later, he split his teaching between the College of Business and the School of Law. He taught seminars of just a few students and large sections of more than 400 students. He excelled at both and at everything in between.

Many view teaching megasections as a right of passage, to be left for the newer faculty members once one is able to teach smaller classes. When I started at CU, I was that newer faculty member. Fortunately for me, Ed enjoyed the megasections (in moderation, of course), and we would rotate megasection duties. Ed's generosity not only gave each of us more variety in the classes that we taught, but as we traded back and forth we could exchange success and failure stories about the many unique issues that arise in megasections. Ed's evaluations from students were an exception to the general tendency of course evaluations from students in large sections to be lower than others. Many students simply do not like those huge classes—unless, of course, the instructor was Ed Gac.

Even in his large classes, Ed gave law-school-style essay exams (kinder and gentler, of course) and, most amazingly, graded all of the essays himself. In the classroom and out, he always treated students with the utmost respect, even when a student might have just pulled some of the undergraduate antics that drive all professors crazy every now and then. The extent of his love of teaching is further demonstrated by the fact that even after being diagnosed with cancer and undergoing chemotherapy, Ed continued to teach. He taught up until a few days before his death. If Ed had lived to be a hundred, I am sure he would have taught right up until the end.

Ed's students showed their love and appreciation for him in many ways. He received numerous teaching awards, including the prestigious Frasca Teaching Excellence Award. One of the most amazing tributes to Ed was the support that his students gave him when he was being considered for tenure. What greater recognition could a teacher receive than such a spontaneous outpouring of support?

Ed Gac gave his all in the classroom, but also gave in so many ways outside the classroom. In Ed's mind, he was here for students, the University, and the legal profession, and he counseled students about law school and legal careers. Ed also spent much time helping students to master course material and the art of critical thinking, and he offered students advice about how to succeed in college. Ed served on several committees at CU, including the committee that helped design the new Leeds School of Business building. Ed chaired that committee and his decisions were always driven by what would be best from a teaching standpoint.

In his personal life, Ed enjoyed some of the finer things in life. He loved travel, fine food, fine wine, fine cars, and sharing those things with others. Many semesters, he and his wife Rhonda would have Ed's teaching assistants or members of his smaller seminar classes over to their house for dinner. No ordinary dinners, these parties were always special, as the guests could see one of the benefits of being married to Rhonda—she had been trained at the Cordon Bleu cooking school in Paris. Ed's love of cars extended to racing, and in 1998 he fulfilled a lifelong dream of attending the Monte Carlo Grand Prix. This love of cars and racing was evident to anyone who ever got to ride in his Mercedes roadster, recognized around town by its license plate, "Gacster."

In the few months since Ed passed away, I cannot tell you the number of times that I have had a question, or wanted to share a thought or a classroom experience, and gone for the phone to call Ed, quickly realizing that I could not. I, like many, miss this great man. But I remind myself how fortunate I am to have known him so well. I feel privileged that we were colleagues for twelve of his twenty-four years at CU.

Ed was a teacher, a mentor, a dedicated colleague, a loving master of his many cocker spaniels (who often made cameo appearances in his essay questions), and perhaps most of all, a loving and devoted husband to his wife Rhonda. There are different beliefs as to what happens when our earthly existence ends. Ed was Lutheran, and he was probably expecting to see St. Peter. For those who will be seeing St. Peter in the future, it is wise to remember that Ed probably gave St. Peter a very thorough refresher on the use of the Socratic Method.

