

MICHAEL J. MCINTYRE

EMPLOYMENT:

Position: Professor of Law, Wayne State University Law School

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PERSONAL:

Born: March 12, 1942 in Attleboro, MA

Family: Married (May Ping Soo Hoo), Two Children (Devin, Colin)

Home Address: 314 Virginia Avenue, Ann Arbor, MI 48103
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EDUCATION:

Legal: Harvard Law School, 1966-1969. J.D. (*cum laude*)

College: Providence College, Providence, R.I., 1960-1964. A.B. in Mathematics
(*magna cum laude*)

HONORS:

Inaugural recipient, Wayne State University Career Development Chair, 1982-1983. Awarded to outstanding scholars in the university.

Recipient of Board of Governors Faculty Recognition Award, Wayne State University (1990). Awarded for outstanding contributions to scholarship and learning.

Elected to the Wayne State University Academy of Scholars (2012).

TEACHING EXPERIENCE:

September 1975 — June 1976 and June 1977 — Present

Professor of Law, Wayne State University Law School. Teaching courses in federal income taxation, international aspects of U.S. taxation, multistate taxation, international tax treaties, alternative dispute resolution, and a tax policy seminar.

April 2005 — July 2005

Visiting Professor, Utrecht University (Disciplinegroep Fiscall Recht)

January 1995 — June 1995

Visiting Professor, University of Michigan Law School (fractional appointment).

September 1976 — June 1977

Visiting Associate Professor, University of Virginia School of Law.

July 1971 — August 1975

Director of Training and Research Associate, International Tax Program, Harvard Law School and Lecturer (1973), Harvard Business School.

OTHER EXPERIENCE:

Editor-in-Chief, *Tax Notes International* (1989-1991). Founding editor. Served on Advisory Board (1993-2002).

Consultant (2001-2005) to the United Nation. I have provided technical assistance to the Financing for Development Office in the Department of Economic and Social Affairs. In that capacity, I have provided technical assistance to the Ad Hoc Group of Experts on International Cooperation on Tax Matters (Now “Committee of Experts”) on various matters, including its *MANUAL FOR THE NEGOTIATION OF BILATERAL TAX TREATIES BETWEEN DEVELOPED AND DEVELOPING COUNTRIES*. I am also the principal author of the UN report, “Institutional framework for international tax cooperation,” ST/SG/AC.8/2003/L.6. In 2007, I served as Interim Chair of the Expert Committee’s subcommittee on Exchange of Information, drafting the committee’s revision of and commentary on Article 26 of the UN model tax treaty and its proposed Code of Conduct on Cooperation in Combating International Tax Evasion.

Senior Advisor to the Tax Justice Network (2009-).

Consultant (2002-03) to the World Bank on the impact of globalization on tax reform in developing countries. This project was in connection with a World Bank conference held in April, 2003.

Consultant (1997-2001) to Multistate Tax Commission (MTC), working on issues relating to cross-border mail order sales and the unitary business concept. As part of that consultancy, I have participated actively in the working groups of state tax officials and industry representatives organized by the MTC.

Lectured at international tax workshops (1993-1994) organized by the OECD in Budapest, Copenhagen and Vienna. The purpose of the workshops is to provide technical training to tax officials in the emerging countries of the former Soviet block on international

tax issues. Lectured also at other international venues. Lectured (2007) at Utrecht University on international tax treaties and combined reporting for corporations.

Occasional consultant to State governments, including Alaska, California, Illinois, Kansas, Louisiana, and New York. As consultant to New York State Legislative Tax Study Commission (1982-1989), I commented extensively on proposals for reform of the New York personal income tax, business franchise tax, and various indirect taxes and drafted the Commission's report on low-income relief and the taxation of the family. The main recommendations of that report were adopted by the New York Legislature in 1985 and 1987.

Consultant to Egyptian Tax Modernization Project, Ministry of Finance, Egypt (1978-1984). Assisted the staff of the Egyptian Tax Modernization Project in preparing recommendations for the introduction of a new corporate income tax and for the conversion of Egypt's schedular income tax into a global income tax.

Occasional consultant to foreign governments, including governments of Australia, Canada, Egypt, New Zealand, Spain, and Vietnam.

Frequent participant in scholarly tax conferences, both domestic and foreign. Occasional invited witness on tax matters before various committees of Congress.

Chair, Federal Taxation and Finance Committee of National Tax Association, two year term (1994-1995). Organized panel "International Aspects of Formulary Apportionment After *Barclays*" for 87th annual meeting, November 15, 1994, at Charleston, SC and organized roundtable "Current Issues in Family Taxation," at the 88th annual meeting, Oct. 9, 1995, at San Diego, CA.

Prepared amicus briefs (U.S. Supreme Court) for the Multistate Tax Commission in the *Barclays* case (1994) on behalf of the State of California and in the *General Motors* case (1996) on behalf of the State of Ohio (both cases won by States).

Consultant to United Nations Department of Economic and Social Affairs (1975-1983) and occasional lecturer for U.N. Centre for Transnational Corporations. Lectured on international taxation issues at U.N. Workshops in Lima, Peru, Rio de Janeiro, Brazil, Bucharest, Rumania, and Dacca, Bangladesh.

Consultant to Navajo Tribe (1974-1977, 1984-1986). Prepared the initial draft of the business activity tax adopted by the Tribe in 1975 and approved by the U.S. Supreme Court, *Kerr-McGee v. Navajo Tribe* (1985).

Organizer of conference, *Canadian and American Perspectives on the Deduction for Interest Payments*, held at Wayne State University on September 29, 1983.

Associate in the law firm of Ivins, Phillips & Barker, Washington, DC, specializing in federal income tax matters (1969-1971).

Peace Corps Volunteer, Bhopal, India (1964-1966). Teacher of mathematics and English in higher secondary school and builder of windmills.

Publications

Major Articles

“Taxation of the Family in a Comprehensive and Simplified Income Tax,” 90 *HARVARD LAW REVIEW* 1573-1630 (1977) (with Oliver Oldman).

“An Inquiry into the Special Status of Interest Payments,” 1981/5 *DUKE LAW JOURNAL* 765-810 (1981).

“Tracing Rules and the Deduction for Interest Payments: A Justification for Tracing and a Critique of U.S. Tracing Rules,” 39 *WAYNE LAW REVIEW* 67-120 (1992) (based on paper presented at conference entitled “Taxation Issues of the 1990s,” June 25-28, 1991 at Monash University, Melbourne, Australia) (also published as book chapter).

“Tax Consequences of Family Sharing Practices Under New York Law: A Critique and a Proposal for Reform,” 49 *ALBANY LAW REVIEW* 275-351 (1985).

“A Solution to the Problem of Defining a Tax Expenditure,” 14/1 *U.C. DAVIS LAW REVIEW* 79-103 (1980).

“Fairness to Family Members Under Current Tax Reform Proposals,” 4 *AMERICAN JOURNAL OF TAX POLICY* 155-192 (1985), reprinted in revised form in *TAX NOTES* May 19, 1986, pp. 713-24.

“Individual Filing in the Personal Income Tax: Prolegomena to Future Discussion,” 58/3 *NORTH CAROLINA LAW REVIEW* 469-489 (1980).

“Implications of U.S. Tax Reform for Distributive Justice,” 5 *AUSTRALIAN TAX FORUM* 219-256 (1988).

“Reweaving the Indian Tax Net: A Lawyer’s Approach,” 8 *JAIPUR LAW JOURNAL* 26 (1968), reprinted in part in Kelley and Oldman (eds.), *READINGS ON INCOME TAX ADMINISTRATION* Foundation Press (1973), pp. 465-477.

“Institutionalizing the Process of Tax Reform,” 15 *HARVARD INTERNATIONAL LAW JOURNAL* 399 (1974) (with Oliver Oldman). A prior version of this article was published in Report for Mexico, D.F., OEA / Serv. K / xx. 3 (English and Spanish). A Hebrew edition appeared in Vol. 8, No. 30 *QUARTERLY TAX JOURNAL* (Jerusalem).

“Tax Justice for Family Members After New York Tax Reform,” 51 *ALBANY LAW REVIEW* 789-816 (1988).

“Australian Measures to Curb Tax Haven Abuses: A United States Perspective,” 5 *AUSTRALIAN TAX FORUM* 419-449 (1988).

“Revitalizing U.S. Source Jurisdiction,” 1989 NTA-TIA PROCEEDINGS 115 (1990).

“Design of a National Formulary Apportionment Tax System,” 1991 NTA-TIA PROCEEDINGS 118-124 (1991) (paper presented at 84th Annual Conference of the National Tax Association, November 12, 1991, at Williamsburg, VA.).

“The Design of Tax Rules for the North American Free Trade Alliance,” 49 TAX LAW REVIEW 769-793 (1994).

“Commerce Clause Restraints on State Taxation After *Jefferson Lines*,” 51 TAX LAW REVIEW 47 (1995) (with Walter Hellerstein & Richard D. Pomp).

“Taxing Electronic Commerce Fairly and Efficiently,” 52 TAX LAW REVIEW 625-654 (1997).

“Fixing the “Marriage Penalty” Problem,” 33 VALPARAISO UNIVERSITY LAW REVIEW 907-946 (1999) (with Robert S. McIntyre).

“U.S. Taxation of Foreign Corporations in the Digital Age,” 55 (9/10) BULLETIN FOR INTERNATIONAL FISCAL DOCUMENTATION 498-506 (2001).

“Hunt-Wesson and the Continuing Problem of Tax Arbitrage,” 6 THE STATE AND LOCAL TAX LAWYER 57-87 (2001).

“Designing a Combined Reporting Regime for a State Corporate Income Tax: A Case Study of Louisiana,” 61/4 LOUISIANA LAW REVIEW 699 (2001), reprinted 21/10 STATE TAX NOTES 741-769 (Sept. 3, 2001) (with Paull Mines and Richard D. Pomp).

“Determining the Residence of Members of a Corporate Group,” 51/3 CANADIAN TAX JOURNAL 1567-73 (2003).

“The Use of Combined Reporting by Nation States,” 35 TAX NOTES INT'L 917-948 (Sept. 6, 2004) (revision of chapter 8 of Arnold, Sasseville, & Zolt, eds., THE TAXATION OF BUSINESS PROFITS UNDER TAX TREATIES (2003)).

“Comments on the OECD Proposal for Secret and Mandatory Arbitration of International Tax Disputes,” 7 FLORIDA TAX REVIEW 622-647 (2006).

“A Policy Analysis of Michigan's Mislabeled Gross Receipts Tax,” 53 Wayne Law Review 1275-1319 (2007) (with Richard D. Pomp).

“Michigan's New Apportioned Value Added Tax,” 51 STATE TAX NOTES 673-687 (March 2, 2009) (with Richard D. Pomp).

“A Program for International Tax Reform,” 122 TAX NOTES 1021 (Feb. 23, 2009).

“Identifying tax losses entitled to full loss offsets in a business profits tax under the Domar-Musgrave risk model,” 24 AUSTRALIAN TAX FORUM 77-88 (2009).

“How to End the Charade of Information Exchange,” 56 TAX NOTES INT’L 255-268 (October 26, 2009), *reprinted in* 125 TAX NOTES 695-707 (November 9, 2009).

“Challenging the Status Quo: The Case for Combined Reporting,” TAX MANAGEMENT TRANSFER PRICING REPORT, Vol. 20, No. 22, pp. 1165-1173 (March 22, 2012).

Books and Monographs

THE INTERNATIONAL INCOME TAX RULES OF THE UNITED STATES, 2d Edition, Lexis Publishing, 2000 (looseleaf, 2 volumes), with major 2002 update. First edition published by Butterworth Legal Publishers, 1989.

THE INTERNATIONAL INCOME TAX RULES OF THE UNITED STATES, (second edition of student edition) Butterworth Legal Publishers, Boston (1992) (now Lexis Law Publishing/Michie, Charlottesville, VA) (paperback student edition), with 1998 supplement. First edition published in 1989.

INTERNATIONAL TAX WORKBOOK (1992), second edition (1996), self-published companion volume to my treatise, with Teachers Manual (1998) and supplement (1998).

INTERNATIONAL TAX PRIMER, 2d Edition, Kluwer Law International, The Hague and Cambridge, MA (2002) (with Brian Arnold). The first edition was published by Kluwer in 1995.

Internal Revenue Code: Selected International Tax Provisions (1997 with 1998 Supplement). A selection of code provisions for student use in a course on international taxation (out of print).

READINGS IN FEDERAL TAXATION (Second Edition), Foundation Press, Mineola, N.Y., 1983 (with Frank Sander and David Westfall).

FEDERAL TAX REFORM: A FAMILY PERSPECTIVE, The Finance Project, Washington, D. C. (1996) (with C. Eugene Steuerle).

AMORTIZATION OF POLLUTION CONTROL FACILITIES — SECTION 169 254 T.M. (Tax Management Portfolio), Bureau of National Affairs, Washington, D.C., 1972.

INSTITUTIONALIZING THE PROCESS OF TAX REFORM: A COMPARATIVE ANALYSIS (Vol. 2, Selected Monographs on Taxation), International Bureau of Fiscal Documentation, Amsterdam, 1975 (with Oliver Oldman).

UNITED STATES OF AMERICA: INCOME TAXATION OF PRIVATE INVESTMENTS IN DEVELOPING COUNTRIES (revising a 1970 study by the United Nations) (1976).

Book Chapters

“Identifying the New International Standard for Effective Information Exchange,” in Part VII of Michael Lang, Pasquale Pistone, Josef Schuch, Claus Staringer, Alfred Storck, and Martin Zaglerin, Eds., *TAX TREATIES: BUILDING BRIDGES BETWEEN LAW AND ECONOMICS*, IBFD (2010), pp. 481-516.

“The Deduction of Interest Payments in an Ideal Tax on Realized Business Profits,” in chapter 11 of John G. Head and Richard Krever, Eds., *TAX REFORM IN THE 21ST CENTURY: A VOLUME IN MEMORY OF RICHARD MUSGRAVE*, Kluwer Law International (2009), pp. 385-406.

“The Use of Combined Reporting by Nation States,” in chapter 8 of Arnold, Sasseville, & Zolt, eds., *THE TAXATION OF BUSINESS PROFITS UNDER TAX TREATIES* (2003).

“Tracing Rules and the Deduction for Interest Payments: A Justification for Tracing and a Critique of Recent U.S. Tracing Rules,” Chapter 17 of *TAXATION TOWARDS 2000*, John G. Head & Richard Krever, Eds. (1997), pp. 437-78.

“Marital Income Splitting in the Modern World: Lessons for Australia from the American Experience,” Chapter 1 of *TAX UNITS AND THE TAX RATE SCALE*, John G. Head & Richard Krever, Eds., Australia Tax Research Foundation (1996), pp. 1-33. This book collects the revised papers presented at conference in Sydney, Australia, June 26, 1995.

“Implications of Family Sharing for the Design of an Ideal Personal Tax System,” Chapter 6 of *THE PERSONAL INCOME TAX: PHOENIX FROM THE ASHES* (Richard Bird and Sijbren Cnossen, eds.), Amsterdam: North-Holland (1990) (revision of paper presented at International Seminar of Public Economists, Rotterdam, Jan. 5, 1989).

“Contributions Made by the US Tax Reform of 1986 to Distributive Justice,” Chapter 2 of *FLATTENING THE RATE SCALE: ALTERNATIVE SCENARIOS AND METHODOLOGIES* (John Head & Richard Krever, eds.), Melbourne: Longman Professional (1990).

“Treatment of the Family,” Chapter 6 of *COMPREHENSIVE INCOME TAXATION* (Joseph Pechman, ed.), Brookings Institution, Washington, D.C., 1977 (with Oliver Oldman).

“What Should Be Redistributed in a Redistributive Income Tax? Retrospective Comments on the Carter Commission Report,” in *THE QUEST FOR TAX REFORM: THE ROYAL COMMISSION ON TAXATION TWENTY YEARS LATER* (W. Neil Brooks, ed.), Carswell, Toronto 1988.

Shorter Articles

“In Memorium: OLIVER OLDMAN,” 122 *HARVARD LAW REVIEW* 1285-1306 (2009), Essays by William P. Alford, Richard M. Bird, Michael J. McIntyre, Minoru Nakazato and J. Mark Ramseyer, Richard Pomp, and Eric M. Zolt.

“Oliver Oldman, a Remembrance,” 50 *State Tax Notes* 706, 52 *Tax Notes Int'l* 841, 121 *Tax Notes* 1320 (Dec. 15, 2008).

“Sydney Conference Honors Memory of Richard Musgrave,” 51 TAX NOTES INT’L 175-78 (July 14, 2008).

“Coming Soon—A UN Code of Conduct on tax evasion?,” 4/1 Tax Justice Focus (2008).

“Point & Counterpoint: Tax-Free Overtime Pay, Creating Tax Unfairness,” 27/1 ABA TAX SECTION NEWS QUARTERLY 10-12 (Fall 2007).

“The Case for Free Trade,” 24/2 ABA TAX SECTION NEWS QUARTERLY 11-12 (Winter 2005).

“Pensées on Integration: Where's the Reform?” 27 STATE TAX NOTES 971-973 (March 17, 2003).

“Thoughts on the Future of the State Corporate Income Tax,” 25 STATE TAX NOTES 931-947 (Sept, 23, 2002).

“How the United States Should Respond to the ETI Dilemma,” 26 TAX NOTES INT’L 865-872 (May 20, 2002), reprinted in 95 Tax Notes 1251-1255 (May 20, 2002) (based on Congressional testimony).

“Options for Greater International Coordination and Cooperation in the Tax Treaty Area, 56/6 BULLETIN FOR INTERNATIONAL FISCAL DOCUMENTATION 250-253 (June 2002).

“Constitutional Limitations on State Power to Combat Tax Arbitrage: An Evaluation of the Hunt-Wesson Case,” 18/1 STATE TAX NOTES 51-64 (January 3, 2000), reprinted 86/14 TAX NOTES 1907-1922 (March 27, 2000).

“Post-Marriage Income Splitting Through the Deduction for Alimony Payments: A Reply to Professor Schoettle on *Lunding v. New York*,” 13/25 STATE TAX NOTES 1631-1639 (Dec. 22, 1997) (with Richard D. Pomp).

“The Royalty Source Rule, Treaty Shopping, Cascading Effects, and the Tax Court’s Indefensible Decision in *SDI Netherlands*,” 15/25 TAX NOTES INT’L 2031-2034 (Dec. 22, 1997).

“State Income Tax Treatment of Residents and Nonresidents under the Privileges and Immunities Clause,” 13 STATE TAX NOTES 245-253 (July 28, 1997) (with Richard D. Pomp).

“Professor McIntyre Joins the Fray Over Recently Vetoed Subpart F Provisions, 15 TAX NOTES INT’L 837-839 (September 15, 1997).

“State Taxation of Mail Order Sales of Computers After *Quill*: An Evaluation of MTC Bulletin 95-1,” 11 STATE TAX NOTES 177-184 (July 15, 1996) (with Richard D. Pomp).

“Adrift Without a Rudder -- A Response to Seaman Miethke,” 11 STATE TAX NOTES 487-489 (Aug. 12, 1996) (with Richard D. Pomp).

“Separate Basket Limitations in Theory and in Practice,” 12 TAX NOTES INT’L 57-64 (Jan. 1, 1996), reprinted in 70 TAX NOTES 1393-1399 (March 4, 1996).

“Problems with ‘Contract’ Scheme for Partial Indexing of Nominal Capital Gains,” 70 TAX NOTES 749-755 (Feb. 5, 1996).

“Collecting Current Tax From U.S.-Resident Individuals and U.S.-Based MNEs on Income Earned Through Foreign Entities,” 11 TAX NOTES INT’L 440-445 (Aug. 14, 1995).

“GATT, *Barclays*, and Double Taxation,” 8 STATE TAX NOTES 977-980 (March 6, 1995) (with Richard D. Pomp).

“Overruling *Intel* to Pay for GATS,” 9 TAX NOTES INT’L 979-983 (September 26, 1994).

“U.S. Tax Court’s *Brown Group* Decision Threatens Subpart F,” 9 TAX NOTES INT’L 1225-1230 (October 17, 1994). (The argument of this paper was accepted by the Tax Court in a rehearing of *Brown Group* and then rejected by the Court of Appeals.)

“Contrasting Methodologies: A Systematic Presentation of the Differences Between an Arm’s-Length/Source-Rule System and a Combined-Reporting/Formulary-Appportionment System.” 1994 NTA PROCEEDINGS 236-238 (1994) (paper presented at 87th annual conference of the National Tax Association, November 15, 1994, at Charleston, SC).

“Double Trouble: Double Taxation Aspects of Formulary Apportionment in the International Context,” 1994 NTA PROCEEDINGS 226-235 (1994) (paper presented at 87th annual conference of the National Tax Association, November 15, 1994, at Charleston, SC) (with Richard D. Pomp).

“Guidelines for Taxing International Capital Flows: The Legal Perspective,” 46 NATIONAL TAX JOURNAL 315-321 (1993).

“Algebraic Expressions of Haig/Simons Income, Haig/Simons Consumption and Realized Income” (Appendix to Conference Papers), 30 WAYNE LAW REVIEW 1087-1091 (1984).

“Comments on ‘Indexing for Inflation and the Interest Deduction’” (paper by John Bossons), 30 WAYNE LAW REVIEW 973 (1984).

“Toward a Fairer and Less Complicated Foreign Tax Credit System,” TAX NOTES March 24, 1986, pp. 1269-72.

“Commentary” on C. Eugene Steuerle, “The Tax Treatment of Households of Different Size,” in TAXING THE FAMILY 98-103 (Rudolph Penner, ed. 1983).

“Rosen’s Marriage Tax Computations: What do They Mean?,” 41 NATIONAL TAX JOURNAL 257-258 (1988).

“Economic Mutuality and the Need for Joint Filing,” 1 CANADIAN TAXATION 13-15 (No. 4, Winter 1979).

“The Tax on Marriage,” 8 PEOPLE & TAXES 1 (No. 3, May 1980) (with Robert McIntyre).

“Jury is Still Out on Little Used Job Tax Subsidies,” Vol. 1, No. 4 *JOBS WATCH* 13 (May-June 1980), reprinted in *TAX NOTES* August 18, 1980.

“The Foreign Tax Credit and the Brazilian Rebate,” *TAX NOTES* January 23, 1978, pp. 67; Response to Comments of Messrs. Guttentag and Nauheim, *TAX NOTES* April 3, 1978, pp. 354.

“How to Identify Tax Based Spending Programs,” *TAX NOTES* January 18, 1982, pp. 91.

“Prolegomena to Future Arguments for Individual Filing in the Personal Income Tax,” *TAX NOTES* June 18, 1979.

“Pensées on Corporate Integration: Where’s the Reform?,” *TAX NOTES* September 5, 1978, pp. 11.

“Evaluating the New Tax Credit for Child Care and Maid Service,” *TAX NOTES* May 23, 1977, pp. 7.

“Taking Account of Marriage,” *PEOPLE & TAXES* October 1977, pp. 4.

“Transition Rules: Learning to Live with Tax Reform,” *TAX NOTES* August 30, 1976, pp. 7.

“The Sunset Bill: A Periodic Review of Tax Expenditures,” *TAX NOTES* August 9, 1976, pp. 3.

“Taxing Foreign Oil Profits: Tinkering Versus Basic Change,” *TAX NOTES* July 19, 1976, pp. 5.

“DISC After Four Years: Reassessment Needed,” 3 *TAX NOTES* 9-14 (September 29, 1975) (Based on testimony as invited witness before Ways and Means Committee, July 23, 1975).

“Improving the Legislative Process: Cutoff Dates for Tax Benefits,” *TAX NOTES* June 16, 1975, pp. 5.

Book Reviews

Taxing Women by Edward J. McCaffery, 50/4 *NATIONAL TAX JOURNAL* 819-826 December 1997). Special 50th anniversary issue.

World Tax Reform by Michael Boskin & Charles McLure, eds., 8 *CANADIAN TAX JOURNAL* 767-772 (1990).

Introduction to Federal Income Taxation by William Popkin, *TAX NOTES* June 4, 1990 at 1245-1246.

Low Tax, Simple Tax, Flat Tax by Robert Hall and Alvin Rabushka, *NEW REPUBLIC* July 11, 1983, pp. 35-37.

Global Reach: The Power of the Multinational Corporations by R.J. Barnet and R.E. Muller, 16 HARVARD INTERNATIONAL LAW JOURNAL 755 (1975).

Brookings Institution, *What Should be Taxed -- Income or Expenditure*, 26 WAYNE LAW REVIEW 1181-1189 (1980). Revised and reprinted in TAX NOTES June 23, 1980.

Introduction to United States International Taxation by P. McDaniel and H. Ault, 19 HARVARD INTERNATIONAL LAW JOURNAL 731 (1978).

“Tax Incentives for Investment: A Review of a Study of the Studies,” TAX NOTES March 9, 1981, pp. 491, reviewing TAX INCENTIVES FOR INVESTMENT: THE STATE OF THE ART by Richard Bird.

Tax Notes International (as Editor-in-Chief)

“Transfer Pricing: The Bausch & Lomb Case and the Future of the Arm’s Length Standard,” 1 TAX NOTES INT’L 36-37 (July 1989).

“A Substitute for Withholding,” 1 TAX NOTES INT’L 153-155 (August 1989).

“Tax Court Excludes Foreign Documents from Evidence Under I.R.C. Section 982,” 1 TAX NOTES INT’L 140-142 (August 1989) (with Lesa Byrnes).

“A Critique of the Source Principle,” 1 TAX NOTES INT’L 261-262 (September 1989).

“The Demise of U.S. Source Jurisdiction,” 1 TAX NOTES INT’L 371-373 (October 1989).

“The Taxation of Capital Gains in Selected Countries,” (Parts I, II, and III) 1 TAX NOTES INT’L 367-370, 491-494, 600-602 (September, November, & December 1989) (summaries of capital gains rules in Australia, Belgium, Canada, France, India, Japan, the Netherlands, New Zealand, Switzerland, the United Kingdom, and the United States).

“NTA-TIA Conference Highlights International Tax Issues,” 1 TAX NOTES INT’L 478-479 (November 1989).

“Understanding Competitiveness Arguments,” 1 TAX NOTES INT’L 497-499 (November 1989).

“A Defense of Treaty Overrides,” 1 TAX NOTES INT’L 611-614 (December 1989).

“More on Tax Treaty Overrides,” 2 TAX NOTES INT’L 35-36 (January 1990).

“Harmonizing Direct Taxes in the EEC,” 2 TAX NOTES INT’L 131-132 (February 1990).

“U.S.-Mexico Information Exchange Agreement,” 2 TAX NOTES INT’L 229-230 (March 1990).

“Harmonizing Direct Taxes on Business Within the EEC,” 2 TAX NOTES INT’L 341-342 (April 1990).

“Taxing Income from Moveable Capital in the EEC After 1992,” 2 TAX NOTES INT’L (May 1990) 461-463.

“Year in Review, Part I,” 2 TAX NOTES INT’L 575-577 (June 1990).

“IRS Draft Revenue Procedure on Advance Approval of Pricing and Cost-Sharing Methods Circulated” 2 TAX NOTES INT’L 545-546 (June 1990).

“Year in Review, Part II,” 2 TAX NOTES INT’L 575-577 (July 1990).

“Offshore Banking and Gresham’s Law” 2 TAX NOTES INT’L 819-821 (August 1990).

“Siren Song of Tax Incentives Beckons Eastern Europe,” 2 TAX NOTES INT’L 923-925 (September 1990).

“Happiness Deferred -- Extending the Statute of Limitations for Taxpayers With Complex Returns,” 2 TAX NOTES INT’L 1019-1021 (October 1990).

“The Case for Public Disclosure of Advance Rulings on Transfer Pricing Methodologies,” 2 TAX NOTES INT’L 1127-1129 (November 1990).

“Tax Treaties, Honeybees, and Spiders,” 2 TAX NOTES INT’L 1235-1237 (December 1990).

“Double Taxation and Subnational Income Tax Systems,” 3 TAX NOTES INT’L 27-29 (January 1991).

“What’s in a Name,” 3 TAX NOTES INT’L 29-30 (January 1991).

“The American Counterattack Against the Massive Tax Avoidance of Foreign-Based Multinationals,” 3 TAX NOTES INT’L 137-140 (February 1991).

“IRS Affirms Plans for Developing Secret Tax Law on Transfer Pricing,” 3 TAX NOTES INT’L 267-269 (March 1991).

“IRS Tightens Access to U.S. Competent Authority Process,” 3 TAX NOTES INT’L 369-372 (April 1991) (with John Turro).

“The New U.S. Penalty for Transgressions Involving Improper Transfer Prices,” 3 TAX NOTES INT’L 393-396 (April 1991).

“Good Faith, Reasonable Cause, and the U.S. Penalty for Transfer Pricing Abuses,” 3 TAX NOTES INT’L 493-497 (May 1991).

“Treaty Shopping and the Treaty of Rome,” 3 TAX NOTES INT’L 623-625 (June 1991).

“The Charitable Deduction Allocation Rules -- Complex, Wrong-Headed, and Unprincipled,” 3 TAX NOTES INT’L 737-739 (July 1991).

“Planning for the North American Free Trade Community, Part 1,” 3 TAX NOTES INT’L (August 1991).

“Planning for the North American Free Trade Community, Part 2,” 3 TAX NOTES INT’L 963-965 (September 1991).

“Australia Conference Examines Tax Issues for the 1990s,” 3 TAX NOTES INT’L 831-832 (August 1991).

“Famous Events in Tax History,” monthly feature in TAX NOTES INT’L from July 1989 to September 1991.

Miscellaneous

Testimony of Michael J. McIntyre and Robert S. McIntyre, “On Banking Secrecy Practices and Wealthy American Taxpayers,” Before the U.S. House Committee on Ways and Means Subcommittee on Select Revenue Measures, March 31, 2009.

“Raise Michigan's top income tax rate,” DETROIT FREE PRESS, Friday, May 4, 2007.

Statement of Michael J. McIntyre, “Options for Major Reform of the U.S. International Income Tax Rules,” House Ways and Means Committee Luncheon Meeting, Issues in International Taxation, U.S. House of Representatives, 107th Congress, Second Session, April 25, 2002.

Statement of Michael J. McIntyre, “Responding to the Final Decision of the World Trade Organization Against the U.S. Extraterritorial Income Exemption Legislation,” Hearing Before the Subcommittee on Select Revenue Measures, Committee on Ways and Means, U.S. House of Representatives, 107th Congress, Second Session, April 10, 2002.

APA Report and Territorial Taxation (Letter to Editor), 20 TAX NOTES INT’L 1775 (Apr. 17, 2000), 87 Tax Notes 445 (Apr. 17, 2000).

In Memoriam: Elisabeth A. Owens, 112 HARVARD LAW REVIEW 1411-1414 (1999).

Defense of OECD Harmful Tax Competition Report, 81 TAX NOTES 1437-38 (1998).

Letter to Editor: “McIntyre Returns Fire on Financial Services Industry Provision,” 15/16 TAX NOTES INT’L 1279-1285 (October 20, 1997). Analysis (see following item) of the proposed favorable treatment of offshore financial securities industries.

Commentary: “Professor McIntyre Joins the Fray Over Recently Vetoed Subpart F Provisions,” 15/11 TAX NOTES INT’L 837-839 (Sept. 15, 1997).

“International Aspects of the Kemp Commission Report,” 70 TAX NOTES 607-609 (Jan. 29, 1996), reprinted in 12 TAX NOTES INT’L 417-420 (Feb. 5, 1996). A letter to the editor on that article, responding to a comment on that piece by Prof. Hugh Ault of Boston College School of

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