

Law Professor and Tax Justice Proponent Michael J. McIntyre Dies

by Jaime Arora and Lee A. Sheppard

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Michael J. McIntyre, 71, an authority on international tax law and a longtime professor at Wayne State University Law School in Detroit, died August 14 at his home in Ann Arbor, Mich., after an extended illness.

McIntyre served as a consultant to national governments on six continents, to the United Nations Department of Economic and Social Affairs, and to the OECD. He recently served as a consultant to the U.N.'s Committee of Experts on International Cooperation in Tax Matters, the group responsible for updating the U.N.'s model tax treaty.

He was the founding editor of *Tax Notes International*.

McIntyre graduated from Providence College in 1964 and served in the Peace Corps in Bhopal, India, where he taught mathematics and English and built windmills. He received his JD from Harvard Law School in 1969 and later returned to his alma mater to become the director of training of Harvard Law's international tax program.

"My older brother, Mike, was my mentor and best friend," said Citizens for Tax Justice Director Robert McIntyre. "He's the reason that I've spent my career in tax policy."

"Over the past four decades, we collaborated on tax reform proposals that ran the gamut from international, to federal, to state and local, to American Indians. We were soul mates both in tax policy and in life," Robert McIntyre said. "He made the world a better place, not just for me, the rest of his large extended family, and his many friends, but also for the countless people here in the U.S. and around the world who benefited from the tax policies he promoted."

Michael McIntyre published a multitude of books and articles on a variety of tax topics. He served as a senior adviser to the Tax Justice Network (TJN) and was the editor of a Web page dedicated to taxation and policy issues for developing countries.

"Mike played a major role in shaping TJN's research and advocacy programs," said TJN Director John Christensen.

"He has been a trenchant critic of the OECD's dismal lack of progress over umpteen decades, while setting out a cogent case for more radical reform, especially in the direction of combined reporting," said Christensen. "Mike gave his time and expertise generously, and he'll be remembered fondly for his permanent smile and constant good humor."

David Spencer, a senior adviser to the Global Alliance for Tax Justice Coordinating Committee, noted that McIntyre was especially interested in tax justice and how the international tax architecture should be modified to better protect the interests of developing countries. A true professor, McIntyre was ready to consider and promote different solutions to issues in the international tax system, Spencer said.

"He was not satisfied with just being a formidable technical expert, a brilliant writer, or a clever guy," said James S. Henry, chair of the Global Alliance for Tax Justice Coordinating Committee. "He also felt a kind of professional civic duty to be a thorn in the side of established interests, to inspire his students and peers to reform the system -- especially by making it fairer to ordinary 'developing' individuals, businesses, and countries."

"His kind of tax professor unfortunately has become a rare and endangered species," said Henry. "Mike set a very high standard of intellectual achievement and public purpose, and we will have to work very hard to live up to it."

"I first met Mike in the context of the U.N. tax committee, where it was immediately obvious that he was a man held in the very highest regard by the international tax community," said Richard Murphy, director of Tax Research UK.

"This standing was rooted in his passion for tax justice and his willingness to share the resulting insights he'd developed with anyone wanting to understand the issues, which he willingly did with me," said Murphy. "Tax justice doesn't have that many heroes, but Mike was surely one of them."

Tracy A. Kaye of Seton Hall Law School remembered McIntyre as a dedicated teacher of tax law. "I got to know Mike through his self-published international tax materials. His wit and humor jumped off the pages," Kaye said. "He generously shared slides and resources as well as his time in countless discussions I enjoyed with him. I will sorely miss the man and our conversations."

"The world of international taxation has taken a huge loss with the passing of Mike McIntyre," said H. David Rosenbloom of Caplin & Drysdale, who also directs the international tax program at New York University School of Law. "He never forgot that there were many stakeholders in this important area, and he stood up for those of little or no voice."

"He was a man of high integrity who fought the good fight on the public interest side of tax law which, until recently, was a very lonely place to be," said Jack Blum, chair of the Tax Justice Network USA.

A professor at Wayne State since 1975, McIntyre was awarded the school's President's Award for Excellence in Service in January. He also taught courses at Harvard Business School (1973), the University of Virginia School of Law (1976-1977), the University of Michigan Law School (1995), and Utrecht University (2005).

Alan S. Schenk, a colleague of McIntyre's at Wayne State for 38 years, described him as an "outspoken advocate of progressive taxes and a critic of tax policy (whether

promoted by our government or international organizations like the OECD) that favored big business over the little guy."

McIntyre is survived by his spouse, May Ping Soo Hoo, and his two sons, Devin and Colin McIntyre, as well as seven siblings and numerous extended family members.