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## J. NELSON YOUNG: A MEMORIAL†

Professor J. Nelson Young was born in rural Illinois in 1916. He died June 18, 1985, in Chapel Hill after a brief illness. Although a member of this faculty for less than five years, his loss was a particularly bitter one for the School of Law. Not only was Nelson Young a fine teacher and an internationally known scholar of tax law, his gracious humanity warmed the atmosphere at the School of Law every day that he was with us.

By far the greatest portion of Professor Young's life was spent in the State of Illinois. Most of his professional career was at the University of Illinois, where he had received a B.S. in 1938 and a J.D. in 1942. He was admitted to the bar of Illinois in 1942. His professional credentials also included qualification as a Certified Public Accountant. He joined the Illinois Law Faculty in 1946 after service in the United States Navy and practice with the prestigious Chicago law firm of McDermott, Will and Emery.

Professor Young taught at Illinois for 35 years, excepting only one year as a visiting professor at the Harvard Law School in 1958-59. His tenure on the Illinois faculty was the second longest in the law school's history. He taught in all areas of tax law and published widely on that subject. With two Illinois colleagues, he published a treatise on Constitutional Law. He was also a co-author of one of the leading texts on income taxation. He was a consultant to many governmental agencies at the local, state and federal level. Within the past several years, he served as a consultant to the Federal Reserve Board and to the Advisory Commission on Intergovernmental Relations and as a Research Associate for the Illinois Commission on Revenue. He also served as a consultant to the Ministry of Finance of Colombia.

After he joined us at the University of North Carolina, Professor Young's work continued with unabated energy. He was an outstanding teacher and still found time to publish in his field of expertise, co-authoring new editions of the above-mentioned treatise and text. Perhaps he is best known in the Southeast for the Annual Tax Institute, which he founded and directed for four rewarding years. Over the four-year period, the programs for accountants as well as lawyers were attended by almost 1000 practitioners. The Institute, although benefiting from the work of many people, was created by Nelson Young. He cared about and worked through every detail. He organized the meetings of the Board of Advisors. Through that Board, he not only improved and promoted the Institute, but in a short time, significantly enhanced the image of the law school. Because of his efforts, the Tax Institute was an enormous success, substantively and even financially. Although it will be extremely difficult to carry on the Institute without him, the School of Law hopes to continue it in his memory and to rename it the J. Nelson Young Tax Institute.

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† This Memorial was presented at a meeting of the University of North Carolina at Chapel Hill Faculty Council. It was written by a committee of University of North Carolina Faculty. Kenneth S. Brown, Dean of the Law School, served as chair; Henry P. Brandis, Jr., Robert Gray Byrd, Barry Nakell, and Patricia L. Bryan served as committee members.

Among his many talents, Nelson Young was foremost a teacher. He had enthusiasm for his subject, enthusiasm for learning, and enthusiasm for his students. He covered a lot of material, because he thought it important. He was always afraid he would not get it all covered, that his students would miss something that would help them. He was always magnificently prepared. Even in later years, when surely he could have rested on the knowledge and experience of many years of teaching, he continuously worked to upgrade his teaching materials to what seemed a state of perfection to everyone except himself.

But Nelson Young was more than simply a teacher of law students and lawyers. He was a genuinely caring human being. Many of his colleagues would say that they had never met anyone who had such feeling for others. When you were happy, he laughed with you, an infectious, joyful laugh; when you were sad, he cried.

He had a very special relationship with his wife of 45 years, Zerla. Nelson and Zerla were names seldom said separately around the law school or around town. They had quickly become part of this community, not only because of their hospitality and warmth for others, but perhaps most importantly because of the warmth and love they showed for each other.

Nelson Young will remain in the memory of all who knew him for the rest of our lives. He was with us for a very short time; we will miss him for a very long time.