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**NEWS**

## **Sidney Kess, Tax Attorney and Author, Has Died at Age 97**

Kess was called an "inspiration," "a wonderful man," and "one of the visionaries of the profession" by those who admired him.

**Jason Bramwell** • Sep. 18, 2023



Sidney Kess, a nationally renowned tax lawyer and accountant, author of hundreds of tax books on financial and estate planning, educator, and a friend to many in the profession, passed away on Sunday at the age of 97.



Sidney Kess

“At 97 years young, Sid was a constant source of inspiration and I’m so lucky to have known him. He was tireless—and successful—in his commitment to making the accounting profession better for all of us,” said Gail Perry, CPA, editor-in-chief of *CPA Practice Advisor*.

Robert Keebler, a partner at Green Bay, WI-based CPA firm Keebler and Associates, called Kess “a wonderful man and one of the visionaries of the profession.”

“Sid continued to teach well into his 90s, and we were all truly better people for having been blessed with knowing Sid,” Keebler wrote in a [post on LinkedIn today](#).

Most recently, Kess had been working as [of counsel at the New York-based law firm Kostelanetz LLP](#) and was scheduled to present a session along with [his good friend Edward Mendlowitz](#), a partner at Withum, during the [54th annual estate, tax, and financial planning conference named in Kess’s honor](#) that is slated for Oct. 18 and 19. He also had been a senior consultant to top 25 accounting firm Citrin Cooperman.

Kess edited a column on “Tax Tips” for the *New York Law Journal* for the past 50 years, and [his most recent column](#), “Tax Implications of Relocating Your Home or Business,” was published three weeks ago. He also was the editor of the AICPA’s CPA Client Bulletin and CPA Client Tax Letter, and served as the consulting editor of CCH’s Financial and Estate Planning Reporter newsletter.

In 2019, Kess was named executive advisor for continuing professional education platform CPAacademy.org, which said in a [statement on LinkedIn](#): “He was an inspiration to us all, an unrivaled leader in the profession, and the torch bearer for excellence in CPA education for decades.”

Before embarking on his long career in the accounting profession, Kess, who was born on Jan. 14, 1926, in New York City, served in the U.S. Army as a sergeant in the Signal Corps, fighting in France and Germany during World War II. The G.I. Bill enabled him to begin his professional path soon after returning from his service overseas.

Kess earned a bachelor of business administration degree at CUNY's Bernard M. Baruch College. He then earned a Juris Doctor degree from Harvard Law School and a Master of Laws from NYU's Graduate School of Law. Kess was a CPA in New York and admitted to practice law in New York state.

Kess worked as a tax professional at some of the biggest accounting firms in the nation. He began his career at Lybrand, Ross Brothers & Montgomery (which eventually became Coopers & Lybrand and now is Big Four firm PwC), before becoming national tax director at Main Lafrentz & Co. The firm merged with Hurdman & Cranstoun, and then with Peat Marwick (which eventually became Big Four firm KPMG), where Kess served as national tax partner.

During this time, Kess helped organize the Association of CPA Candidates and developed guides to help CPAs pass their exams. He then took over the Comprehensive CPA School upon the death of its founder, and the program became one of the most successful CPA coaching courses at the time.

In 1964, he was asked by the New York State Society of CPAs to write, teach, and market the "Workshop on Individual Tax Return Preparation." The program was so successful that the AICPA asked Kess to offer similar programs nationally on individual and corporate taxation. Kess became known for making difficult material understandable—and even interesting.

He traveled the U.S. with huge suitcases that contained textbooks and IRS materials so that he could field questions on the spot at a time when no laptops or smartphones existed to provide instantaneous answers. Kess wowed his audiences and kept them entertained during his two-day courses, speaking eight hours a day. Lecture attendees often stood in line after the day was done to ask Kess questions or for advice. He also helped some students find jobs and helped others find employees.

Kess developed a number of CPE approaches, including workshops, videos, and audio "Kessettes" to explain new tax developments. In addition, for the past half century, Kess analyzed laws enacted by Congress and published articles explaining the major tax acts that passed each year.

During his career, Kess authored or co-authored hundreds of books on taxation. His book on the 1969 Tax Reform Act sold 50,000 copies. Among his most lauded publications are multiple editions of “A Practical Guide to Tax Planning,” and “1040 Preparation and Planning Guide,” and his individual and corporate tax refresher courses.

In light of his achievements, Kess received many honors throughout his career, including the AICPA’s Gold Medal Award for Distinguished Service, the highest possible award in the accounting profession, in 2011.

“I recall meeting Sidney when he received the AICPA Gold Medal Award and he was such a gentleman,” Jeremy Dillard, a partner at Los Angeles-based top 100 CPA firm SingerLewak, said in a [post on LinkedIn today](#). “Sidney was a giant in the accounting profession and will be dearly missed by many people.”

The AICPA established the Sidney Kess Award for Excellence in Continuing Education in 2010 to recognize individual CPAs who have made significant and outstanding contributions in tax and financial planning and whose public service exemplifies the CPA profession’s values and ethics. Kess was the first recipient of this award.

He was included in *Accounting Today*’s “100 Most Influential CPAs in the U.S.” for several years, as well as *CPA Magazine*’s “Most Influential CPAs in the U.S.” Kess was elected to the Estate Planning Hall of Fame by the National Association of Estate Planners & Councils for his distinguished service to the field of estate planning, and he was inducted into the New York State Society of CPAs’ Hall of Fame.

“I’ve had over a million students,” Kess once said, “and many have become lifelong friends. I’m still coming up with new ideas and love what I do, even after all these years. I try to encourage young practitioners by telling them that, when new and complicated provisions are enacted, they know as much as professionals working for decades. Every practitioner can become an expert. Most important is staying one step ahead, being innovative, and trying to help others succeed.”

If you would like to send condolences to the family, please use the following address:

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