Del Cotto: His Students File Many Happy Returns

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"However good or bad the tax program is, it's mostly my fault," says Louis A. Del Cotto with characteristic modesty. Since 1961, he has been teaching UB law students the intricacies of the tax code. During this time, no one has played a greater role in broadening and shaping the tax curriculum.

Former students regularly testify to the superior training they received in Del Cotto's classes. Robert P. Fine '68, for example, now a senior partner in the Buffalo firm of Hurwitz & Fine P.C., uses the word "brilliant" to describe the tall, mild-mannered professor who guides his students through complicated tax problems with radar-like precision.

"He's certainly one of the top tax authorities in New York State. Many of us who graduated from UB Law School consider the training he gave us in tax as the cornerstone of the tax analysis we apply in practice," says Fine.

The class of 1981 demonstrated the high regard the student body has for Del Cotto by presenting him with a special award at their commencement.

"Today's students understand that tax could be in the forefront of their lives when they go out to practice. To paraphrase Boris Bittker, you can't even sell a lame horse without considering the tax consequences," Del Cotto says, recalling that when he first began teaching 25-years-ago, the law school's entire tax program consisted of just one course.

He is currently teaching four courses himself: Federal Income Taxation 1, a requirement; Federal Income Taxation 2; Corporate Reorganizations; and Taxation of Corporations & Shareholders, which he considers the most challenging. Other faculty members, including Professor Kenneth F. Joyce, who also carries a heavy course-load, and a number of adjunct professors teach tax and various estate and trust courses.

Although he has been teaching a wide range of tax courses for many years, Del Cotto continues to find his work stimulating.

"Along with my fellow sufferers in this field, I'm always trying to keep up with new statutes, regulations and cases, so I never get bored. More importantly, the students change every year, bringing unique ideas, different perspectives and points of view. Every class is challenging and interesting, no matter what I teach."

He credits the admissions committee for selecting a good mix of students in terms of age, gender and background, thereby making the school an interesting place.

Del Cotto is a product of UB Law School. After graduating in 1951, he began a decade-long practice with the Buffalo firm of Jaecle, Fleischmann, Kelly, Swart & Augspurger (now Jaecle, Fleischmann & Mugel), where he specialized in tax work and became a partner in 1955.

It wasn't much later that he decided he would rather lecture and write. He returned to academia, earning a masters degree in law from Columbia University in 1961.

"The turning point in my career came when I took a job here at UB Law School because it gave me the opportunity to do what I really wanted to do—teach and engage in scholarly work," Del Cotto says.

These days, much of his time outside the classroom is spent researching and writing. He believes teaching and scholarship are inseparable. "The insights I get from the classroom eventually wind up on paper."
His name appears as a collaborator with Professor Boris Bittker of Yale University and other top experts on a five-volume treatise on Federal Income Estate and Gift Taxation. A complete list of articles, studies and other writings fills two typewritten pages on his curriculum vitae. "I always seem to be writing something in my head," he says.

In the early sixties, he served as Assistant Counsel to the New York State Estate Law Revision Commission. Over the years, he has also engaged in private consulting on tax matters. Since 1981, he has been Tax Counsel with the Buffalo law firm of Kavinoky & Cook. He has lectured on television and participated in various tax panels and institutes, such as the annual Institute on Taxation co-sponsored by the Erie County Bar Association, New York State Society for Certified Public Accountants, and University of Buffalo School of Management. He also serves on the New York University/Internal Revenue Service Board of Advisors, which conducts seminars and continuing legal education for IRS officials.

The only time Del Cotto seriously considered leaving the classroom was in 1978, when he almost became a judge on the U.S. Tax Court. In fact, he had been nominated for the position and was waiting to be appointed by President Carter when he decided to withdraw his name from consideration. "As tempting as it was, I simply could not leave teaching," Del Cotto explains.

He sees himself teaching and writing for at least another eight years when he will turn 70. "Then they'll probably make me retire . . .

"I love teaching what I teach. I have interesting colleagues and good students. My work has been accepted by my peers.

"But most of all, I love teaching here at UB Law School.

"This place has finally become the school that I always wanted it to be."