FOREWORD: THE LEGACY OF STANLEY S. SURREY

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In the century-plus history of the federal income tax, no tax lawyer—practitioner or academic—has had as pervasive and enduring an influence on the development of tax law and policy as Stanley S. Surrey. As Surrey noted in the title of his memoirs (which were recently published, almost four decades after his death in 1984), his career spanned “A Half-Century with the Internal Revenue Code.”1 In more than thirty years as a law professor, initially at the University of California, Berkeley, School of Law, but for much longer at Harvard Law School, Surrey produced tax scholarship remarkable for its quantity, quality, and impact. In a memorial tribute published in the Harvard Law Review shortly after Surrey’s death, Erwin N. Griswold described him “[b]y common consent” as “the greatest tax scholar of his generation.”2 Along with a collection of tributes to Surrey, the Law Review included a bibliography of his published books and articles, listing eighteen books and well over one hundred articles, papers, and essays.3

These publications have shaped generations of tax scholarship and policymaking. A recent study found that, as of 1970, Surrey was the most cited tax scholar, with more than double the citations of his nearest rival.4 Even today, despite the disadvantage of having published no new articles in forty years, Surrey remains among the most-cited scholars of tax law and policy. Surrey’s influence as a tax law academic reaches well beyond citation counts. As a professor for more than three decades, and as a founding member of Harvard Law School’s International Tax Program, Surrey left a legacy as a teacher, mentor, and academic institution builder.

Surrey’s ongoing impact on tax law and policy extends well beyond his role as a prominent academic; if anything, he was even more influential as a government official. He served at the Treasury Department from 1937 to 1947 (the last five of those years as Tax Legislative Counsel), and again from 1961 to 1969, this time as the Assistant Secretary of the Treasury for Tax Policy (the

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highest position in the executive branch focused exclusively on tax policy). He was the first assistant secretary for tax policy—the position was created in 1961 at his urging—and more than fifty years later he remains by far the most influential person to have occupied the post.

Surrey is best remembered today for his indefatigable and successful efforts to institutionalize the tax expenditure concept—the idea that tax breaks are a disguised form of government spending, and that most such breaks would not survive the level of scrutiny applied to equivalent direct government spending programs.\(^5\) His enduring influence in this area can readily be seen in the regular production of tax expenditure budgets by both the Joint Committee on Taxation and the U.S. Treasury Department,\(^6\) and by the adoption of tax expenditure budgets by many countries across the globe.\(^7\) More subtly, his influence can also be seen in the long-term shift from deductions to credits as the legislatively preferred vehicle for delivering personal (nonbusiness) subsidies through the tax system; the shift is responsive to Surrey’s critique of deductions as “upside down” subsidies disproportionately benefitting upper-income taxpayers.\(^8\) Surrey’s influence has been equally pervasive in international tax, as evidenced by the global acceptance (at least in theory, if not always in practice) of the single tax principle he championed, under which all income from cross-border transactions should be taxed once and only once.\(^9\)

Beyond these two high-visibility Surrey legacies, his continuing impact can be detected in areas as narrowly focused as the Internal Revenue Service’s private letter rulings program (one of Surrey’s earliest successful policy innovations, introduced in 1938 and alive and well today),\(^10\) to the legislative preference for an elaborately detailed (some might say convoluted) Internal Revenue Code. We again turn to an observation of Erwin Griswold (this one from a speech delivered almost a decade after Surrey’s death):

> Until Stanley became Assistant Secretary . . . the tax law remained relatively simple . . . . But Stanley could see all the problems, and, having seen them, he felt that it was his duty to spell them out. Under his aegis, we began to have sections of the statute with large numbers of

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5. Although Surrey wrote about tax expenditures repeatedly and at length, his most important work on the topic is STANLEY S. SURREY, PATHWAYS TO TAX REFORM (1973).


10. See SURREY, supra note 1, at 30.
sub-sections, and sub-sub-sections. As a result, during Surrey’s stint as the executive branch’s leading tax policymaker, the income tax provisions of the Internal Revenue Code roughly doubled in length.

With the publication last year of Surrey’s annotated and edited memoirs (based on Surrey’s typescript manuscript, left unfinished at his death in 1984 and later acquired by the Harvard Law School library), the time is right for a detailed consideration of the many facets of Surrey’s legacy. Indeed, over recent years, there has been something of a Surrey revival. Other scholars have explored and made excellent use of the unpublished version of Surrey’s memoirs. Moreover, the Surrey Papers, housed at the Harvard Law School’s Historical & Special Collections, remain a treasure trove of additional materials on Surrey’s professional life. Thus, the recently published memoirs and the essays collected in this issue are not offered as the last words on the subject; rather, they are part of a robust ongoing dialogue among scholars and practitioners on the twenty-first century impact of Surrey and his ideas.

To reflect the many facets of Surrey’s professional life, we have divided the articles in this issue into four parts. The first, “The Forgotten Surrey,” explores Surrey’s early—and often overlooked—career as a New Deal lawyer. This first section also identifies and describes some lesser-known contributions that Surrey made to the legal academy through his teaching, mentorship, and institution building. The second section, “The Global Surrey,” examines both Surrey’s historical impact on foreign tax systems, particularly Japan’s, and his continuing influence on international taxation. The third section, “The Administrative Surrey,” focuses on the many ways Surrey was concerned about the effective administration of a modern tax system, from his views on statutory interpretation, to his work with the mid-century American Law Institute’s income tax project, to his understanding of the role of the realization requirement as a central administrative aspect of the tax system. The fourth and final part, “Surrey’s Lasting Legacy,” takes a broader perspective on Surrey’s career by investigating his enduring contributions to recent U.S. and international tax reform efforts, and the challenges and opportunities that Surrey faced as a policy entrepreneur and public intellectual.

I

THE FORGOTTEN SURREY

The first two articles address the early years of Surrey’s career, spent as a recent law school graduate employed as a New Deal government attorney in the 1930s and ‘40s. In her contribution, Catherine Fisk describes an aspect of Surrey’s endeavors which will come as a surprise to those who know him only for his tax efforts.13 As a staff attorney for the newly-created National Labor Relations Board (NLRB) from 1935 to 1937, Surrey drafted many of the NLRB’s early decisions, including the Board’s first published decision,14 and a remarkably long and novelistic opinion in a case involving Remington-Rand’s egregious union-busting efforts.15 He also supervised, onsite, one of the NLRB’s first representation elections, at a large RCA plant in Camden, New Jersey. Fisk’s account is enriched by a wide range of sources, including both Surrey’s memoirs and a Surrey interview in the Cornell Program Oral History Collection on the NLRB.16

Although Fisk finds much to admire in Surrey’s work with the NLRB, she regrets that neither Surrey nor Charles Fahy (the NLRB’s first general counsel, and thus Surrey’s boss) saw the “grievous harm . . . to labor” that would result from allowing employers to permanently replace striking workers.17 She concludes that as an NLRB attorney, Surrey was “more enamored of the craft of law practice than driven by a mission to protect workers’ rights, [and] more interested in building the administrative state than in building a legal framework in which workers could exercise countervailing power again the power of management.”18 Others reviewing the same historical record might view Surrey less critically, as having failed in judgment but not in his policy commitments. In other words, while Surrey may have erred in not appreciating the significance of the replacement issue, he may have been sincerely committed to the ability of labor to exercise countervailing power against management.

In the second article on Surrey’s early career, Joseph Thorndike uncovers the intellectual roots of Surrey as an “incrementalist” tax reformer.19 By situating Surrey “within the complex policy apparatus of the New Deal Treasury,”20 Thorndike describes how Surrey was influenced initially by Roswell Magill—Surrey’s law school mentor and Treasury Department superior—and later by

17. Fisk, supra note 13, at 11.
18. Id. at 13.
20. Id. at 16.
Randolph Paul (Treasury’s General Counsel in the early 1940s). Both Magill and Paul believed in “incremental improvements” to the federal tax system. By contrast, other Treasury officials, such as Herman Oliphant, were more interested in radical tax reform, or what Thorndike refers to as “social taxation.” Thorndike thus labels the Magill- and Paul-led group “incrementalists,” and the Oliphant-led cohort as “disruptors.” Both groups had their moments of triumph during the 1930s and ’40s.

Thorndike explains that Surrey was firmly within the “incrementalist” camp. Relying on Surrey’s memoirs, as well as primary historical sources including archival material, Thorndike shows that “by training and temperament,” Surrey “was suited to the sort of tax reform that Magill” was pursuing. After describing the broader historical context in which Surrey came of age as a law student and young lawyer, Thorndike illustrates the many ways that Surrey learned from Magill about the virtues of “temperamental conservatism,” and from Paul about “progressive idealism.” It was this mix of influences that shaped Surrey’s worldview as an “incrementalist” tax reformer—one who understood that “existing revenue tools, when adapted and expanded for new realities, could be just as transformative as new ones.” With this intellectual history of Surrey’s early Treasury tenure, Thorndike provides a compelling explanation of how Surrey’s early Treasury career shaped his later policy positions.

The third article in this first section, by Ajay K. Mehrotra, considers some other lesser-known accomplishments of “The Surprising Surrey.” Focusing mainly on Surrey’s academic career, Mehrotra highlights the contributions that he made as an educator, mentor, and institution builder at Harvard Law School. As a dedicated teacher, he used creative and innovative teaching materials and methods to educate a generation of future lawyers, including several who went on to hold highly-influential tax policymaking roles. As a supportive mentor, Surrey advanced the various careers of several former students and junior colleagues at the Treasury Department, at Harvard Law School, and among the elite tax bar. And as an institution-builder, Surrey played a pivotal role in securing grants and other external funding to start and run the International Tax Program at Harvard Law School. In his role as the program’s first director, Surrey helped establish it as a leading global research and teaching institute within the law school’s International Legal Studies Program. Mehrotra thus shows that Surrey had a lasting legacy in legal education, as well as in tax law scholarship and policymaking.

Mehrotra contends that Surrey, in the process of advancing these academic
aims, was both reflective of his times and a pioneer. He uses the Surrey memoirs, oral histories, and archival materials from the Surrey papers and elsewhere to illustrate this point. Like others of his generation who were educated at the height of American legal realism, Surrey viewed law as part of a larger social and political matrix. The tax system was thus more than just a source of revenue; it was imbricated in nearly all parts of modern social and economic life. Through his novel teaching materials and methods, Surrey attempted to capture this expansive view of tax law and policy. Mehrotra also describes Surrey’s belief in meritocracy, and argues that it contained contradictions. On the one hand, Surrey’s focus on hard work and relevant professional experiences challenged traditional biases. On the other hand, his preoccupation with elite credentials and his unreflective view of merit reinforced some traditional hierarchies. Mehrotra thus concludes that Surrey’s academic career is “a window into the changes and continuities in the American legal education and the broader profession across much of the twentieth century.”

II

THE GLOBAL SURREY

In his article, Steven Dean examines Surrey’s role in the 1962 enactment of Subpart F of the Internal Revenue Code, designed to combat deferral of United States tax through the use of controlled foreign corporations. Although Surrey’s papers make it clear that the Kennedy administration’s campaign for anti-deferral legislation was driven primarily by Switzerland’s role as a corporate tax haven, neither the legislative text of Subpart F, nor Surrey in his correspondence with corporate executives on the issue, named Switzerland as providing the impetus for the legislation. Dean draws a connecting line from Surrey’s failure to call out (that is, to publicly criticize by name) overwhelmingly white Switzerland in 1962, to the 2002 publication by the Organization for Economic Cooperation and Development (OECD) of a list of “tax havens” (a pejorative term in OECD usage) including Liberia in a group of “overwhelmingly . . . Black and brown [tax haven] jurisdictions” but omitting Switzerland. Dean contrasts Surrey’s failure to name Switzerland with his vigorous opposition in 1957 (as a private citizen) to a “tax sparing” provision in the then-unratified U.S.-Pakistan tax treaty; the inclusion of the provision in the treaty was to the benefit of Pakistan. Although Dean acknowledges that “Surrey might have fought just as hard against tax sparing had it been deployed to benefit a white state,” consideration of the Switzerland and Pakistan episodes leads him to conclude that “[i]t remains possible that Surrey’s worldview was tainted by racial bias.”

27. Id. at 39.
29. Id.
30. Id. at 83.
31. Id. at 82.
As in the case of Fisk’s essay, some readers may interpret the record differently. The strongest point in Surrey’s defense may be that President Kennedy, in his message to Congress urging the enactment of an antideferral regime, did call out Switzerland—and only Switzerland—by name. We do not know how that came about, or whether a deep archival dive would supply the answer, but it is plausible that Kennedy singled out Switzerland at Surrey’s urging.

The second article in this group, “Stanley Surrey, The Shoup Mission, and Tax Administration in Japan,” by W. Elliot Brownlee and Eisaku Ide, investigates Surrey’s particular contributions to the post-World War II United States tax mission to Japan. The mission, which was led by Columbia University economist Carl Shoup, had a profound impact on the formation of Japan’s post-war tax institutions. Surrey was among several American tax experts who joined Shoup in this attempt to share U.S. ideas about tax reform with a war-ravaged Japan. Although many of the specific Shoup mission’s recommendations were not adopted or have not endured, the mission’s central goals, Brownlee and Ide inform the reader, “have continued to influence debates over taxation in Japan.”

One of the mission’s particular achievements was improving tax administration and developing a culture of professional tax expertise in Japan. Surrey played an important role in these developments. Relying on their deep knowledge of the history of the Shoup mission, as well as on Surrey’s memoirs and other primary source documents from Japan, the authors make a persuasive case for Surrey’s role in helping to reform the way that Japanese experts approached the tax system. Surrey not only conducted a thorough survey of how the income tax had been administered in Japan; he also proposed several reforms to enable both the private and public sectors to create the legal and accounting expertise necessary to administer an effective mass income tax. “In advancing the long-run goal of enhancing the quality of tax administration and analysis in Japan,” Brownlee and Ide conclude, “no member of the Shoup Mission was more important than Stanley Surrey.”

III

THE ADMINISTRATIVE SURREY

Two closely related vital aspects of sound fiscal governance are the tax legislative process and the interpretation of statutes. George Yin’s contribution considers what Surrey might have thought about the ascendancy, in recent decades, of “new textualist” approaches to statutory interpretation.
explains that Surrey was a professed “purposivist,” and so would have disagreed with today’s textualists at a philosophical level. But even accepting textualist premises for the sake of argument, Surrey’s extensive first-hand experience with the granular realities of the tax legislative process would likely have led him to challenge many of the textualists’ factual assumptions and policy conclusions.

After describing the core features of the new textualism (championed most notably by Justice Antonin Scalia), Yin delves into the intricacies of the tax legislative process—both in Surrey’s era and today. After considering these “on-the-ground special features” of the process,\(^{36}\) Yin concludes that reports of the House Ways and Means Committee and the Senate Finance Committee on proposed tax legislation should be respected as “authoritative evidence of statutory meaning,”\(^{37}\) in sharp contrast with the usual textualist disdain for legislative history. Yin also concludes, contrary to the suggestions of some recent empirical scholarship, that courts should employ the traditional textual canons of statutory interpretation in reading the Internal Revenue Code. Although Yin acknowledges that “we of course will never know whether Surrey would have agreed with” Yin’s positions,\(^{38}\) he persuasively concludes that a debate between Surrey and Scalia on approaches to statutory interpretation would have been “a terrifically enlightening educational experience.”\(^{39}\)

The article by Charlotte Crane explores how Surrey’s tax expenditure concept was premised on a notion of taxing “net income”—a notion that Crane argues came from Surrey’s experience as the Reporter for the American Law Institute’s income tax project.\(^{40}\) After chronicling the early administrative challenges that the federal government faced in defining taxable income, Crane demonstrates that an agreement around a broad definition of “net income” was gradually evolving during the 1940s and ‘50s when Surrey led the ALI project. Relying on the Surrey memoirs, as well as on primary sources from the ALI project and the Surrey papers, Crane reveals not only the early chaos surrounding the definition of taxable income, but also how the ALI project helped to create a consensus among tax experts that all expenses related to “gainful activities” ought to be deductible.\(^{41}\)

Surrey played a key role in developing this consensus about how the income tax should be administered. Later, Surrey used this definition of taxable income to construct his tax expenditure concept. “This was all the consensus about the structure of the income tax that was necessary in order to make Surrey’s later tax expenditure budget proposal coherent,”\(^{42}\) Crane concludes. “Indeed, even though

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\(^{36}\) Id. at 108.
\(^{37}\) Id. at 109.
\(^{38}\) Id. at 135.
\(^{39}\) Id. at 135.
\(^{40}\) Charlotte Crane, Stanley Surrey, the American Law Institute Income Tax Project, and the Normative Structure of the Income Tax, LAW & CONTEMP. PROBS., no. 2, 2023, at 137.
\(^{41}\) Id. at 140.
\(^{42}\) Id. at 150.
this consensus never was incorporated into the statute, it would suffice as the touchstone for the presence of tax expenditures.43 By linking historical debates about the definition of taxable income to the tax expenditure concept, Crane shows yet another aspect of “The Administrative Surrey.”

Lawrence Zelenak closes out the third section with an article that speculates on what position Surrey would have taken—had he miraculously survived until now—on recent proposals to tax the unrealized gains of ultrawealthy taxpayers.44

In part, it is a response to Michael Simkovic’s recent criticism of Surrey as having accepted uncritically the deferral of tax on unrealized appreciation.45 Not only did Surrey fail to advocate abandonment of the realization requirement in favor of mark-to-market taxation; he did not even take the smaller step of urging the inclusion of deferral of tax on unrealized gains in the tax expenditure budget. The question is timely because of the significant recent political interest in taxing the unrealized gains of billionaires (or even hundred-millionaires), culminating in the Biden Treasury Department’s 2022 proposal for a so-called “billionaire’s minimum tax.”46

Zelenak explains that Surrey was among the first to declare (perhaps prematurely) the death of the realization doctrine as a constitutional requirement. He also describes Surrey’s view that whether the deferral of tax on unrealized gains should be included in the tax expenditure budget depended not on the debates of tax theoreticians, but on public understanding and acceptance. Surrey made it clear that he would happily include nontaxation of unrealized gains in the tax expenditure budget, if and when the public was ready to accept that deferral was a deviation from a normative income tax base.

More speculatively, Zelenak suggests that, given the state of public opinion on the issue today, Surrey would be leading the charge for enactment of something along the lines of the proposed billionaires’ minimum tax. Whether or not one agrees with that speculation, it says something about the extent of Surrey’s ongoing influence that today there is a lively debate about what Surrey would have thought of a proposal advanced almost four decades after his death.

43. Id.
SURREY’S LASTING LEGACY

The last section of this symposium on “Surrey’s Lasting Legacy” contains four articles that offer more comprehensive evaluations of Surrey and his enduring impact on tax law and policy. In their article, Assaf Harpaz and Eugene Steuerle assess Surrey’s posthumous “lasting influence,” focusing on two areas: the creation of the Treasury Department’s Office of Tax Policy (OTP), and the tax expenditure concept.47 The OTP was created in 1961 and placed under the direction of Surrey in his role as Assistant Secretary of the Treasury for Tax Policy. Harpaz and Steuerle note that “Congress to this day continues to benefit from the work and studies performed [by OTP] under Surrey’s tenure at Treasury.”48 In addition, OTP itself endures as a Surrey legacy, although the authors note that its policy influence has waxed and waned over recent decades. On the second topic, the authors note that Surrey did not merely succeed in institutionalizing the tax expenditure concept in the United States; rather, “adding to Surrey’s lasting influence, the reporting of tax expenditures has extended at some level to eighty countries.”49

In the United States context, Harpaz and Steuerle highlight some of the more significant developments in the tax expenditure arena since Surrey’s death. In terms of practical effect, nothing tops the influence of tax expenditure concepts on the dramatic base-broadening and rate-reducing provisions of the Tax Reform Act of 1986 (which provisions, despite significant erosion, survive in substantial part to this day). The authors also discuss several conceptual issues that have come to the fore since Surrey’s death. These include how the identification of tax expenditures differs depending on whether one starts from a normative income tax or a normative consumption tax, and how the tax expenditure budget should characterize refundable credits. They conclude: “Policy making is always better when individuals like Surrey stand up for the integrity of institutions of policy making or set up a useful baseline against which to measure a policy’s costs and achievements. Surrey did this extraordinarily well.”50

In their article on “The Long Reach of Stanley S. Surrey,” Reuven Avi-Yonah and Nir Fishbien continue the theme of Surrey’s long-lasting commitment to fundamental principles.51 They investigate the origins and continuing implications of Surrey’s commitment to base-broadening and rate-reducing domestic tax reform, and to the single tax principle for international taxation. They do so by examining how his ideas from the 1950s and ‘60s have continued to shape U.S. and international tax law from that time up until the Inflation

48. Id. at 170–71.
49. Id. at 172.
50. Id. at 186.
Reduction Act of 2022. On the U.S. front, the authors argue that the success of the 1986 Tax Reform Act in broadening the income tax base and reducing marginal tax rates can be traced back to Surrey’s early ideas, when he was assisting the presidential campaign of John F. Kennedy. Avi-Yonah and Fishbien explain that many of those same ideas were circulating during Surrey’s time as Assistant Secretary for Tax Policy, and that those ideas have continued to shape more recent tax laws, including the Tax Cuts and Jobs Act of 2017 and the Inflation Reduction Act of 2022.

From the international tax perspective, Avi-Yonah and Fishbien credit Surrey for “the original practical application of the Single Tax Principle (STP), which states that cross-border income should be subject to neither double taxation nor double non-taxation.” They trace Surrey’s articulation of this concept back to his 1957 congressional testimony opposing parts of the U.S.-Pakistan tax treaty. And, they go on to demonstrate persuasively how the STP has continued to influence the U.S. approach to international taxation, including in tax reforms championed by Republican lawmakers. “Thus, even truly contemporary tax developments can be traced back to Surrey,” Avi-Yonah and Fishbien conclude, “almost forty years after his death.”

Surrey’s lasting legacy, Mirit Eyal-Cohen argues in her article, reflects his success as a policy entrepreneur. After summarizing the social science literature on policy entrepreneurship, Eyal-Cohen places Surrey in historical context, showing how he used his skills as a policy entrepreneur to advance his vision of tax policy. As a tax reformer, Surrey turned constraints into opportunities. “While most people perceived constraints as hurdles,” Eyal-Cohen writes, “Surrey navigated through them toward a fixed goal.” Like other types of entrepreneurs, Surrey was relentless in pursuing his objectives. During his time in government, Eyal-Cohen argues, Surrey “did not accept standard bureaucratic procedures as the current way of doing things and—like entrepreneurs—reexamined issues and looked for new paths and perspectives.”

This did not mean that Surrey was always successful. Eyal-Cohen notes that Surrey, like all entrepreneurs, had to learn from his failures, including his unsuccessful attempt to expand the jurisdictional scope of the Board of Tax Appeals. Yet even here Surrey “was able to recover quickly ... and build new bridges and new combinations of resources, cultivate friendships, form networks, and learn about better ways to advance his ideas.” By using Surrey’s career as an example of a highly successful policy entrepreneur, Eyal-Cohen highlights one of the central reasons Surrey’s ideas continue to influence tax policymaking today.

52. Id. at 189.
53. Id. at 201.
55. Id. at 209.
56. Id. at 210.
57. Id. at 222–23.
The last section, and the issue as a whole, close with Daniel Shaviro’s analysis of Surrey’s overarching approach to “the public intellectual practice of tax policy.” Shaviro’s wide-ranging article is always fair, even generous, to Surrey, while thoughtfully addressing all the vulnerabilities in Surrey’s intellectual armor. Although Shaviro’s interest is in Surrey’s ideas rather than in his biography, Shaviro makes a convincing case for a connection between Surrey’s circumstances, especially his Jewish heritage and his coming of age professionally during the New Deal, and his foundational policy commitments. With respect to tax policy, his foundational commitments were to horizontal equity, to moderate progressivity, to taxing income (rather than consumption), and to a strong presumption against tax expenditures. Outside the tax-specific context, perhaps his most abiding commitment was to a meritocracy based on intelligence, when combined with hard work and integrity.

A highlight of Shaviro’s essay is his evaluation of William F. Buckley’s complaint that Surrey was a “tax moralist . . . feign[ing] scientific detachment.” Shaviro asks whether Surrey might have oversold the tax expenditure concept, “reflecting the downside of his functioning as a moralist with policy ambitions, rather than just as a scientist with purely analytical ones.” Shaviro acknowledges the force of Buckley’s critique: “Surrey [the moralist] might reasonably be viewed as seeking to derive an undue political advantage from seemingly neutral [scientific] claims about the tax’s objective structure.” Nevertheless, Shaviro concludes with praise for Surrey, remarking that “he would not be so widely remembered today . . . had he not so greatly advanced tax policy thinking, in ways that both reflect and transcend the particular autobiographical and motivational roots of his work that his memoirs help to illuminate.”

No one article in this issue, or even the articles collectively, could hope to pronounce the last word on Surrey and his legacy. Both in his accomplishments and in his flaws, he is far too protean and complex a figure for any definitive last word. We hope and expect that debates and discussions about Surrey and his ideas will continue far into the future, including considerations of what Surrey might have thought about tax policy initiatives as yet undreamt of.

59. Id. at 235.
60. Id. at 260.
61. Id. at 263.
62. Id. at 267.