



THE NATIONAL CENTER FOR
**STEWARDSHIP
& GENEROSITY**

2015 Lifetime Stewardship Achievement Award Honoree

**Alvin J Geske, JD, LLM
Kensington, Maryland**

For many years, Alvin J. Geske was a brilliant tax attorney, practicing in the Washington, D.C. office of the international law firm of Holland & Knight. He was a member of the Private Wealth Services group, serving businesses, individuals, charities, and estates on tax and tax-related issues.

Al earned his BA in economics, with highest honors, Phi Beta Kappa, in 1964 from Southern Methodist University. He earned his JD with honors, in 1967, from the University of Chicago, where he was a member of *Law Review*, and was elected to the Order of the Coif, an honorary scholastic society. In 1974, Al earned his LLM in Taxation, with highest honors, from George Washington University.

Despite vision limitations, Al served two years in the U. S. Army during the Vietnam War. Al tried to volunteer for the legal branch of the Army while in law school but the military determined he was too nearsighted to qualify. However, one week out of law school, he received a draft notice for the regular Army. Despite his eyesight issue, he was trained in an artillery unit. Without his glasses, he wouldn't have been able to distinguish between his brothers-in-arms and the enemy. As Al, his recent bride, Cheryl, and his family fervently prayed about this matter, praying for Divine guidance. Al prepared to ship out to Vietnam for their first Christmas. Unexpectedly, the Army needed an attorney with a Texas law degree to work on Texas legal issue that arose amongst the Texas enlisted men. Al received orders to report to a small base in Killeen, TX. Cheryl was able to obtain work as a nurse at the base hospital.

Early in his career, Al was Assistant Legislative Counsel with the staff of the Congressional Joint Committee on Taxation. In that position, Al worked with the bipartisan Joint Tax Committee that produced the Tax Reform Act of 1975. He wrote many sections of that tax bill which the Congress and Senate passed into law, including the sections on 501(c)(3) (charitable) organizations. Al was a member of the American Bar Association, Section of Taxation, Committee on Agriculture, serving as Chairman for a period, and authored much of the language found in the 1975 Act concerning farming and agriculture.

A significant area of Al's practice focused on charitable gifts and tax-exempt organizations, including standards for obtaining and retaining tax-exempt status for private foundations and public charities, unrelated business income taxes, self-dealing, private inurement, and intermediate sanctions. His practice often involved obtaining rulings or information from the IRS National Office. Other significant areas of Al's practice involved the structuring, operation, and taxation of pass-through entities such as partnerships, limited liability companies, and S corporations.

Al was introduced to Sylvia Crecelius, one of the founders of The Stewardship Alliance as well The National Center for Stewardship & Generosity by a mutual friend, a partner in the Miami, Florida office of Holland & Knight. As Sylvia says, "as you came to know and work with Al, you'd soon realize the enormity of his technical knowledge and legal skill didn't define Al's life".

Al was born in Whitefish, Montana. He met his wife, Cheryl, while at Southern Methodist University, where she was in the nursing program. They were married 46 years, and have two sons, Daniel of Kensington, Maryland, and David of Silver Spring, Maryland. Al's devotion to his family included a range of activities, including vacations in the Glacier Park area of his home state and attending Daniel's drama performances and sporting events. Also, for over 30 years, Al participated directly in swimming therapy for David in a group adaptive swim every Saturday at the local YMCA.

The Al and Cheryl, as an effective team, worked tirelessly to provide appropriate care that has helped David live with his many disabilities, while constantly advocating for and supporting legislative efforts to improve the lives of individuals with disabilities. Al was passionately involved in the effort to understand the limitations and difficulties of the support system found in the law and its systems, so as to help the cause of the disabled. For almost 40 years, Al worked as an advocate for those disabled individuals who are impacted by the law and the institutions created by that law, and who suffer without a support system or any capacity to effect change. Al's stewardship of time, talent, and passion was apparent as he directed his extraordinary mind, legal skill, and passion to bear on these issues, impacting countless individuals who would never be aware of his commitment to their courageous lives.

In 2007, was welcomed as a faculty member in the Life Stewardship Institute, conducted by The Stewardship Alliance. Al provided his expertise and detailed teaching to participants in 2007, 2008, 2010, and 2012, focusing on the highly complex areas of the law and sophisticated planning that were his specialty.

At the 2015 meeting that launched the Board of Regents of The National Center for Stewardship & Generosity, Cheryl Geske accepted the Lifetime Stewardship Award recognizing the life of stewardship of her late husband.