

Summary: Michael J. McIntyre, "Determining the Residence of Members of a Corporate Group," 51/4 *Canadian Tax Journal* 1567-73 (2003).

This paper on the nature of corporate residence was prepared as part of a collection of essays celebrating the publication of Robert Couzin's book, *Corporate Residence and International Taxation*, International Bureau of Fiscal Documentation (2002). It contends that a corporation, as a soulless creation of the law, has no residence in any substantive sense and must be assigned a proper residence by positive law. The author argues that the residence of all members of a group of controlled corporations ought to be the same. A legal standard for defining residence should focus on meaningful links that a corporation could not surrender without significant dislocations. A list of such links would include the place where the chief operating officers actually work, the place where the stock of the corporation is actively traded on an organized stock exchange, the place where the controlling shareholders reside, and the place where the corporation began its rise to international prominence. The definition of corporate residence, like the definition of individual residence, should depend on relationships that vary in importance from case to case. To prevent overlapping residence taxation, some tie-breaker rules need to be developed.