

---

---

HARVARD LAW REVIEW

© 2009 by The Harvard Law Review Association

IN MEMORIAM: OLIVER OLDMAN

The editors of the *Harvard Law Review* respectfully dedicate this issue to Professor Oliver Oldman.

---

*William P. Alford\**

Ollie Oldman may have had the most cluttered, paper-filled office in the modern history of the Harvard Law School. To be sure, there has been much competition for this title. Paul Freund was legendary not only for his brilliance in constitutional law but also for turning his office into a fire marshal's nightmare. Charlie Donahue has shown his mettle, and vast learning across law and history, with an office so full that daylight long since ceased to enter. And there was a brief period when the late Jim Vorenberg, in his best decanal manner, suggested that I might find better ways to emulate such esteemed senior colleagues than to engage them in a paper race.

But worthy though the competition from Professors Freund, Donahue, and others may have been, there was something quite singular about Ollie's office. Perhaps it is not surprising that a scholar of constitutional law, immersed in a document that grows in far from predictable ways, might reside in an office whose order seemed hard to ascertain. Or that an expert in medieval legal history, immersed in contending claims of church and state, and a range of languages and cultures, would find it artificial to presume that everything might come together in a single coherent whole. Who, though, would expect a scholar of tax and of public finance to be anything but highly ordered and given to a strict taxonomy — for, surely, these are fields in which precision matters, in which capturing a zeitgeist will not do.

A 2006 study by social scientists from Columbia and the University of Texas describes the state of an individual's office as "behavioral

---

\* Henry L. Stimson Professor of Law and Vice Dean for the Graduate Program and International Legal Studies, Harvard Law School.

residue” indicating one’s “cognitive inclination.”<sup>1</sup> If that is true, Ollie’s office was a treasure trove, illuminating key elements of what made this gentle man so extraordinary.

Perhaps most importantly, Ollie’s office indicated a wondrous ability to think outside the box or, for that matter, any other organizational device. Where others saw only chaos, Ollie discerned novel patterns and much promise. So it was that decades ago, well before the formation of the Asia-Pacific Economic Cooperation (APEC) forum, Ollie not only foresaw the need and opportunity for a regional organization across the Pacific but also appreciated that it would take a form different from its counterpart in Europe. And hence was born the first course on what Ollie called the Pacific Legal Community to be offered at any North American law school. With it came a program by that name that was to expand the horizons of hundreds of law students not only about that region but also about the possibilities for institutional innovation more generally. In so doing, the program produced some of the first legally oriented scholarship here (and abroad) on this now increasingly obvious and important subject. I am told that, in much the same vein, Ollie rethought many central questions in his principal field of public finance, but I leave that subject for others more knowledgeable than I to explicate.

Ollie’s creativity went beyond ideas to people and was evident in the way in which he drew talent to the Law School, there marshalling it to great effect. It was Ollie who had the inspiration to reach beyond traditional academe circles and invite the eminent Tokyo practitioner Yukio Yanagida, a 1966 L.L.M. graduate of Harvard Law School, to put together a course on foreign investment that proved so popular and successful that it led to the development of a highly innovative casebook on that topic by Mr. Yanagida and four other Harvard Law School graduates.<sup>2</sup> Similarly, it was Ollie, never missing a beat, who stepped forward to provide inspired leadership for the Law School’s East Asian Legal Studies Program and International Tax Program when their well-regarded leaders, Jerome Cohen and Stanley Surrey, respectively, moved on to other endeavors. And he did so, being both bold and gracious, taking these programs in important new directions both at Harvard and beyond in terms of their scholarly profile and public policy imprint, but throughout deflecting credit to his predeces-

---

<sup>1</sup> The study was conducted by Sam Gosling and Dana Carney and is discussed in Jordan Lite, *Political Science: What Being Neat or Messy Says About Political Leanings*, SCIENTIFICAMERICAN.COM, Oct. 13, 2008, <http://www.sciam.com/article.cfm?id=organization-and-political-leanings>.

<sup>2</sup> YUKIO YANAGIDA, DANIEL H. FOOTE, EDWARD STOKES JOHNSON, JR., J. MARK RAMSEYER & HUGH T. SCOGIN, JR., *LAW AND INVESTMENT IN JAPAN: CASES AND MATERIALS* (2d ed. 2000).

sors and to the talented personnel he was able to attract to these programs. Later, Ollie was enormously supportive of his successors (including myself in East Asian Legal Studies), again without taking credit for his immense contributions and ongoing astute advice.<sup>3</sup>

As the foregoing suggests, Ollie was a genuinely modest man, notwithstanding a life of great accomplishment — and that, too, was borne out by his office. Others might well have been tempted to flaunt the major awards that Ollie won, including the Order of the Rising Sun, Gold Rays with Neck Ribbon from the Japanese government (tantamount to knighthood), the Daniel M. Holland Medal from the National Tax Association,<sup>4</sup> an endowed full tuition scholarship in his name at Duke for aspiring experts in international tax,<sup>5</sup> and much more. But, although Ollie took justifiable pride in these accomplishments, evidence of them was, let us say, hard to locate in his office.

If Ollie's office succeeded in cloaking patterns of organization, prizes, and copies of his own many publications (several translated into various languages), it also offered a window on his warmth. This began, literally, with the intricate glass window crafted by his daughter Meg that Ollie had installed on the door to the office, which gave him the opportunity to tell visitors about his three children. It also included the enormous goodwill emanating from him and reciprocated by legions of students, younger scholars, and others he assisted, both substantively and on a more personal level. Stories abound of Ollie taking newcomers to the school, especially from overseas, under his wing, urging them upon meeting to call him by his first name. This was a constant throughout a distinguished career that commenced on the Harvard faculty in 1955 and, in theory, terminated with his taking emeritus status in 1993, but in fact continued, through seminars, reading groups, and less formal personal interaction in which he freely shared his learning and wisdom, until 2007 — which is part of what accounts for the outpouring of remembrances now from throughout the world. And so, although Ollie is no longer with us, his sagacity, warmth, and generosity of spirit continue to shine through in comforting ways that even the seeming clutter of that legendary office could not obscure.

---

<sup>3</sup> For more on Professor's Oldman's role in the International Tax Program, see the other pieces in this memorial section.

<sup>4</sup> For a list of Holland Medal winners, see The Daniel M. Holland Medal, [http://www.ntanet.org/awards/daniel\\_m\\_holland\\_medal.htm](http://www.ntanet.org/awards/daniel_m_holland_medal.htm) (last visited Feb. 8, 2009).

<sup>5</sup> DUKE CTR. FOR INT'L DEV., DUKE UNIV., THE OLIVER OLDMAN SCHOLARSHIP FOR STUDIES IN INTERNATIONAL TAXATION 1 (2008), [http://www.pubpol.duke.edu/centers/dcid/documents/oldman\\_scholarship.pdf](http://www.pubpol.duke.edu/centers/dcid/documents/oldman_scholarship.pdf).

---

---

*Richard M. Bird\**

One cold, rainy spring day in 1961, when I returned home from a day of working at the London School of Economics to complete my Columbia Ph.D. thesis, I was astonished to find a telegram — yes, it was that long ago — asking if I might be interested in an appointment at Harvard starting on July 1. My appointment was to be a joint one, half in the Department of Economics and half at the Law School (where I may have been the only new appointment who had never even visited a law school). Not being an idiot, I accepted the appointment and arrived in Cambridge that June. I was housed, as I recall, in a small office (formerly the pantry) off the kitchen of Kendall House, then the home of the International Tax Program (ITP), of which at that point I had never heard.

The ITP had been created a few years earlier by Stanley Surrey. Soon after I arrived, however, Surrey went off to Washington as Assistant Secretary for Tax Policy. As far as I was concerned, Ollie Oldman was thus the ITP: he greeted me, showed me the ropes, and soon became, as he remained for the next forty-seven years, a key fixed point in my professional life. Indeed, since Ollie had been instrumental in my last-minute appointment to fill an unexpected opening, in an important sense he was largely responsible for shaping that life, which has been spent largely working on taxation and development issues.

On a personal level, both Ollie and his wife, Barbara, soon made my wife Marcia and me feel most welcome in what was to us a totally new environment, and we all became good friends. Of course, we were hardly unique in this respect: Ollie and Barbara were famous hosts and perhaps the nicest, most helpful couple that any newcomer to Harvard could possibly meet. Indeed, for decades they were first hosts and then friends to every new crop of ITP students. The standard of personal and professional commitment and care the Oldmans set with respect to both ITP staff and students established a model that few, if any, international teaching programs have ever managed to achieve, let alone to sustain for decades.

Ollie was well grounded in economics, which he had taught at Buffalo for some years. More importantly, he had a deep understanding of the essentially interdisciplinary nature of the subjects covered by the ITP curriculum. My designated task was to teach ITP students “eco-

---

\* Professor Emeritus of Economics, Rotman School of Management, University of Toronto.

---

---

nomics for tax officials” and “public finance in developing countries.” While he left me to do it my own way, he was always there to provide counsel and advice on topics, readings, and how best to reach this diverse group of students with very different personal and professional backgrounds. Moreover, he encouraged and facilitated research in the area, for example, by working with me in preparing the first book of readings on taxation and development to be published.<sup>1</sup> Ollie was also instrumental in supporting and assisting me in broadening my real-world experience, first by sending me to Mexico for a summer to work on a project<sup>2</sup> and then, when I accepted an appointment with what was at that time the Harvard Development Advisory Service in Colombia, by providing both much-needed moral support and helpful professional guidance during my two years in Bogotá. When I returned to the ITP in the late 1960s, Richard Musgrave had joined the Law School faculty, with the result that for the next few years I had the great pleasure of working with and learning from both Ollie and Richard, as well as such ITP colleagues as Martin Norr and George Eder. By the time I returned to Canada in 1968, my education, both analytical and practical, in the virtues and limitations of a comparative and international perspective of taxation and tax policy was well advanced.

Subsequently, I continued to work with Ollie, abroad — in Mexico and Egypt, for instance — as well as in writing. Over the years, in addition to the books already mentioned, we wrote several articles together on a variety of subjects — income taxes in Mexico, tax reform in Latin America, and administrative reform in Singapore. Ollie was never a particularly productive scholar in the conventional sense. In a deeper sense, however, his contribution to tax scholarship was considerably greater than is generally appreciated. Recently, for example, I was publicly commended for the contribution I had allegedly made to public finance scholarship by focusing on the administrative aspects of taxation in developing countries as a critical issue. Of course I learned this from Ollie, who, more than anyone I have known, was always concerned not so much with what should be done in some ideal world, but rather with the critical questions of precisely what could be done and how it could best be done in any particular real-world situation. This lesson has still to be learned by many who freely proffer useless advice to people with real problems.

---

<sup>1</sup> READINGS ON TAXATION IN DEVELOPING COUNTRIES (Richard M. Bird & Oliver Oldman eds., 1964). Later editions of this book were published in 1967, 1975, and 1990.

<sup>2</sup> The book finally produced by this project, OLIVER OLDMAN, HENRY J. AARON, RICHARD M. BIRD & STEPHEN L. KASS, FINANCING URBAN DEVELOPMENT IN MEXICO CITY (1967), was perhaps the first systematic (if not wholly successful) look at how tax law interacts with urban form and development.

Apart from his extensive teaching and published work on state and local taxation, particularly the property tax, three examples of Ollie's contributions to serious scholarly works come to mind. First, his pioneering analysis of penalty structures in an important 1961 paper deserves to be more widely known.<sup>3</sup> Recently, for example, an internal audit report on the administration of the Canadian Goods and Services Tax correctly noted that the penalty structure was not well designed and hindered effective administration, essentially because it did not adequately penalize taxpayers for failing to provide required information that was needed to enforce taxes on others.<sup>4</sup> No one who had read Oldman's paper would have made this design mistake. Oldman's 1975 book with Michael McIntyre is equally prescient in its emphasis on the need for an adequate institutional framework for tax policy development and implementation.<sup>5</sup>

Second, if Carl Shoup (my thesis supervisor) may properly be called the "grandfather" of the value-added taxation (VAT) discussion in North America, then Ollie was surely the "father." Indeed, I suspect (although I cannot verify) that his seminar on VAT at Harvard was the first academic course on the subject on the continent. Certainly, his influential work with Alan Schenk has done much to call this tax to the attention of the American tax profession.<sup>6</sup>

Finally, Ollie encouraged and facilitated the research activities of the ITP. These ranged from numerous studies of international taxation — many tax treaties around the world have been negotiated in part or whole by ITP graduates, sometimes on both sides of the table — to major comparative studies (the World Tax Series, the tax technique handbooks) and a considerable body of work on taxation and development ranging from studies of tax incentives and agricultural taxation to reports on tax (and local finance) reform in countries such as Colombia and Bolivia.

Ollie Oldman's main contribution to the tax world, however, was undoubtedly his role in developing and nurturing the ITP. Over the fifty or so years of its existence, the ITP brought hundreds of people from around the world to Cambridge for a year's intensive work on taxation law, economics, and administration. Most were government officials, but some were private practitioners and a few were policy re-

---

<sup>3</sup> Oliver Oldman, *Controlling Income Tax Evasion*, in JOINT TAX PROGRAM, PROBLEMS OF TAX ADMINISTRATION IN LATIN AMERICA 296 (1965).

<sup>4</sup> CAN. REVENUE AGENCY, GST/HST REGULATORY COMPLIANCE EVALUATION STUDY NON-REGISTRATION (2008), <http://www.cra-arc.gc.ca/gncy/ntrnl/2008/rgst-cmp-vl-eng.html>.

<sup>5</sup> MICHAEL J. MCINTYRE & OLIVER OLDMAN, INSTITUTIONALIZING THE PROCESS OF TAX REFORM: A COMPARATIVE ANALYSIS (1975).

<sup>6</sup> See ALAN SCHENK & OLIVER OLDMAN, VALUE ADDED TAX: A COMPARATIVE APPROACH (2007).

searchers and scholars. Ollie recruited them, nurtured them — both individually and in the sense of developing an esprit de corps — in some instances shepherded them into further education, at the Law School or elsewhere, or into employment with one of the international agencies, and kept in touch with many of them. Over the last forty or so years, almost wherever I have gone in the world, at some point someone told me how fondly they remember their time at the ITP and especially Ollie. Similarly, whenever I visited Ollie's office, he always seemed able to find, somewhere in the pile of paper with which he was surrounded, a recent item dealing with whatever country I was working on and was often able to direct me to someone in that country who could help answer my question.

The ITP was perhaps the largest and most sustained of Harvard Law School's international outreach efforts. On the whole, the rewards from the investment in the ITP clearly repaid the effort. Anyone actively involved in the world of international and comparative tax policy during the last forty years has been affected, sometimes to an extent and in ways they may not know, by ITP's research output as well as by its graduates, whether found in finance departments, national tax offices, the Fiscal Affairs Department of the International Monetary Fund, or some position less obviously related to taxation (such as Prime Minister). Since the demise of the ITP at the Law School, the torch has, to a limited extent, been picked up elsewhere. It seems unlikely, however, that any of these (partial) successors will ever burn quite as brightly or cast quite as much light on the dark, mysterious interstices between tax law and tax reality as did the International Tax Program in its heyday at the Law School. The ITP is much missed. Even more so, however, is its guiding hand and spirit, Oliver Oldman.

---

*Michael J. McIntyre\**

Professor Oliver Oldman was an unpretentious man, known to his friends and even distant acquaintances as "Ollie." For most of his career at Harvard Law School, he served as the director of the International Tax Program (ITP), where I worked under him from 1971 to 1975. Ollie succeeded another Harvard legend, Stanley S. Surrey,

---

\* Professor of Law, Wayne State University Law School. The author previously published a tribute to Professor Oldman from which some portions of this piece are drawn. See Michael J. McIntyre, *Oliver Oldman, a Remembrance*, 52 TAX NOTES INT'L 841 (2008) (also appearing in 50 ST. TAX NOTES 706 (2008) and 121 TAX NOTES 1320 (2008)).

---

---

when Surrey left Harvard to become Assistant Secretary for Tax Policy in the Kennedy/Johnson Administration. As ITP 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. The ITP probably has influenced tax policy around the world on a scale unmatched by any other educational program.

Ollie generally specialized in areas of tax law that were important internationally but which had not received the attention they deserved from other U.S. academics. One such area was the property tax. Ollie's interests extended, however, to all types of taxes that might be implemented successfully at the subnational level. 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 involved throughout his career in tax reform projects in developing countries that focused on taxation by local and regional governments. He also was a leading U.S. authority on the value-added tax — a tax that is of immense importance in countries other than the United States. During his emeritus years, he co-authored a book on the value-added tax with my Wayne State colleague, Alan Schenk.

One area of federal income tax that did attract Ollie's interest was the taxation of the family. He coauthored an influential paper on that topic that appeared in the *Stanford Law Review* in 1960.<sup>1</sup> Later he collaborated with me on a paper that explored the relationship of marital income-attribution rules and the Haig-Simons definition of income.<sup>2</sup> Ollie and I also shared a strong interest in the use of combined reporting with formulary apportionment for taxing the income of members of a group of closely related corporations. Ollie had addressed that issue in his writings out of his interest in California's apportionment system.<sup>3</sup> Ollie was keenly interested, nevertheless, in my work on the extension of that system to the international level.

My first contact with Ollie came when I requested special permission to take his seminar on Tax Reform in Developing Countries. That was in 1967, when I was a first-year student at Harvard Law School. I had been awarded a scholarship designed for students interested in a career focusing on economic development in developing countries. To get the award renewed for my second year of law school,

---

<sup>1</sup> Oliver Oldman & Ralph Temple, *Comparative Analysis of the Taxation of Married Persons*, 12 STAN. L. REV. 585 (1960).

<sup>2</sup> Michael J. McIntyre & Oliver Oldman, *Taxation of the Family in a Comprehensive and Simplified Income Tax*, 90 HARV. L. REV. 1573 (1977).

<sup>3</sup> Oliver Oldman & Jennifer J.S. Brooks, *The Unitary Method and the Less Developed Countries: Preliminary Thoughts*, 1 INT'L BUS. L.J. 45 (1987) (Fr.).

---

---

I needed to show that I was actually pursuing studies appropriate for such a career. I had few choices — the only option other than Ollie's seminar was a seminar on Land-Use Planning in Developing Countries. At the time, all Harvard Law School seminars were reserved for third-year students. The land-use professor turned me down when I requested a waiver of that rule, but Ollie welcomed me into his seminar with enthusiasm.

I like to remember Ollie as the classical cockeyed optimist. Despite his strong practical grounding and his keen understanding of the main-springs of human conduct, he was always looking for the positive opportunities that Dame Fortune may have presented. Ollie's mix of surprising optimism and practical sense got me my first job in taxation. I came to see Ollie during my second year at law school and indicated that I would like to find a summer job in the public sector dealing with international tax. Ollie rummaged about his cluttered desk and came up with a job posting from the U.S. Treasury Department. It was for a summer job that would have me traveling around the country interviewing the export managers of U.S. companies. Treasury wanted to know the legal forms being used for exporting in order to know what issues were likely to be important in its tax-treaty negotiations.

I told Ollie the job sounded great, except that I did not have a law degree, did not have a Ph.D. in economics, and did not have extensive business experience — all listed as requirements for the position. Ollie smiled and suggested that no applicants for the position would have those qualifications and that few people would even apply because of those apparent requirements. He suggested I apply, but he warned me I probably would not hear from Treasury until July, when the officials there got discouraged about getting anyone they thought was qualified. I got the call over the Fourth of July weekend, and I started the job immediately.

Over his long academic career, Ollie worked closely with some of the leading tax figures of his day. He did tax reform projects with Richard Musgrave,<sup>4</sup> wrote on tax reform in developing countries with Richard Bird,<sup>5</sup> and co-taught and wrote on state and local taxes with Richard Pomp.<sup>6</sup> He gave substance to one of Stanley 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

---

<sup>4</sup> See, e.g., COLOM. COMM'N ON TAX REFORM, FISCAL REFORM FOR COLOMBIA (Malcolm Gillis ed., 1971) (listing Ollie as a member of the team of which Musgrave was president and including a forward by Ollie at ix-x).

<sup>5</sup> TAXATION IN DEVELOPING COUNTRIES (Richard M. Bird & Oliver Oldman eds., 4th ed. 1990).

<sup>6</sup> RICHARD D. POMP & OLIVER OLDMAN, STATE & LOCAL TAXATION (5th ed. 2005).

---

---

associate, won high honors from the French government.<sup>7</sup> He also contributed greatly to the tax literature with his reviews of other people's articles and projects. He was 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 Ollie's opinion on their efforts.

Few people in the tax world were as well-connected as Ollie. He seemed to know everyone. 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 Carl Shoup, in a small town in New Hampshire, and I think Ollie knew almost everyone in attendance, including many of the members of the large contingent from Japan.

One of my most enjoyable collaborations with Ollie was our work together at *Tax Notes International (TNI)*, one of the publications from Tax Analysts, the public interest publishing house founded by Tom Field. I was the founding editor of *TNI*, and Ollie was chairman of its advisory board. We worked closely together to create a publication that gave reliable news about tax developments around the world while maintaining a public policy focus.

Ollie spent a good part of his summers at his place in Blodgett Landing, New Hampshire, located on a hill overlooking Lake Sunapee. When we were working together on *TNI*, I would visit Ollie to plot strategy, with my family in tow. He was full of sound advice, and he always sought to temper my more confrontational impulses. He also took my boys sailing on the lake. A special treat for my boys was taking a ride on Ollie's magnificent swing, which was suspended from high up the trunks of a pair of majestic northern pines located on the hill overlooking the lake. Just one little push and the boys sailed excitedly out into the wide blue yonder.

Tax specialists from all over the world 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 exceptionally popular with the participants in the ITP, and for good reason. He was probably the most pleasant, down-to-earth person ever to hold a tenured position at Harvard Law School.

---

<sup>7</sup> MARTIN NORR & PIERRE KERLAN, *TAXATION IN FRANCE* (1966).

---

---

Let me recite a story to make my point. I have related this story elsewhere, but it says too much about Ollie not to repeat it.

One of the participants in the ITP and his wife had invited the Oldmans and myself 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."

Oliver Oldman loved nothing more than playing the role of the matchmaker in bringing together people of his acquaintance for collaborative work on a tax project. If you called Ollie about a tax issue, you were very likely to be told of several other people working on that issue, or an issue that might be relevant to it. In many ways, he was the glue that held together that fragile confederation of tax reformers concerned about the fate of developing countries.

Through his writings, his many, many collaborations, and perhaps most of all, through his students at the ITP, Ollie became one of the most influential tax professors in the long history of Harvard Law School. I am honored to have the opportunity here to celebrate his wonderful life.

---

---

*Minoru Nakazato\* and J. Mark Ramseyer\*\**

We leave our mark on the world through which we pass, and we leave it each in our own particular way. Professor Oliver Oldman left his mark in the memories of the men and women he welcomed from abroad. He left it in the memories of the international students he taught. He left it in those of the officials and scholars he mentored. And he left it in those of the bewildered but grateful families of the students, officials, and scholars to whom he and Barbara played host, parent, and grandparent.

Mentor, coach, den leader — those were the roles that Ollie Oldman instinctively understood and undertook. From the sublime to the quotidian, he recognized both how badly foreign students and scholars wanted to study in Cambridge, and how disconcerting a place as anomic, competitive, and unforgiving as Harvard could be. As necessary, he could explain the intricacies of the Internal Revenue Code and the administrative demands of the value-added tax. He was, after all, a widely published and world-renowned scholar. International and value-added taxation were his fields, and they were fields in which he stood second to none.

But Ollie understood as well how necessary it could sometimes be to identify the best route to the foliage in New England, or the top market in Cambridge to buy fish. His interpersonal gifts were extraordinary, reports Harvard Professor Susan Pharr: “At a big Harvard event, Ollie instinctively headed for the shiest foreign student in the room. A dejected face was soon beaming as Ollie, in his low-key and gentle way, engaged the student in animated conversation.”

If Stanley Surrey created the International Tax Program (ITP), it was Ollie who brought it to life. He began directing ITP training in 1955, joined the Law School tenure track in 1959, became full professor in 1961, and continued to run the ITP until 1989. He took emeritus status in 1993, and continued to teach part-time thereafter.

It was at the ITP that the international students and scholars came to know and love Ollie Oldman. In a typical year, he admitted some fifteen to twenty-five students. He admitted them from a wide variety of countries, but, at least in the last two decades, Taiwan, Sri Lanka,

---

\* Professor of Tax Law, Graduate School of Law & Politics, University of Tokyo.

\*\* Mitsubishi Professor of Japanese Legal Studies, Harvard University. We received helpful advice and suggestions from William Alford, Robert Clark, and Susan Pharr.

and Japan dominated the list (see Table 1). Some years he admitted one student each from these countries, other years two. But from these three countries he admitted at least one student nearly every year.

TABLE 1. ITP STUDENTS, SCHOOL YEARS 1970-1989<sup>1</sup>

Country	School Year Ending										Total								
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979									
Taiwan	1	1	1	1	2	2	2	3	3	2	2	2	2	1	1	1	2	3	33
Sri Lanka	1	2	2	1	2	2	2			1	2	2	2	2	2	2	2	2	30
Japan	2	1	1	1	1	1	1	2	1	2	1	1	1	1	2	2	2	2	29
Pakistan	1	2	1		2				1	2		1	3	2	1	2	1	2	25
Mexico		1	1		1	3	2	2	2	2	1	1	2	2	3				24
Venezuela			2	2	1		2		1	2		1		2	1				17
Brazil	2	2	2	3		1	1		1		1			1					14
Colombia			1	1	2	3					1	1	1	1					13
Singapore						1	2	1	1	1	1	1	1	1					13
India	1	1	2				1	1	2	3		1		1	1				12
Spain	1	1		1				1		2	1				1				12
Bangladesh														2	1				11
Ghana	1	2	2	2		1	2												11
Tanzania						1	1	2		1	1								10
Ethiopia	1		1			1	1			1									8
Indonesia					1										2	2	2		8
Nigeria		1		1	1			1	1						1				8
Thailand		1	1		1		1	1	1										7
Trinidad				1		1	1	1	1	1									7
Korea	1		1	1	1	1	1	1	1					1					6
Philippines				1	1			1											6
Germany	1	1					1												4
Mauritius					1				1										4
Switzerland	1		1		1														4

At the ITP, Ollie and his staff (as a law student, in 1981, one of us, Ramseyer, helped teach one of the program's introductory courses) taught students the technology of tax. They (and the other Harvard

<sup>1</sup> In addition to the countries mentioned in this table, 7 countries sent 3 students to ITP during this time, 14 sent 2, and 25 sent 1.

---

---

faculty; ITP students sat for general law school classes too) taught the law and procedure, of course. But the ITP also instilled in students the more basic components of an efficient and clean tax bureau.

Always the mentor, Ollie enthusiastically invited young foreign tax professors as visiting scholars — sometimes to the ITP, sometimes to the East Asian Legal Studies Program. In the early 1960s, he hosted the young Professor Hiroshi Kaneko. A brilliant scholar, Professor Kaneko would go on to transform tax law scholarship in Japan. Later, Ollie would invite not only Nakazato, but Professors Tadatsune Mizuno of Hitotsubashi University, Hideaki Sato of Kobe University, Yoshihiro Masui of the University of Tokyo, and Masahiro Shibuya of Tohoku University. These scholars came to Harvard, studied, and returned to Japan not just with an understanding of the infrastructure of tax, but also with an appreciation of what American research universities are all about and a deep and abiding sense of membership in the intellectual community Ollie created and fostered.

His was a gift not lost on the recipients. Because of Ollie, the most talented men and women in the Japanese Ministry of Finance had studied at least a year at Harvard. By the time Ollie neared retirement, they had risen to the top of the Ministry. In return for what he had provided, they ensured that the government awarded him the Order of the Rising Sun — the Japanese equivalent of knighthood. When Professor Robert Clark visited Japan as dean in the 1990s, he was bowled over by the number of HLS alumni who showed up. “They didn’t turn out to meet me,” recalls Clark. “They turned out to meet Ollie. Bureaucrats, lawyers, academics — they all turned out. He was an amazingly kind man. And just by being the person that he was, he had generated a huge following.”

In tributes to teachers as beloved as Ollie, it is easy to invoke Robert Donat’s *Mr. Chips*. Like *Chips*, Ollie welcomed back his former students every year. When our children were young, he invited us to his cottage in New Hampshire. He pushed them on the swings, played with them in the lake, and gave them rides on his speed boat.

But unlike *Chips*, Ollie also went out to his students. Every year, he and Barbara traveled the world to maintain and foster the ties they had created with men and women who became leading judges, lawyers, officials, and scholars around the globe. He tracked their careers, commiserated over their setbacks, and reveled in their victories. He lectured at their universities and consulted with their governments. He joined them at the hot springs and skied with them on the slopes.

He brought a quick wit, but he offered always a warm and compassionate soul.

---

---

*Richard Pomp\**

Most academics are delighted to make incremental contributions to established fields of learning. We stand on the shoulders of those who have come before us. Rare is the person who creates an entirely new field of study. Rarer is someone like Ollie who created two new disciplines out of whole cloth — state and local taxation, and taxation and economic development and administration — and wrote the books for each.

When Ollie taught the first state and local tax course in the 1960s, that field was viewed as a stepchild to federal tax. He was the first academic to understand and anticipate the importance the subject would come to play. He taught the course at a time when state taxation was mistakenly viewed by tax professors as a backwater to federal tax courses. He knew what other academics would eventually come to appreciate: that state and local tax issues present all of the intellectual challenges inherent in the study of the federal system, with the additional challenge of a constitutional dimension. Further, whereas many of the weaknesses in the federal tax system were well documented, intensely analyzed, and the subject of lively scholarly debate, state tax issues were, by comparison, an unexplored virgin territory. Ollie introduced and inspired generations of students and academics to the field as evidenced by more than eighty law schools now teaching that course.

Ollie was the country's leading theorist on the property tax, imbuing what had been a pedestrian field with intellectual rigor. And decades before most Americans had even heard of the value-added tax, Ollie was teaching it as part of his courses. He created an intellectual framework for thinking about the state tax field, coauthored a leading casebook on state tax, now in its fifth edition, which has been used in more than sixty schools, and coauthored the leading book on the value-added tax.

Long before terms like “globalization” or “flat earth” entered our lexicon, Ollie directed the International Tax Program (ITP) and created courses on taxation and economic development, and tax administration. His vision and experiences informed every aspect of the ITP, which became world-famous. For nearly forty years, third world tax officials associated Harvard with the ITP, rather than vice versa.

---

\* Alva P. Loisel Professor of Law, University of Connecticut Law School.

---

---

Starting with the second half of the twentieth century, there was hardly a developing country that did not have ties with the ITP. Among the alumni were ministers of finance, commissioners of taxation, judges, academics, and key officials in the IMF, the World Bank, and the United Nations.

Ollie *was* the International Tax Program. He shaped and molded it with an uncanny ability to be the first to do what years later everyone acknowledged needed doing. His and Barbara's personal warmth, support, and nurturing of often overwhelmed foreign students (most venturing outside their countries for the first time), his professional prescience and extensive network of foreign academics and former students, could not be duplicated elsewhere — and no other institution tried until the Law School allowed the ITP to fade away.

No one was a deeper depository of expertise and experience or a font of profound wisdom. His creative mind, technical as well as policy prowess, and appreciation for the limited administrative resources in the developing world spread him thin as everyone wanted a piece of Ollie. Luckily, he and Barbara were intrepid travelers. Many a foreign country should be indebted to Barbara for her encouragement and support, for without her there would have been less of Ollie to go around. And if Ollie could not leave Cambridge, legions of commissioners and ministers would make the pilgrimage to sit at the feet of "the man."

Ollie was always ahead of the curve. At a time when academic kudos revolved around policy analysis, he knew that good tax policy and bad tax policy could look very much the same if implemented through shoddy tax administration. That understanding was shared among a senior generation of icons like Dick Musgrave, Carl Shoup, Richard Bird, and Bill Vickrey, but is less appreciated today. The issues of tax administration were a centerpiece of the International Tax Program. With his typical acumen and insights, Ollie breathed life into what could have been a dry and ignored topic. He knew that issues of tax administration did not rank high in the pantheon of academic topics but as was typical, he did not care. Administration was the precondition to a meaningful tax system and that made it worthy of serious intellectual study.

Others in this issue of the *Review* chronicle with wit and grace Ollie's life, achievements, awards, and honors. I would like to focus more on my own personal remembrances.

\* \* \*

Ollie interviewed me in 1970 as a second-year student to teach a survey course on federal income tax to participants in the International Tax Program. The job paid well, and my financial aid package did not. My interest was more mercenary than intellectual. Nonetheless, Ollie hired me, certainly not because of any interest I could feign in the Program or in third world countries.

---

---

After graduation I spent a year abroad, and then Ollie asked me back to teach in the Program. This was heady stuff for anyone having academic pretensions. I joined a group of luminaries, not the least of whom was a young Mike McIntyre (who along with Ollie became a dear and cherished friend, coauthor, and a major force on my thinking).

Once hired at the Program, I thought it would be good form to take a course with Ollie on third world taxation. In the classroom, Ollie was the anti-Kingsfield. He had no interest in intimidation, showmanship, or self-aggrandizement. He relished respectful intellectual debate; you were expected to have struggled with the reading, and he was at his best when answering questions. His subtle and curious mind saw relationships and connections in even the most quotidian of questions. As students of Ollie's, we came away from our exchanges with an exaggerated belief in the suppleness of our minds; our insouciance led us to assume we stumbled upon so many worthy, albeit seemingly disparate links. (The exam would, of course, show otherwise.) His gentle questioning stretched us and pushed us. Ollie was sincerely kind, supportive, and affirming, long before it was fashionable to worry (especially in an era of Kingsfields) about a student's self-esteem.

Classroom discussions drew on Ollie's vast experiences and pragmatic judgment. But unlike many, he sanitized his discussions to strip himself out of the presentation. While typical of his self-effacing personality, this had the salutary effect of encouraging debate, without any student feeling intimidated from challenging decisions or strategies that Ollie had personally made. Ollie taught us the art of the second best and how the perfect was the enemy of the good. We absorbed the various tradeoffs that mark a tax system and came to understand the arrogance of criticizing from afar, without being privy to all of the indigenous constraints. We came to appreciate that designing and implementing a tax system called as much for creativity and imagination as it did for technical acuity.

His course on taxation and economic development, unique in the country at that time, was attended by ministers of finance, commissioners of taxation, and tax administrators from the developing world. For many law students, including me, rubbing elbows with these dignitaries from abroad broadened us in the classical sense of higher education — and instilled in some of us a higher calling.

As I later came to travel throughout the third world, I could count on two things. First, having been associated with Ollie would grant me immediate access at tax departments and ministries of finance, along with coveted invitations to private dinners and participation in policy sessions. His former students would pepper me with questions about how Ollie was doing; they were sincere, caring, and appreciative of all he had done for them, both personally and professionally. Sec-

---

---

ond, while foreign bookshelves might be thin and sparse by U.S. standards, where we are inundated by the publishers, Ollie's books on development would always hold a position of prominence — and be well-worn.

I logged a lot of miles with Ollie, especially in Africa and Asia. It was a good thing that he relished exotic foods. This was a valuable talent indeed, given his place of honor at foreign banquets. As the exalted guest, he would usually be given the choicest parts of fish or fowl; the scarcer or more exotic the part, the more treasured it would be and thus destined for Ollie. Never one to embarrass his hosts, he would, with either feigned or real gusto, show the proper relish as he downed fish eyes, duck tongues, scorpion stingers, cicada, seahorses, and fried locusts. He mastered the fine art of eating just enough at these banquets to be respectful, but not enough to earn seconds. Nor was he ever one to turn down tempting street food. With a quick smell and visual scan, he banished concerns of salmonella and botulism.

You never know someone until you travel with them under hardship conditions. The lack of sleep, hygiene, and nutrition reveals a person's character. Ollie was unflappable and indefatigable. Once in 1979, when a fruit basket that had been provided to us by a so-called "hotel" in China showed signs of being enjoyed by something with a frighteningly wide span of teeth, Ollie did not make a fuss or ask to change rooms. He simply took a slat that was supporting the mattress under the bed, used the fruit as bait, shut off the lights, and waited. We did not have to wait long until he dispatched the interloper. This act was motivated more by not wanting to embarrass the hotel than by any innate aggression. No one was sweeter than Ollie, and I assume he used no more force than was necessary.

This same self-sufficiency was captured in his retort when, on a long trip across the Sahara by Land Rover, someone complained about the lack of facilities. With his inimitable quiet understatement he noted that, "The whole world's your bathroom." It was hard to be a complainer or whiner when you traveled with Ollie, no matter how primitive or challenging the circumstances.

Ollie never did what was fashionable; to the contrary, things became fashionable because Ollie did them. And he was doing them long before others realized they needed to be done. No one of his generation has had more of an influence on tax systems around the world. His spirit and wisdom live on in those whom he mentored, taught, advised, and counseled. And a selfless and sweet soul like Ollie would be pleased by that — although unlikely to have ever thought in those terms.

---

---

*Eric M. Zolt\**

“He’s a good man.” From Oliver Oldman, the Learned Hand Professor of Law, Emeritus, these words were high praise. I would return from working in Africa, Asia, Europe, or Latin America, and mention to Ollie that I came across a former student who had graduated from the International Tax Program (ITP) and had asked that I send regards to Ollie. Ollie would pause for a few seconds, and then often, but not always, remark that the individual was a good man or woman. In more than fifty years at the Law School, Ollie saw many changes, but he was constant: he wanted to bring good people to the Law School and help them leave better equipped to meet the challenges and opportunities that they would face in their home countries.

In her leadership of Harvard Law School, Dean Elena Kagan has set forth her view of the major attributes of a great law school in the twenty-first century. Among these are, first, a global perspective and a global context. A law school should give its students exposure to ideas and practices outside the United States, and even beyond the English-speaking countries.<sup>1</sup> Second, the law school should use interdisciplinary approaches to address issues and problems. A law school should combine legal training with other academic disciplines to provide students the tools necessary to succeed in a complex world.<sup>2</sup> Third, a law school should have an emphasis on public service.<sup>3</sup> A law school should make society better, not just its graduates wealthier.

I suspect that Ollie believed that Dean Kagan got it exactly right. After all, perhaps more than any program or group at the Law School, the ITP had been doing those things for over fifty years. Through the leadership, dedication, and wisdom Ollie brought to the ITP (continuing the work of its founding director, Stanley Surrey (1952–64) and carried on very ably by Ollie’s successor, Glenn Jenkins (1989–98)), the ITP provided interdisciplinary graduate-level training to over 1000 government officials from over 100 countries. A review of the alumni directory of the ITP highlights the many successes of the program.

---

\* Professor of Law, UCLA School of Law. From July 2000 to June 2003, Professor Zolt served as the Director of the International Tax Program at Harvard Law School.

<sup>1</sup> See Elena Kagan, Dean, Harvard Law School, John W. King Memorial Lecture at the New Hampshire Supreme Court 3 (Oct. 6, 2008), available at [http://www.courts.state.nh.us/press/Kagan\\_NH\\_speech\\_distribution.pdf](http://www.courts.state.nh.us/press/Kagan_NH_speech_distribution.pdf).

<sup>2</sup> *Id.*

<sup>3</sup> *Id.* at 8–9.

---

---

Graduates have assumed high-ranking government and private sector positions in their home countries. Several graduates have served in important positions in the International Monetary Fund and the World Bank. With Ollie's encouragement, these individuals have made, and still are making, substantial contributions to the growth and development of their countries.

Being admitted into Harvard Law School changes your life (or so development officers would like you to believe). For J.D. students, winning the admissions lottery provides unrivaled opportunities for their professional careers and sometimes, given the rate of intermarriage, their personal lives. I wonder, though, whether a Harvard J.D. really makes such a dramatic difference. After all, these are people who would otherwise have attended Yale, Chicago, Stanford, or any of the other top schools, where similar professional (and, perhaps, personal) opportunities are available.

By contrast, winning the admissions lottery for the ITP students has changed the lives of many of its graduates. These students, who came to Harvard from all over the world, suddenly had the chance to participate in the best that American higher education could offer. A substantial percentage of the ITP students were non-lawyers, and being admitted to study at the Law School was a unique opportunity. And for those who had legal training, being in a program which required courses in the Kennedy School provided an education that could not be matched anywhere else.

The ITP students treasured the opportunity to come to Harvard. Many of these students realized that Ollie's efforts made it possible for them to come to the Law School and appreciated how much he assisted them during their time there. Ollie, his wife Barbara, and his longtime administrator, Rita Gilligan, helped students make the often difficult transition from their home countries to the very different world of Harvard Law School and provided assistance in the challenges these students faced during their time as students and, often, for many years after they graduated.

Ollie's office and the Oldman home were filled with gifts received from former students. Obligatory (and often perfunctory) gift-giving is the norm in many countries. But in Ollie's case, these gifts really were true tokens of friendship, gratitude, and appreciation — sentiments that I have heard from graduates around the world who remember Ollie with enormous affection.

Ollie's influence was not limited to training government officials. Ollie also was an important figure in tax reform and tax scholarship for over sixty years. He was a major part of the historic Shoup Commission to Venezuela (1958) and the Musgrave Commission to Colombia (1968). He directed tax missions to El Salvador (1963–64) and Chile (1964–68) and served as an advisor on tax policy and tax administration to many other countries.

---

---

His scholarship focused on issues quite different from the mainstream of U.S. tax academics. Ollie made valuable contributions in the areas of state and local taxes (often with Richard Pomp, University of Connecticut), the value-added tax (often with Alan Schenk, Wayne State University), and tax reform and development (often with Richard Bird, University of Toronto).

I am honored to write this essay as part of a tribute to Oliver Oldman. But my real tribute to Ollie took the form of carrying on his mission. Ollie appreciated that while the ITP had succeeded in training government officials in Asia, Europe, and South America, its impact in Africa was quite limited. It was clear that a different model was needed. And several times during his career, Ollie tried to establish a comparable tax program in Africa.

In 2001, the ITP and three universities in South Africa, with strong support from then-Dean Robert C. Clark, succeeded in establishing the Southern African Tax Institute, an independent institution dedicated to training, research, and technical assistance in tax policy and tax administration in Africa.

Ollie was the obvious candidate to give the inaugural lecture in Pretoria. Two things stuck out about Ollie's participation. First, there was the speech itself. Ollie could have simply spouted some Holmesian homilies about "taxes are what we pay for a civilized society," or the importance of a functioning tax system in the growth and development of countries. But instead, Ollie, then eighty-one years old, used the opportunity to review the recent technological advances in tax administration in Singapore and how some of these changes might apply in the African context. He was still firmly in the game.

The second thing was Ollie's ability to engage the participants. I was impressed but not surprised. Over those two days, Ollie asked each participant about his or her country and its tax system, as well as about their families, and where to eat, hike, and visit in their countries should Ollie and Barbara have the opportunity to travel there.

The Southern African Tax Institute (now known as the African Tax Institute to reflect its broader jurisdictional scope) has trained over 800 African tax officials from 24 different African countries.<sup>4</sup> This year, it will offer its first master's degree program. Ollie would be proud.

It is hard for me to think of anyone who has made so much of a difference in the lives of so many people. Ollie was a wonderful teacher, advisor, and friend. He provided guidance, support, and assistance to others with no expectation of getting anything in return. One

---

<sup>4</sup> See AFR. TAX INST., ANNUAL REPORT OF THE AFRICAN TAX INSTITUTE (2008) (on file with the Harvard Law School Library).

measure of a man's life is how much he helps others. By this metric, Ollie succeeded more than anyone else I know.  
He was a good man.