

## Lifetime Achievement: Phil Karter

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**Philip Karter** shareholder with Chamberlain, Hrdlicka, White, Williams & Aughtry.

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## Phil Karter, Chamberlain, Hrdlicka, White, Williams & Aughtry

*Over his career, Karter has tried dozens of jury and nonjury tax cases in federal courts, many for large public companies, including a number of cases involving issues of first impression. Nonetheless, he counts among his greatest successes those issues that never saw the inside of a courthouse because they were favorably resolved administratively.*

*Karter formerly served as a trial attorney at the U.S. Department of Justice, and since 2007 has been at the firm, where he serves as managing shareholder of the Philadelphia office. Karter focuses on litigation and applies the lessons learned to tax planning and structuring transactions. His has demonstrated a*

*commitment to the business community and his community at large as well as maintained a successful decades-long track record in his field.*

**What's the biggest change you've seen in the profession during your career?** When I was a young trial lawyer, working for the Department of Justice Tax Division, I remember the Tax Division section that handled appeals of federal tax cases to the U.S circuit courts voluntarily conceded a case I had won at the trial level. They did so because they concluded that even though we won the case, we really shouldn't have because the law was on the taxpayer's side. When I asked my supervisor why the Tax Division would concede an appeal we had won in the lower court, I'll never forget him responding, "it's only money and we print it." I learned a valuable lesson that day, which was that at least when it came to representing the government, serving justice was more important than winning. Over the years since, I have periodically seen the pendulum swing in the other direction where the government's view of the law and the equities that should bear on a case sometime takes a backseat to the objective of winning. That, in my opinion, has eroded some of the confidence we have as practitioners in our public institutions to do the right thing in the end; that the right answer truly matters. My takeaway is that above all else, lawyers, be they government attorneys or private practitioners, must remember that we should always serve our clients' interests zealously, but also remain true to maintaining the integrity of the profession, civility to one another and respect for the legal system. That has become harder in recent years given the incendiary and confrontational turn we have taken in society, but it is at the core of our responsibilities as lawyers.

**What is one thing about the profession that has remained unchanged over the years?** Although technology has made certain aspects of practicing law easier and more efficient, there has never been any substitute for hard work and dedication toward serving our clients' interests to the best of our abilities. And no matter how long we practice our profession, we should never lose the initiative and intellectual curiosity to grow our knowledge, further sharpen our skills, and become better at what we do.

**Name one thing you've learned over the course of your career that you wish you knew as a young lawyer.** We are in a profession of developing, growing and sustaining relationships built on trust and confidence. It is never too early to plant the seeds to achieve that goal because it can take a while for those seeds to germinate and not all of them will. But whether you are fortunate enough to work in an environment that encourages this or not, it is ultimately the young lawyer's responsibility—and certainly it is in his or her interest—to work toward that end, and the sooner the better. And we, as senior lawyers, should do everything we can to encourage and support those initiatives.