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Foreword, in *From the Texas Cotton Fields to the United States Tax Court: The Life Journey of Juan F. Vasquez* (Mary Theresa Vasquez & Anthony Head, 2020)

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FOREWORD

Connecting the Stories

Connection. That is a principal theme that comes to mind when I contemplate the remarkable life of Judge Juan F. Vasquez. Connection to his upbringing in South Texas, where he labored alongside his grandfather in the cotton fields. Connection to the Mexican American community that makes that region so vibrant. Connection to his family and to his wife, Terry, in particular. (Indeed, it is difficult to contemplate Judge Vasquez's journey through life in the absence of his co-venturer and chief advocate.) Connection to the individuals who believed in him and the schools that helped him realize his full promise. Connection to his present and former law clerks (of which I am one), whom he treats as members of his extended family.

And his connection to members of the federal tax bar, including government attorneys and counsel for taxpayers. As he has walked in both sets of shoes, he genuinely respects the contributions of both to our judicial system. That appreciation is why, at any given tax conference, you are virtually certain to find him in conversation in the hallways rather than in any particular session.

Judge Vasquez's level of connection to the communities and cultures that have shaped his life is not one of obligation. Rather, it is one of pride. His journey from toiling as a young boy migrant worker under the blistering South Texas sun to being sworn in as a Judge of the United States Tax Court would be difficult to believe had it not actually happened. As beautifully chronicled in this text, that journey is marked by optimism, determination, fortitude, and, as with any success story of this caliber, good fortune.

Importantly, I cannot imagine that Judge Vasquez views his past as something he has *overcome* to be where he is today. Rather, he embodies that past, and he celebrates it—joyously. It is one of the reasons the Jesse Treviño portrait of him alongside his grandfather in the fields (*Los Piscadores*) hangs so prominently in his chambers.

I came to know Judge Vasquez well into his lifetime journey, several years after he became the first judge of Hispanic descent to serve on the United States Tax Court. But the unique perspective he brought to the bench is by no means limited to his ethnicity. Many Tax Court judges come to that position following service on Capitol Hill, either from the Joint Committee on Taxation or one of the House or Senate tax-writing legislative committees, or from service within the Internal Revenue Service or the Treasury Department. While some come from a practice representing individuals or corporations in connection with tax matters, few if any have the experience of serving individual clients as a solo practitioner. Judge Vasquez brought to the bench that perspective, one that has given him considerable empathy not only for the individuals pursuing their cases before him but for their attorneys as well.

From my time in Judge Vasquez's chambers, I believe the aspect of his job that he found most enjoyable was being on the road in a range of cities conducting trial sessions. These sessions allowed him to connect with the public that the Tax Court serves as well as with the tax professionals in that particular community. He was, and remains, a man of the people.

I want to share a few of the many stories from my time serving as Judge Vasquez's law clerk, stories that shed light on his personality and character. Even the tale of my hiring is insightful. Although I believe I possessed a number of qualities that would make me a competitive candidate for the clerkship, I do not believe any of those truly mattered in the interview. Rather, it was the first item I listed as an interest at the bottom of my résumé, Texas barbeque. That item led to a discussion of my high school years, when I had moved to New Braunfels, Texas, with my mother to live with my grandparents. During those summers, I worked at a popular waterpark in the area, one that Judge Vasquez had occasionally visited with his family. That pretty much sealed it. He called early the next morning to make me an offer, and in that manner, my high school summer job ended up landing me one of the most personally and professionally fulfilling positions I have ever held.

During my clerkship, I recall one conversation in particular with Judge Vasquez in his chambers that concerned a wave of states adopting lotteries to finance a range of government expenditures, typically education, to make the prospect of state-run gambling more palatable. I expressed my disdain for the idea, not on moral grounds, but instead on the practical distribution of the burden of raising revenue in this manner. These lotteries resembled regressive taxes, given the socioeconomic status of the participants. In a somewhat callous manner, I described how disappointing it was to see people of limited means "blowing" their money on lottery tickets. Later that day, Judge Vasquez returned to this topic with me. He conveyed that what many of these people were buying with those tickets was hope. Hope that they would be freed from their otherwise intractable financial troubles. The prospect of abundance, even if fleeting, provided a source of joy that otherwise would not exist. That conversation provided an important lesson in being slow to judge the actions of others without considering their situation or perspective. Judge

Vasquez has the perspective, indeed the benefit, of not living a privileged life. Charmed perhaps, but not privileged. The empathy generated by his perspective and background is one of his finest qualities as a judge.

This last story is one that provides me with warmth and support to this day. One of my goals in pursuing my LL.M. degree in taxation at New York University was to pursue a career as a legal academic. Shortly into my clerkship with Judge Vasquez, that opportunity arose. My former NYU professors inquired about my interest in serving as an acting assistant professor in the program, a temporary position that almost certainly would lead to a permanent job in the field. The position was to commence at the conclusion of my first year as a clerk in Judge Vasquez's chambers. Yet, I had committed to serving as his clerk for a two-year term. After having passed on a similar opportunity immediately after graduation, I doubted many more opportunities of this caliber would come along. So, with a high degree of anxiety and borderline nausea, I decided to broach the idea with Judge Vasquez. I arranged for us to grab lunch the next day at Capital Q, a small Texas barbecue joint in the Chinatown neighborhood of Washington, D.C., where I and my fellow clerks at the Tax Court often ate. It was crowded at lunch, and I can remember taking our food to a barstool counter facing the wall adorned with portraits of Texas politicians, with a roll of paper towels (napkin substitute) between us. I can hear his voice now. "So, Brant, what did you want to talk about?"

I shared with him what I had in mind and braced myself for a reaction of disappointment: I received exactly the opposite. Judge Vasquez was ecstatic, viewing this as a wonderful development. He was proud that one of his clerks would be teaching in the NYU program, his alma mater. More broadly, I believe he recognized that teaching was a meaningful goal of mine, one that was by no means easy to achieve. I also believe he appreciated the degree of naïve optimism and ambition I had in pursuing this goal. I came to the conversation anxious, and I left energized and emboldened by his full-throated support. That conversation captured for me the essence of Judge Vasquez, and I am sure some readers of this book will have their own seemingly regular but poignant experiences with him that capture the pleasure he takes in seeing others succeed. It is a tremendous quality.

This book explores Judge Vasquez's remarkable life. While the juxtaposition of his upbringing and his professional accomplishments is staggering, Juan F. Vasquez—the man, the husband, the father, the friend, the mentor, the judge—cannot be captured by the endpoints of this spectrum alone. Rather, the optimism, determination, gratitude, decency, and joy for life he displayed along the way are what truly capture his greatness.

—**Brant J. Hellwig**

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