

Oliver Oldman, a Remembrance

Reprinted from 50 STATE TAX NOTES 706, 52 TAX NOTES INT'L 841, 121 TAX NOTES 1320 (Dec. 15, 2008)

by Michael J. McIntyre
Wayne State University Law School, Detroit

Oliver Oldman, Learned Hand Professor of Law Emeritus at Harvard Law School, died on December 5, 2008, at the age of 88. He will be missed by tax specialists all across the globe.

Ollie, as he was known to his friends and distant acquaintances, was an unpretentious pioneer in many areas of tax law. 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 the longtime director of the International Tax Program (ITP), serving as the successor to Stanley Surrey when Surrey left Harvard to become assistant secretary for tax policy in the Kennedy-Johnson administration. As 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.



Mike and Ollie, circa 1972.

In 1942 Ollie received his undergraduate degree (Economics) from Harvard College. The world was then at war, and Ollie served in the U.S. Signal Corps from 1943 to 1946. He then taught economics at the University of Buffalo and ran a residential construction company on the side. In 1950, he returned to Harvard to get his law degree, which was awarded in 1953. He then entered private practice with a Buffalo law firm. Ollie returned to Harvard Law School as part of the ITP in 1955 and joined the regular faculty in 1959.

Over his long academic career, Ollie was the author or coauthor of dozens of books and many more articles and reports, usually dealing with important tax topics that were a bit off the beaten path for an American academic. He wrote on institutional requirements for tax reform, local property taxes, value added taxes, family taxation, administrative reform, and—his favorite topic—tax reform in developing countries. He worked closely with some of the leading tax figures of his day. He did tax reform projects with the late economist Richard Musgrave, wrote on tax reform in developing countries with Prof. Emeritus Richard Bird of the University of Toronto, and cotaught and wrote on state and local taxes with Prof. Richard Pomp of the University of Connecticut School of Law. He gave substance to one of former Treasury Assistant Secretary 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. Long after his retirement from Harvard, he coauthored a book on the value added tax with my Wayne State colleague, Alan Schenk.

During his heyday, Ollie seemed to know everyone, at least everyone in the tax world. 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 economist Carl Shoup in a small town in New Hampshire, and I think Ollie knew almost everyone in attendance, including some of the members of the large contingent from Japan.

Over the years, Ollie developed a special relationship with Japan. Indeed, in 1988, the government of Japan awarded him one of its highest honors available to foreigners—the Order of the Rising Sun with Neck Ribbon. Ollie traveled to that country almost every year for decades, a practice that extended well into his retirement from Harvard Law School. He would usually give some lectures, meet with former participants in the ITP, and occasionally offer advice to the Ministry of Finance. He and his wife, Barbara, also attended, as special guests, the most important social event in post-World War II Japan—the marriage of Crown Prince Akihito to Michiko Shoda in 1959. Some years earlier, Michiko had been a graduate student at Harvard. Ollie, who kept an eye out for “abandoned” students at Christmas time, learned that Michiko had no place to go over the Christmas break, when the dorms would be closed. He invited her to stay with him and Barbara at their home on Buckingham Street. Thus began a beautiful friendship that lasted for the rest of Ollie's life.

Readers of *Tax Analysts' Tax Notes International* should know that Ollie was there at the creation, acting for many years as chairman of its advisory board. The board itself was not very active, but the chairman was. As the first editor of that journal, I worked closely with Ollie, Tax Analysts founder Tom Field, and then-managing editor MaryGael Timberlake to create a publication that gave reliable news about tax developments around the world while maintaining a public policy focus. Ollie took working vacations during the summer to his place in Blodgett Landing, N.H., located on Lake Sunapee. I would come up to Ollie's place from my vacation spot in Maine to plot strategy. He was full of sound advice, and always sought to temper my more confrontational impulses. He also took my boys sailing on the lake and let them sail into the wide blue yonder on his magnificent swing suspended from high up the trunks of a pair of majestic evergreens.



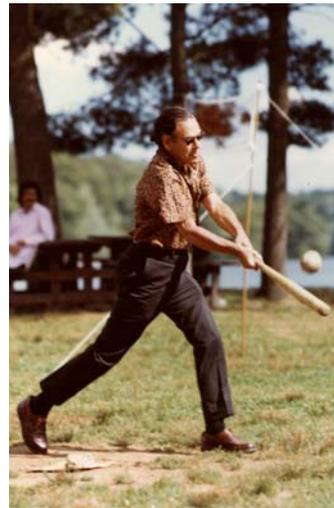
Barbara and Ollie at Sunapee, 1986.

Tax specialists from all over the world—Japan, the Netherlands, Indonesia, Colombia—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 an exceptionally fine reviewer of other people's articles and projects. He was highly intelligent, 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 a piece of Ollie, so there was a bit of a queue much of the time, but any wait was well worth the reward.

I first met Ollie in 1967, when I was a first-year student at Harvard Law School. I was on a scholarship designed for students interested in a career focusing on economic development in developing countries. My hopes for renewal of that scholarship depended on my showing that I was actually pursuing studies appropriate for such a career. Since most courses for the first two years were required at that time, I had little scope to show that commitment. In addition, Harvard Law School had few courses that related to such a career. One such course was a seminar on land use planning in developing countries. Like all seminars, it generally was limited to third-year students. I asked the professor for permission to take the seminar in my second year, but my request was denied. The only other course with an appropriate title was Ollie's seminar on tax reform in developing countries. I asked Ollie for permission to enroll, and he readily gave it. Thus began my career in taxation.

I graduated from Harvard in 1969 and went to work at Ivins, Phillips, and Barker, a specialty tax firm in Washington. In 1971 Ollie invited me to come back to Harvard as director of training at the ITP. I accepted and worked at the ITP for four years. Working at the ITP was a great experience for me. We developed a great working relationship, with Ollie leaving to me most of the internal decisions on how to run and improve the program. And Ollie would cover for me when I ruffled the easily ruffled feathers of some of Harvard's famous prima donnas. In addition to working with Ollie, I got to work with three of the giants of the tax profession: Stanley Surrey, Elisabeth Owens, and Richard Musgrave. I also began a lifetime collaboration and friendship with Richard Pomp, who succeeded me as director of training. Working with the participants in the tax program was both challenging and enjoyable. The participants came from the four corners of the globe; most of them were tax officials from developing countries. I made friendships that have endured for many decades, as, of course, did Ollie. Best of all, I met my future wife, May Ping, at the ITP.



Ollie at ITP Outing, 1974.

Ollie was exceptionally popular with the participants in the ITP, and for good reason. He was the most pleasant, down-to-earth person ever to hold a tenured position at Harvard Law School. That may seem like I am damning him with faint praise. Not the case. Let me recite a story to make my point.

One of the participants in the ITP and his wife had invited the Oldmans and me 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.”

After Ollie took emeritus status at Harvard and gave up the directorship of the ITP, the program continued to flourish for several years. But it did have its ups and downs and definitely missed having a tenured faculty member as its champion. After one of the down periods, Ollie was asked to come out of retirement temporarily to right the ship, and he did his usual fine job. But the search for a permanent director went badly. Suddenly, the Law School decided to discontinue the program. I cannot judge the internal politics from afar, and Ollie was always exceptionally discreet in his discussions with me, despite his obvious disappointment that the program he had built was allowed to crumble into dust. I’ve always felt that Harvard never properly appreciated the contribution that Ollie had made in nurturing that program, nor did its administrators understand the enormous contribution the program had made to tax reform around the globe.

Ollie believed deeply in Carl Shoup’s maxim that all advances in tax policy must ride on the back of the tax administration. Knowing the difficulties of administering taxes in developing countries, he was cautious in recommending reforms that might overtax a country’s administrative capacity. He was a pioneer in calling attention to the so-called tax gap and in developing metrics to measure it. He promoted tax harmonization, recognizing its usefulness in reducing the potentially harmful effects of taxation.

Oliver Oldman was a kind and generous man, not given to self-promotion. To reverse a famous insult, the safest place in Harvard Square was between Ollie and a TV camera. He had many friends and few, if any, enemies. He was one of the most influential tax professors in the long history of Harvard Law School. He will be missed more than I can express.

