

## Tax

## Stanley Blend

Oppenheimer, Blend, Harrison + Tate Inc.

Favorite Quote:

“It ain’t over  
'til it’s over.”

~Yogi Berra

University of Houston Law Center  
Georgetown University Law Center  
Years in practice: 43

BY TRAVIS E. POLING

After 43 years in practice, Stanley Blend is always up for a challenge. One of the most recognized tax lawyers in the nation still takes routine work every now and then to stay refreshed on the basics, but what really keeps him looking forward to work each day is solving problems.

That drive to find solutions to the toughest of Gordian knots is what has earned him a reputation as tops in his field in San Antonio and nationally. Last year, he was recognized by his peers as Outstanding Texas Tax Lawyer.

“He is truly a Texas tax legend,” says Patrick O’Daniel, chairman of the State Bar of Texas Tax Section and a tax attorney in the Austin office of Fulbright & Jaworski.

Blend, who came to San Antonio in 1972 to join the firm now known as Oppenheimer, Blend, Harrison + Tate Inc., has been elected to the top positions in his field in both Texas and the American Bar Association.

The first five years of his career out of the University of Houston was spent in Washington, D.C. in the Internal Revenue Service’s Chief Counsel’s Office, the last three years as assistant branch chief. Each night, he left work at 5:30 p.m. to make his way to Georgetown Law School to earn his master’s in tax law.

“I absolutely knew I wanted to be a doctor,” Blend says of his young aspirations. In fact his father dropped out of college to drive the delivery truck for the family bakery so his brother could go to medical school. Ultimately, Blend’s uncle was the family member he looked to as a measure of accomplishment.

But while he liked the laboratory, pre-med classroom work left him cold. He had taken the

exam to allow him into law school while still at Tulane University in New Orleans, but with no intention of becoming a lawyer. In 1964, faced with continuing his education or joining in an unpopular war, he moved to Houston and went to law school.

“I fell in love with the law and particularly fell in love with tax law,” Blend says.

That moment came when Professor James Wright entered the room, told them there would be no book and challenged them with the question “What is income?” Blend says Wright taught tax law “from the point of view of not just what’s in the tax code, but from a thinking standpoint. I think law is a creative science.”

Some of those challenges have led to methods that are common practice today.

In the mid-1980s, asked by a client to figure out how to satisfy the IRS in a tricky acquisition, Blend tumbled the problem in his mind for days. “The one night, I was just playing around and all of a sudden the light bulb went on.”

He had figured out how company A could use the assets of acquired company B to buy the assets of acquiring company A. The transaction ultimately got the thumbs up from government and avoided major adverse tax and accounting complications.

While serving as chair of the American Bar Association’s Section of Taxation in 2007 and 2008, Blend was “the first to sound the alarm about tax patents” and to lobby Congress to put a stop to the practice, O’Daniel says. It was an attempt to patent and privatize ways to use the public law of the tax code for profit. It was especially true of certain types of property exchanges still in use today.

It was that potential that Jesse Oppenheimer

saw in Blend as he worked to lure him away from Washington, D.C., in 1972. Oppenheimer, who died last year at 90, was looking for someone to launch his tax law section and wouldn’t take no for an answer from Blend.

Since then, Blend has been active in the community including terms as a president of the Jewish Federation of San Antonio and the boards of the Jewish Community Center and Temple-Bethel. He also has been involved in United Way.

He also has embraced the culture of San Antonio and manages to bring a sense of fun to the workplace including challenging the firm’s interns each year to an enchilada eating contest at Casbeer’s, says Katherine David, a tax specialist at Oppenheimer, Blend.

At 68, Blend says there is still much to be done and he continues to fight battles over ethics in the use of the tax code.

“Much of the law today has become a way of implementing social policy” when it was meant to be a method for revenue generation for the government, Blend says. New tax laws once got a full hearing in Congress and were better for it. Now, he says, tax laws are tucked into other bills such as health care legislation.

Likewise, he is troubled by more lawyers taking advantage of tax laws in ways they never intended, including creating a proliferation of tax shelters.

“In today’s world, so much of law has become a business. We can’t lose sight of the fact that it’s a profession,” Blend says. “Profits will still be there, but I feel very strongly that we have to get back to ethical considerations.”

TRAVIS E. POLING is a New Braunfels-based freelance writer.