

## Dale Collinson: The Music in Tax

By Viva Hammer



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Dale Collinson, who died last week, began his career as a Supreme Court clerk and worked his way into the tax law, moving through Stanford University, the Treasury Department, a large New York law firm, and the IRS, before finally finishing his career at a large accounting firm.

There will be a memorial service for Collinson on November 3 at 3pm at the Strathmore Music Room, 10701 Rockville Pike, North Bethesda, Md. In lieu of flowers, please send contributions to the National Philharmonic in his memory.

In the last week of September thirteen years ago Dale and I began working for the federal government. I did not know him, although he had reached pinnacles before I entered kindergarten.

On opposite sides of Pennsylvania Avenue we had much to disagree about, on the sublime subject of financial products. In the six years of our joint time at Treasury and IRS, 2000-2006, financial products achieved more output than in all the time before or since. The leadership of Treasury and the IRS was bold and of good courage, whipping up energy to get guidance out. Dale took the mantle at CC: FIP, finding staff eager to turn live questions into published rulings.

Dale had been in the Washington tax business before, in the 1970s, as Tax Legislative Counsel in the Office of Tax Policy at the Treasury. He knew how to get publications off the ground and keep them moving. In those years the published rulings list moved into the 300s and 400s. That's the pace Dale was used to.

He commanded a room, with the deep voice, and careful enunciated speech that concealed his Okla-

homa origins. Before his time at Treasury, he had been a professor at Stanford University, and no doubt it was there he trained to talk right through a room of bickering youth.

Dale didn't like to be crossed. Once he was expounding about his view on DECS/STRYPES; a riot ensued and Dale kept on. But a still small voice was heard in the conference room; Dale listened then bowed to the force of the argument.

Some projects were doomed and Dale kept out of them. Not because they were unpopular: Dale was coming to the IRS after retiring as partner at a big law firm and had no fear of public scorn. He sized up the support for a project, the chemistry between the IRS docket attorney and the Treasury lawyers, as well as leadership's position and judged certain matters hopeless.

Sometimes they dragged him in anyway, because Dale could draft as swiftly as a journalist on a deadline. A regulation that was a twinkle in someone's eye on Friday would arrive in our inboxes plump and whole on Monday.

Dale and I left government service within two months of each other. Some years later, when I joined the firm he was at, he welcomed me and reached out to share work. We were a couple of doors down from one another and he would bellow out and we'd do a client call together. It was gratifying to see how he respected my acumen because he was a hard one to please. He especially liked to tease me with questions in foreign currency and eccentric swaps.

In this phase of our friendship we talked more about our nontax lives. I heard stories of his life in Belgium in the 1960s and Stanford and at Treasury in the 1970s and in New York and California in the later decades. Mostly I heard about his choir practice and classical music and he plied me with concert fliers. We laughed about my multiple failed attempts at getting my driver's license and when I (at last!) passed I booked into his singing schedule.

One Saturday night I was supposed to come to a performance but was in the hospital instead with a burst appendix. I e-mailed to apologize and he e-mailed back to say he had a medical emergency and was in a hospital too. From then on we had oddly parallel lives. We both returned to work changed in pallor. His wife Sue came in from their home on Martha's Vineyard to look after him. They had met using a computer dating service in the 1960s (apparently they had computers then) and



Sue Collinson

Dale Collinson, Director, Financial Institutions and Products, Washington National Tax, KPMG LLP

what a powerful and intelligent woman she was (knitting something beautiful). I went back to the hospital; so did Dale.

In September of last year my daughter was hit by a car and at exactly that time Dale was admitted to hospital again with complications from his condition. We left our next door offices and moved into other worlds. Whenever I visited Dale this past year the atmosphere of our separate crises was punctured by sharing of news about our children's lives.

At the May ABA I gave a talk and Dale approached the dais afterwards to offer me his wisdom, looking regal in a newly grown beard and walking stick.

Dale had no end of passion for his pursuits, for the people and work he loved. I will miss him as a neighbor in profession, in music, in driving for purposes beyond the fashion of the day.

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