

In Remembrance of Harold I. Apolinsky (October 17, 1932 - July 29, 2020)

July 29, 2020

This content was published prior to the combination of Dentons Sirote. Learn more about Dentons Sirote.

Sirote & Permutt, P.C., is deeply saddened to announce the passing of our former managing partner and beloved friend, Harold I. Apolinsky, on July 29, 2020. Harold counseled clients and led our law firm with passion and creativity, always in pursuit of excellence in his every endeavor. Often adorned in his trademark bow tie and warm smile, Harold energetically pursued his love of family, clients, and community. We are grieved to lose such a dear friend and excellent attorney.

“Harold possessed an intuitiveness that enabled him to understand people’s needs and motivations,” said long-time friend and colleague, Edward Friend III. “That keen insight was a key attribute in his success as a tax planner and adviser to the hundreds of persons he served professionally.”

Widely recognized as a brilliant tax professional, Harold earned his undergraduate degree from the University of Alabama; his JD from the University of Alabama School of Law, where he was the Editor in Chief of the *Alabama Law Review*; and his LLM in Taxation from the New York University School of Law, where he held a teaching fellowship.

Harold joined Sirote on August 1, 1961. He became a lawyer because he liked tax law and he liked people. His passion for both shone through in all that he did. Harold’s love for tax law was frequently on display as he diagrammed complex estate plans on a flip chart, enthusiastically walking clients through each step of the process. His passion for people and our community overflowed into years of faithful service to the Alabama Symphony Orchestra, as a member of the Rotary Club of Birmingham, and through service on the boards of numerous other local and national civic and community organizations.

Harold was in high demand as a speaker on estate tax topics throughout the country. Charming people with his vivacity, humor, and anecdotes, Harold was energized by audiences, whether he was teaching classes for law students at the University of Alabama and Samford’s Cumberland School of Law or presenting to the Rotary Club and Congressional Committees. He persuasively testified before the latter about how he believed current tax codes were unfair and discouraged initiative. His advocacy subsequently influenced legislative tax reform that was widely applauded by business and estate planners, and it was not uncommon to read his insights in national publications.

He also devoted a substantial amount of his law practice to representing physicians and other healthcare providers. He championed legislation to recognize professional corporations as a new form of entity in Alabama and was the first to incorporate a physician practice after passage of the legislation. Additionally, physicians and academic medical centers like the St. Vincent’s Professional Advisor’s Council benefitted from his counsel. A tireless and outspoken advocate for small businesses, Harold chaired the Small Business Council of America from 1991–1993, and pursued estate tax reform with a particular passion to protect and promote the long-term viability of family owned businesses throughout the United States.

Harold was also the consummate innovator. Having served as managing partner of Sirote for ten years, Harold was

fascinated with what law firms could do differently and better. He integrated a much higher level of paralegal support services to enhance our client service model and, well before it became commonplace, encouraged significant investments in technology. Harold was recognized as a Senior Statesman by Chambers & Partners as a member of Sirote's top-ranked Private Wealth practice, and by *The Best Lawyers in America*® in the Tax Law and Trust and Estates categories from 1983 to 2020. In 2011, Harold was recognized by *Best Lawyers*® as the Tax Law "Lawyer of the Year" in Birmingham.

In his long and storied career, one of Harold's proudest accomplishments was winning *Nash vs. U.S.* before the Supreme Court in 1970. Relatively few federal income tax cases are appealed through the trial and appellate courts to the United States Supreme Court, so arguing a tax case before the nine justices is a privilege that presents itself to very few lawyers; Harold was honored to be among them.

Harold was also proud of his Jewish heritage and chaired and promoted local organizations important to Jewish communal life. Carrying on the values he saw exemplified daily by Jimmy Permutt, Karl Friedman and Ed Friend, Harold generously invested in local and national organizations that improved the lives of many in both the Jewish community and the community at large. Harold was an avid supporter of the music and arts, especially the Alabama Symphony. He graciously gifted symphony tickets to young lawyers at Sirote on a regular basis because he wanted younger generations to appreciate the arts as much as he did.

Highly disciplined, Harold exercised vigorously and was for decades an avid runner, often jogging early morning or during the lunch hour around the Southside, even in the steamiest days of summer.

Harold was inordinately proud of his children and grandchildren and devoted to them. He was blessed doubly with Sandy, his first wife, and, after her passing, with many happy years of marriage to Marissa. We offer our sincerest condolences to his family. [A private graveside service will take place this month, and a larger memorial will be held when circumstances allow.]

When Jimmy Permutt, retired in 2002, Harold said, "We won't have quite the same level of joy around here without him." In remembering Harold and the way that he enriched all of our lives, we can very much say the same words today.

Media contact

Lori Dorman

Director of Marketing and
Business Development,
Birmingham
D +1 205 918 5018
lori.dorman@dentons.com