PUBLIC LIVES

Little-Known Crusader Plays a Big Role in Tax Debate **By DAVID E. ROSENBAUM**

WASHINGTON

p four flights of dark stairs in a dilapidated building on L Street, Robert S. McIntyre sits behind his computer in chinos and an unironed shirt and turns out detailed analyses of who the winners and losers will be in the tax legislation working its way through Congress and expected to become law this week.

Mr. McIntyre is one block north, a few blocks east and light-years away in most other respects from the lawyers and accountants in fancy offices on K Street who wear tailor-made suits with deep pockets while they try to help their clients by twisting and turning tax bills.

But there is no doubt that Bob McIntyre, who does not lobby and

would not be recognized on the street by most lawmakers, exerted more influence on the tax debate this year than any lobbyist in town.

What he has is one of the three computer models, and the only one in private hands, that can take a tax proposal — a cut in a tax rate, for instance, or an expansion of a deduction — and calculate almost instantly how it would affect people with various incomes.

One of the other two is at the Congressional Joint Committee on Taxation, the second is at the Treasury, both in the hands of Republicans and both providing data that understate how much the legislation would benefit the wealthy.

This is where Mr. McIntyre, director of a nonprofit, nonpartisan, shoestring operation called Citizens for Tax Justice, comes in.

When Senator Kent Conrad, Democrat of North Dakota, stood on the Senate floor last Thursday with charts showing that the wealthiest 1 percent of taxpayers would get 33.5 percent of the benefits from the bill and that the bottom 60 percent of taxpayers would get only 15.3 percent, the numbers were Mr. McIntyre's.

When Senator John Kerry, Democrat of Massachusetts, told the Senate Finance Committee on Tuesday that 6 million families with 10 million children would get nothing from the bill, those figures, too, were Mr. McIntyre's.

Mr. McIntyre estimates that he has produced 150 spreadsheets in the last month alone.

"What I can add to the debate is to get people information-in Congress, on the staffs, in the press—so they can know what's going on, and then they can evaluate the policies," he said over lunch at D.C. Coast, the nicest restaurant within three blocks of his office, and one he had never visited.

For Democrats, his work has been indispensable.

"I don't know what we'd do without Bob McIntyre," Mr. Conrad said. "The agencies of government that are supposed to provide this information don't, and the only way we can get it is from Bob."

Even those who oppose his philosophy respect his calculations.

"His work is very professional," said Bruce Bartlett, a tax official in the Reagan and first Bush administrations. "I admire his ability to turn stuff out quickly and influence the public policy debate, even though I usually disagree with him."

Mr. McIntyre, 52, was among the legions of young professionals who came to Washington in the early 1970's to work against the Vietnam War, for civil rights, for environmental protection, for consumer rights and for other causes.

One of eight children of a lawyer and small-town politician and a homemaker in Attleboro, Mass., southwest of Boston, he graduated from Providence College and the University of Pennsylvania law

school and came to Washington to take a postgraduate course in public interest law.

fter he wrote a comment about some Internal Revenue Service regulations, he was hired by a Ralph Nader spinoff called the Tax Reform Research Group. He spent a few years there and, in 1980, joined Citizens for Tax Justice, then sponsored by labor unions and now financed mostly by foundations.

What does he think of Mr. Nader's presidential race? "Evil, pure evil," Mr. McIntyre said. "I can't believe he did it." But he said his daughter, Molly, 20, an art student in Philadelphia, voted for Mr. Nader.

Mr. McIntyre and his wife, Nancy, an artist, also have a son, Jake, 16.

He describes his philosophy

of taxation this way: "The system ought to be fair. You ought to treat people who are alike pretty much alike. And it ought to be progressive so that those with the most pay the most. A lot of people started thinking if you make your money one way you should pay lower taxes than if you make it another way, and if you make a lot, you definitely shouldn't pay very much. That's the prevailing view in town right now

"Middle-income people are paying a lot less than they used to. A lot of them might be willing to pay more if they were getting prescription drugs and safe Social Security and environmental protection. The rich have gotten so rich, they can afford to pay a lot."

Most of the young idealists who came to Washington with Mr. McIntyre did good for a few years and then left to do well. Mr. McIntyre, who earns about \$85,000 a year, has no intention of switching.

He also writes a column, "The Taxonomist," for the American Prospect, a biweekly liberal magazine, and writes often for The New Republic and for Slate, an online magazine.

"If you spend most of your time working," he said, "you might as well have fun at it, and you might as well think you're doing something useful."

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ROBERT S. McINTYRE

Susana Raab for The New York Times