

# At Justice, The Tax Man Has Left the Building

## Expert's Life Tracked Laws He Mastered

By LORI KURTZMAN  
Special to The Washington Post

"She was a very tall young woman," said Ernest J. Brown, recalling with a smile that quiet student who sat in his tax law class almost 40 years ago. "So she stood out."

This is about all Brown remembers about his former pupil, a woman who would years later become known by an entire country—and would become his boss at the Justice Department: Janet Reno.

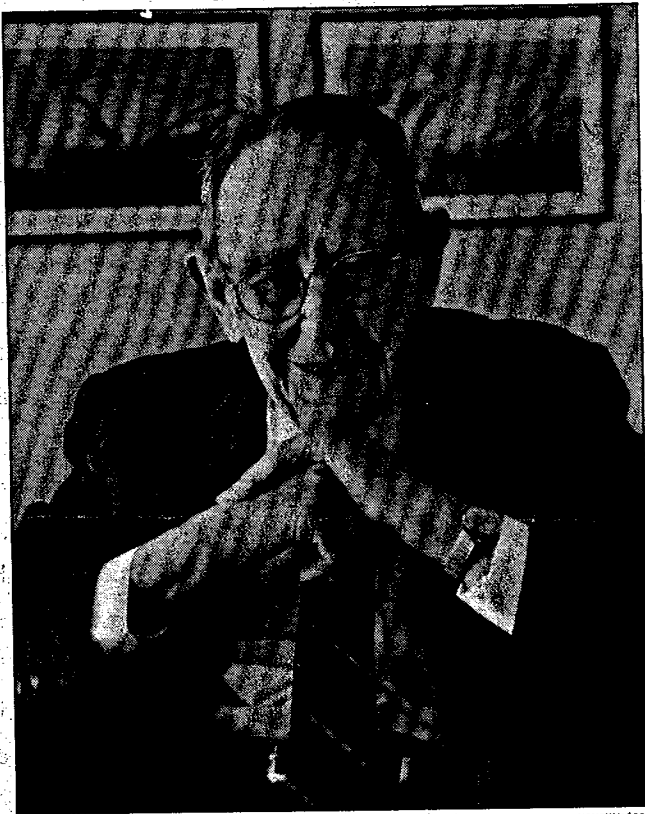
Now both have left the Justice Department at the same time: Reno, because of the change in administrations; Brown, because of retirement. At 94, Brown had logged 30 years in the appellate section of Justice's Tax Division. Last week, shortly after retiring, Brown discussed how he had come to specialize in federal tax law and end up at the department.

After getting his law degree from Harvard in 1931, he landed a job at a Buffalo law firm. There he got his first taste of tax law, which he dreaded at first and later grew to love.

"At that time, there were very few offices that had specialists in taxation," he said. "I found that it was fascinating work." While at the firm, he began teaching classes at the University at Buffalo and eventually was offered a position at Harvard.

By then, it was 1946, and Brown was 40 years old. Brown left for the Ivy League school, settling in as a professor of federal taxation and constitutional law. He called his first 20 years at Harvard "highly rewarding."

But times were a-changing and Brown said the ever-mounting tensions between the faculty and students in the late 1960s were enough to make him jump at the chance to go to the Justice Department.



BY RAY LUSTIG—THE WASHINGTON POST

Ernest J. Brown, 94, is leaving after 30 years at the Justice Department and around the same time as his boss and former Harvard student, Janet Reno.

He was 64 but in no mood to retire—"I had no feeling of being done," he said—so he took a job that was offered to him at the Justice Department's Tax Division.

The plan was for him to stay in the appellate section for a year, writing briefs, arguing cases and offering advice for tax cases pending in the Supreme Court. But Brown had a knack for the job and stayed on. And on.

"His life was the law," said Gary Allen, chief of the appellate section. "He was familiar with the entire history of the tax laws as we know them."

"It's often said of senior practitioners that 'They have forgotten more than I ever knew,'" added Mike Paup, a former chief of the section. "In Ernest's case, I don't think he forgot."

Brown was 7 years old when the 16th Amendment was approved to give Congress the authority to enact a federal tax. He's seen firsthand the growth and development of today's tax laws. He's lived through what students in law school poke through book after book to learn.

Paup said Brown brought to the department "a wealth of knowledge that's probably unsurpassed" in the legal field.

"Virtually anything that was important that was in the office he was called upon to offer advice on," Allen said.

Brown has also seen his legacy live on. In 1993, he watched his former law student become attorney general. When Reno was told that her former professor was now working for her, she stopped by to say hello, he said.

Now, they both have left the department. Brown says the main reason for retiring was that his role in the department had begun to be limited.

"The character of my work has gradually changed," he said, explaining that in the last few years he had mostly been reading and editing the work of others.

"I just found that when I was confined largely to that, it's less appealing, shall I say, than briefing cases and arguing them," Brown said.

Besides, he said, "94 seems an appropriate age to retire."