Memorial Resolution of the Faculty of the University of Wisconsin-Madison
On the Death of Professor Emeritus Philip E. Harris

Professor Philip E. Harris was a faculty member in the College of Agricultural and Life Science’s Department of Agricultural and Applied Economics and University of Wisconsin Extension from 1979 until his retirement in 2016. Over this 37 years Phil taught agricultural law to undergraduates, tax practitioners, farm operators and those living in rural areas.

During his career, Prof. Harris directly touched the lives of thousands, and indirectly, millions of individuals. A lasting legacy of Prof. Harris is his establishment of the Land Grant University Tax Education Foundation and his editorship of 15 annual National Income Tax Workbooks. This text continues to the resource by more than 29,000 professional income tax preparers across 26 states serving of clients across the country. He was also a founding member of the American Agricultural Law Association (AALA) serving as President from 1987-1988. In 1998, Prof. Harris received the AALA Distinguished Service Award for his dedication to making the complexities of agricultural taxation more understandable to both tax practitioners and the agricultural community.

Professor Harris grew up on his family’s Iowa farm and graduated from Iowa State University earning a bachelor’s degree in Economics. He received both his Masters in Economics and his law degree from the University of Chicago. The combining of his understanding of economics and tax law made Phil truly unique among his peers.

He passed away on January 12, 2018.

Phil was an avid runner. Regardless of the weather, we would always see Phil leaving some time during the day to undertake his daily run. The greatest joy in his life was his family. He is survived by his wife, Karen; son, Seth (Kate) Harris; and daughter, Rachel (Steve) Finch, five grandchildren and three siblings.

The following is just a sampling of the many comments received by his family upon hearing of his terminal illness and then his passing. These comments provide strong evidence of his intellectually abilities, contribution to the agricultural community and commitment to the Wisconsin Idea.

University Faculty Member: ….I just wanted to let you know that my heart is heavy at the passing of Phil. He was always a generous mentor to me, and I regarded him as one of the titans in our field of work. Our agreed sentiment was that we lost one of the greats, and his passing will leave a giant hole in our field of work. Far more importantly, though, we also agreed that we lost a great person…

University Law Professor: Please thank Phil for always being such a wonderful colleague, a model of professionalism, and someone always willing to help. The example that he always provided and the thoughtful, insightful and objective information that he shared with others made such an impact on everyone who had the pleasure of learning from him - whether at conferences, in classrooms, or in a one-to-one. I am so grateful to be an agricultural law colleague and friend.

University of Wisconsin Colleague: Phil, as you go down this road, remember that you will be in our hearts and minds as long as we live. You have been a treasured colleague who I loved to see walk through my office door to chat. You have been the CALS Extension specialist who has been the most frequently called upon for help and who has provided that help most frequently and most comprehensively. You have been largely responsible for ensuring that American farmers are

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provided the best possible income tax advice. You are a true gentleman and a good friend who will never be forgotten.

**Wisconsin County Extension Agent:** I just wanted to say how much I appreciate how Phil always made time for Extension Agents and farmers across the state. Phil's impact on Wisconsin agriculture is well known. Phil always responded to questions, and was always willing to meet with farmers out in the counties. Phil helped so many people, and they are greatful. I literally could see on faces how much better they felt after receiving information from Phil that provided clarity to very complicated situations.

**Wisconsin County Extension Agent:** I was so sorry to hear of Phil's health. It was a true pleasure to work with Phil. I'll always remember how kind he was when I was brand new to the job and still trying to figure things out. He always ha[d] this cool and calm demeanor, even in tough situations. I don't know if it will ever be possible to add up all the farm families Phil has helped. It's a true legacy. I know it took time away from family, but we were so appreciative that Phil was one of the few willing to travel "North of Madison."

**Wisconsin County Extension Agent:** For more than three decades, Phil has been one of the best UW-Extension specialist I've had the privilege of working with. His expertise in agricultural/tax law was second to none and his teaching/counselling skills are truly the best I've ever seen. From the smallest of rural town halls, to banquet halls in back of a country taverns, to major conference centers across the state, Phil's commitment and support of WI agriculture and county Extension agents will never be forgotten.

**Wisconsin Tax Practitioner:** I have been in his Eau Claire Tax Insight class for 20 years. …Please tell Phil that he was instrumental in the growth of my tax business! I grew the business from a handful of tax returns done at the kitchen table between farm chores. We milked cows on the family farm of 40 head of Registered Guernsey’s. My business now has 2 office locations and this year are on track to process 2000 returns. Yes, 2000!! Not bad for a farm girl that needed a side gig to challenge her mind between milkings. I always looked forward to Phil's classes. He has an amazing gift of being able to convey the complexities of the tax code into verbiage that was so easy to understand. He is such a kind caring individual that faced even the most annoying tax preparers' questions with great poise, professionalism and completeness…. Please let him know how much he has impacted my life!! I am proud to say that because of my tax business, I have had the privilege of being able to help many others far beyond the preparation of the tax return. Much of which is because of the gifts he shared with us at the annual tax classes!!

**Wisconsin Dairy Farmer:** I wish to say thank you for teaching a just off the dairy farm - wet behind the ears college student all about farm law. I only got a B+ but that was a huge achievement seeing that I had zero knowledge prior to your class. And I enjoyed every day of the class. I cherish every discussion that we had over the last almost 40 years.

In summary, Professor Harris was a generous contributor of service to the Department of Agricultural and Applied Economics, the University of Wisconsin-Madison, University of Wisconsin Extension, the agricultural law profession and society as a whole.