IN MEMORIAM: OLIVER OLDMAN

The editors of the Harvard Law Review respectfully dedicate this issue to Professor Oliver Oldman.

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Professor Oliver Oldman was an unpretentious man, known to his friends and even distant acquaintances as “Ollie.” For most of his career at Harvard Law School, he served as the director of the International Tax Program (ITP), where I worked under him from 1971 to 1975. Ollie succeeded another Harvard legend, Stanley S. Surrey, when Surrey left Harvard to become Assistant Secretary for Tax Policy in the Kennedy/Johnson Administration. As ITP director, Ollie promoted a program that trained future tax officials from developing countries in law, public finance, and accountancy at a time when interdisciplinary studies were in their infancy. The ITP probably has influenced tax policy around the world on a scale unmatched by any other educational program.

Ollie generally specialized in areas of tax law that were important internationally but which had not received the attention they deserved from other U.S. academics. One such area was the property tax. Ollie’s interests extended, however, to all types of taxes that might be implemented successfully at the subnational level. He was the first academic to make the study of state and local taxation the subject of serious scholarship, and he taught one of the earliest law school courses on that subject. He was involved throughout his career in tax reform projects in developing countries that focused on taxation by local and regional governments. He also was a leading U.S. authority on the value-added tax — a tax that is of immense importance in coun-

* Professor of Law, Wayne State University Law School. The author previously published a tribute to Professor Oldman from which some portions of this piece are drawn. See Michael J. McIntyre, Oliver Oldman, a Remembrance, 52 TAX NOTES INT’L 841 (2008) (also appearing in 50 ST. TAX NOTES 706 (2008) and 121 TAX NOTES 1320 (2008)).
tries other than the United States. During his emeritus years, he co-authored a book on the value-added tax with my Wayne State colleague, Alan Schenk.

One area of federal income tax that did attract Ollie’s interest was the taxation of the family. He coauthored an influential paper on that topic that appeared in the Stanford Law Review in 1960. Later he collaborated with me on a paper that explored the relationship of marital income-attribution rules and the Haig-Simons definition of income. Ollie and I also shared a strong interest in the use of combined reporting with formulary apportionment for taxing the income of members of a group of closely related corporations. Ollie had addressed that issue in his writings out of his interest in California’s apportionment system. Ollie was keenly interested, nevertheless, in my work on the extension of that system to the international level.

My first contact with Ollie came when I requested special permission to take his seminar on Tax Reform in Developing Countries. That was in 1967, when I was a first-year student at Harvard Law School. I had been awarded a scholarship designed for students interested in a career focusing on economic development in developing countries. To get the award renewed for my second year of law school, I needed to show that I was actually pursuing studies appropriate for such a career. I had few choices — the only option other than Ollie’s seminar was a seminar on Land-Use Planning in Developing Countries. At the time, all Harvard Law School seminars were reserved for third-year students. The land-use professor turned me down when I requested a waiver of that rule, but Ollie welcomed me into his seminar with enthusiasm.

I like to remember Ollie as the classical cockeyed optimist. Despite his strong practical grounding and his keen understanding of the main-springs of human conduct, he was always looking for the positive opportunities that Dame Fortune may have presented. Ollie’s mix of surprising optimism and practical sense got me my first job in taxation. I came to see Ollie during my second year at law school and indicated that I would like to find a summer job in the public sector dealing with international tax. Ollie rummaged about his cluttered desk and came up with a job posting from the U.S. Treasury Department. It was for a summer job that would have me traveling around the country interviewing the export managers of U.S. companies. Treasury

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1 Oliver Oldman & Ralph Temple, Comparative Analysis of the Taxation of Married Persons, 12 STAN. L. REV. 585 (1960).
3 Oliver Oldman & Jennifer J.S. Brooks, The Unitary Method and the Less Developed Countries: Preliminary Thoughts, 1 INT’L BUS. L.J. 45 (1987) (Fr.).
wanted to know the legal forms being used for exporting in order to know what issues were likely to be important in its tax-treaty negotiations.

I told Ollie the job sounded great, except that I did not have a law degree, did not have a Ph.D. in economics, and did not have extensive business experience — all listed as requirements for the position. Ollie smiled and suggested that no applicants for the position would have those qualifications and that few people would even apply because of those apparent requirements. He suggested I apply, but he warned me I probably would not hear from Treasury until July, when the officials there got discouraged about getting anyone they thought was qualified. I got the call over the Fourth of July weekend, and I started the job immediately.

Over his long academic career, Ollie worked closely with some of the leading tax figures of his day. He did tax reform projects with Richard Musgrave, wrote on tax reform in developing countries with Richard Bird, and co-taught and wrote on state and local taxes with Richard Pomp. He gave substance to one of Stanley Surrey’s dreams by promoting the World Tax Series volumes on national tax systems. The volume on France, coauthored by Martin Norr, Ollie’s longtime associate, won high honors from the French government. He also contributed greatly to the tax literature with his reviews of other people’s articles and projects. He was astonishingly well read in his many fields and possessed a “common sense” that was refined and well-grounded in practical experience. Everyone in his wide circle who was working on a tax project wanted Ollie’s opinion on their efforts.

Few people in the tax world were as well-connected as Ollie. He seemed to know everyone. A well-traveled friend of mine claims that he could visit almost any developing country in the world and have someone ask about Ollie. I’ve been to conferences with Ollie at which Ollie introduced me to dozens of people I knew only by reputation. We attended together a memorial service for Carl Shoup, in a small town in New Hampshire, and I think Ollie knew almost everyone in attendance, including many of the members of the large contingent from Japan.

One of my most enjoyable collaborations with Ollie was our work together at Tax Notes International (TNI), one of the publications from

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4 See, e.g., COLOM. COMM’N ON TAX REFORM, FISCAL REFORM FOR COLOMBIA (Malcolm Gillis ed., 1971) (listing Ollie as a member of the team of which Musgrave was president and including a forward by Ollie at ix–x).
5 TAXATION IN DEVELOPING COUNTRIES (Richard M. Bird & Oliver Oldman eds., 4th ed. 1990).
7 MARTIN NORR & PIERRE KERLAN, TAXATION IN FRANCE (1966).
Tax Analysts, the public interest publishing house founded by Tom Field. I was the founding editor of TNI, and Ollie was chairman of its advisory board. We worked closely together to create a publication that gave reliable news about tax developments around the world while maintaining a public policy focus.

Ollie spent a good part of his summers at his place in Blodgett Landing, New Hampshire, located on a hill overlooking Lake Sunapee. When we were working together on TNI, I would visit Ollie to plot strategy, with my family in tow. He was full of sound advice, and he always sought to temper my more confrontational impulses. He also took my boys sailing on the lake. A special treat for my boys was taking a ride on Ollie’s magnificent swing, which was suspended from high up the trunks of a pair of majestic northern pines located on the hill overlooking the lake. Just one little push and the boys sailed excitedly out into the wide blue yonder.

Tax specialists from all over the world made the pilgrimage to Blodgett Landing. Ollie and Barbara were magnificent hosts, and Ollie liked nothing better than talking shop with other tax experts at his lakeside retreat. The swimming was good, and, if you did not know how to swim, Ollie would be glad to give you lessons. One of Ollie’s proudest achievements was teaching his grandson, Robin, to swim.

Ollie was exceptionally popular with the participants in the ITP, and for good reason. He was probably the most pleasant, down-to-earth person ever to hold a tenured position at Harvard Law School. Let me recite a story to make my point. I have related this story elsewhere, but it says too much about Ollie not to repeat it.

One of the participants in the ITP and his wife had invited the Oldmans and myself to their apartment for dinner. At the appointed time, I drove to the general vicinity of their street, only to find that the road was impassable, covered with a foot and a half of water. The prior two days had seen torrential rains, and the Cambridge storm drains were not up to the challenge. I drove around the area looking for a safe passage and found only deeper water. So, I beat a hasty retreat and found a phone, with the intent of offering my regrets. To my utter astonishment, Ollie answered the phone. Here was the exchange, burned into my memory:

Me: “Ollie! [Pause.] How did you get there? The place is surrounded by a lake of water.”

Ollie: “Barbara and I just took off our shoes and socks, she hiked up her dress, and I rolled up my pants, and we waded in.”

Me: [Long pause.] “I’ll be there in a few minutes.”
Oliver Oldman loved nothing more than playing the role of the matchmaker in bringing together people of his acquaintance for collaborative work on a tax project. If you called Ollie about a tax issue, you were very likely to be told of several other people working on that issue, or an issue that might be relevant to it. In many ways, he was the glue that held together that fragile confederation of tax reformers concerned about the fate of developing countries.

Through his writings, his many, many collaborations, and perhaps most of all, through his students at the ITP, Ollie became one of the most influential tax professors in the long history of Harvard Law School. I am honored to have the opportunity here to celebrate his wonderful life.