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ACADEMIC APPOINTMENTS

Alva P. Loisel Professor of Law, University of Connecticut, School of Law, 1992-present; Professor of Law, 1979-present; Associate Professor of Law, 1976-1979.

Visiting Professor, Harvard Law School, 1999-2000..

Visiting Professor, NYU Law School, Fall 1988.

Distinguished Professor in Residence, Chulalongkorn Law School, Bangkok, January 1988.

Visiting Scholar, University of Tokyo Law School, December 1987.

Visiting Professor, Boston College, Fall 1987.

Visiting Scholar, Harvard Law School, 1984-1985.

Visiting Professor, University of Texas, Spring 1981.

Instructor of Law, Boston College Law School, 1975-1976.

Director, International Tax Program, Harvard Law School, 1973-1976.

Courses Taught

Federal Income Taxation, Corporate Income Taxation, International Taxation, Tax Policy, State and Local Taxation, American Indian Taxation.

EDUCATION

Harvard Law School, Cambridge, Massachusetts
J.D. 1972 *magna cum laude*

University of Michigan, Ann Arbor, Michigan
B.S. 1967 *summa cum laude*

RECENT PRIZES AND AWARDS

Perry Zirkel '76 Distinguished Teaching Award, 2017.

Recipient of a Fulbright Award, 2015.

Connecticut Law Tribune, 2015 Professional Excellence Award.

2014 Council on State Taxation (COST), Excellence in State Taxation Award.

2013 State Tax Person of the Year, Tax Analysts.

2012 University of Connecticut's Faculty Excellence in Teaching---Graduate Level.

Bureau of National Affairs (BNA), Distinguished Service in State and Local Tax Law (2011).

All Decade State Tax Team, State Tax Notes, 2010.

NYU Institute on State and Local Taxation, Outstanding Achievement in State and Local Taxation (2008).

PROFESSIONAL ACTIVITIES

Consultant, Connecticut Office of Policy and Management, 2019-present.

Consultant, Washington Commissioner of Insurance, 2019-present.

Consultant, Washington Attorney General, 2016-2018.

Consultant, City of Kansas City, Missouri, 2015-2016.

Hearing Officer, Multistate Tax Commission, 2013.

BNA Tax Advisory Board, 2011-present.

Member, California Commission on the 21st Century Economy, 2009-2010.

Co-Reporter for the Revision of the Uniform Division of Income for Tax Purposes Act (UDITPA), 2008-2009.

Advisory Board, State Sales Tax Alert, 2008-2010.

Member, Connecticut Streamlined Sales Tax Commission, 2007-2008.

Advisory Board, Pew Charitable Foundation Tax Project, 2007-2008.

General Editor, Lexis Connecticut Practice Insights, 2006-present.

Member, Connecticut Business Tax Credit and Tax Policy Review Committee, 2005.

Consultant, State of Delaware, 2002.

Consultant, South Carolina Department of Revenue, 2002-2003, 2005-2006.

Consultant, Treasurer, State of New Jersey, 2002-2003.

Consultant, City of San Francisco, 2001-2003.

CCH, State Tax Advisory Board, 2000-2011.

Advisory Board, Interstate Tax Report, 2000-2010.

BNA Tax Management State Tax Advisory Board, 2000-present.

Consultant, California Legislature, 2000.

Consultant, State of West Virginia, 2000.

Consultant, California Franchise Tax Board, 2000.

Consultant, Alaska Department of Revenue, 1999-2010.

Consultant, New York Department of Taxation and Finance, 1998-1999.

Consultant, Pew Charitable Foundation, 1998-2000.

Consultant, U.S. Department of the Treasury, 1997-2000.

Consultant, Tennessee Attorney General, 1998-1999, 2001-2003.

Consultant, Montana Department of Revenue, 1998-1999, 2004-2008, 2016.

Consultant, U.S. Department of Justice, 1997, 2001.

Advisory Board, Deloitte & Touche Center for Multistate Taxation at University of Wisconsin, 1997-2014.

Consultant, Louisiana Department of Revenue, 1995-2000.

Consultant, Utah Attorney General, 1994-1995.

Property Revaluation Task Force, Connecticut Institute of Municipal Studies, 1993.

Consultant, IMF, 1993, 1999.

Consultant, Multistate Tax Commission, 1993, 1996-2004, 2009-2010, 2014, 2016.

Consultant, Illinois Department of Revenue, 1993.

Consultant, North Dakota Department of Revenue, 1992-1993, 1999-2005.

Consultant, IRS, 1992-94.

Editorial Advisory Board, State Income Tax Alert, 1992-present.

Book Review Editor, State Tax Notes, 1992-1994.

Columnist, Natural Resources Tax Review, 1992-1993.

Member, Blue Ribbon Committee on Municipal Overburden for the City of Hartford, 1991.

Advisory Board, State Tax Notes, 1991-present.

Consultant, Texas Comptroller of Public Accounts, 1991, 2002-2004.

Advisory Board, Center for State and Local Taxation, 1990-present.

Short Review Editor, Tax Notes International, 1989-1994.

Member, Connecticut Task Force to Study and Evaluate State Tax Revenue and the Current Tax Base, 1989-1991.

Special Counsel, Connecticut Senate Majority Leader, 1989, 1991.

Consultant, Ministries of Justice and Finance, The Gambia, 1989 (HIID).

Member, Consulting Group on Tax Policy and its Impact on Land Use, Lincoln Institute of Land Policy, 1988-present.

Consultant, Ministry of Finance, Republic of Indonesia, 1988-1989 (HIID).

Instructor, NYU-IRS Continuing Legal Education Program, 1988, 1989, 1991.

Educational Leader, Soviet-American Legal Tour, 1987.

Consultant, Connecticut Conference of Municipalities, 1987, 1989, 1991.

Consultant, Connecticut Attorney General, 1986, 2002-2004.

Director, New York State Tax Study Commission, 1982-1987.

Consultant, Citizens for Tax Justice, 1981.

Consultant, Appalachian Research and Defense Fund, 1981.

Referee, National Tax Journal, 1980-2005.

Consultant, World Bank, 1980.

Chairman of the Board, Institute on Taxation and Economic Policy, 1979-2016.

Consultant, People's Republic of China, 1979-1982, 1987.

Advisory Committee, Assessment and Valuation Legal Reporter, 1979-1993.

Consultant, City of Hartford, 1978-1980.

Consultant, Connecticut Department of Education, 1978-1979.

Consultant, Hartford Chamber of Commerce, 1978-1979.

Consultant, United Nations Conference on Trade and Development, 1977-1978.

Consultant, Navajo Nation, 1977-82.

Consultant, U.S. Office of Technology Assessment, 1977.

Consultant, Ministry of Finance, Mexico, 1977.

Consultant, Commissioner of Taxation, Republic of Zambia, 1976-1978.

Consultant, United Nations Development Program, 1975.

Editor, *European Taxation*, and Research Associate, International Bureau of Fiscal Documentation, the Netherlands, 1972-1973.

Commissioned Officer, U.S. Public Health Service, 1968-1970.

PUBLICATIONS**BOOKS, REPORTS, AND MONOGRAPHS**

MYTH VS. REALITY: AIRBNB & ITS VOLUNTARY TAX COLLECTION EFFORTS (2019).

STATE AND LOCAL TAXATION (NINTH EDITION, 2019) (EARLIER EDITIONS OMITTED).

2017 CCH GUIDEBOOK TO CONNECTICUT TAXES (ED.) (EARLIER EDITIONS OMITTED).

MODERNIZING THE STATE CORPORATE INCOME TAX: MARKET-BASED APPORTIONMENT FOR CONTENT PROVIDERS (MOTION PICTURES ASSOCIATION OF AMERICA (2015)).

REPORT OF THE HEARING OFFICER, MULTISTATE TAX COMPACT ARTICLE IV [UDITPA] PROPOSED AMENDMENTS (2014).

STATE TAXATION OF AMERICAN INDIANS, THE TRIBES AND THOSE DOING BUSINESS WITH THEM: SOVEREIGNTY, INDIAN COMMERCE CLAUSE, TREATIES AND STATUTES (BNA, 2014).

TAXING SMARTER AND FAIRER: PROPOSALS FOR INCREASED ACCOUNTABILITY AND TRANSPARENCY IN THE CONNECTICUT TAX STRUCTURE (2005).

TAX PREFERENCES FOR EXTRACTIVE INDUSTRIES: OIL & GAS, COAL, NONFUEL MINERALS, TIMBER, AND FISHING (2000) (WITH M. MCINTYRE).

PEOPLE'S REPUBLIC OF CHINA: TAXATION AND THE RULE OF LAW (1999) (with J. Li et al).

CORPORATE TAX POLICY AND THE RIGHT TO KNOW: IMPROVING STATE TAX POLICYMAKING BY ENHANCING LEGISLATIVE AND PUBLIC ACCESS (1993).

THE REVERSE TRANSFER OF TECHNOLOGY: LEGAL AND ADMINISTRATIVE ASPECTS OF COMPENSATION, TAXATION AND RELATED POLICY MEASURES (1977) (with O. Oldman).

ARTICLES

- Myth v. Reality: Airbnb & its Voluntary Tax Collection Efforts*, 93 *State Tax Notes* 187 (2019).
- Did South Dakota Make a Strategic Error in Drafting its Wayfair Statute?*, 37 *J. of State Tax.* 29 (2019).
- The Disclosure of Individual Tax Returns: A Historical Overview*, 92 *State Tax Notes* 1120 (2019).
- Remote Foreign Vendors: The Only Thing to Fear is Fear Itself*, 37 *J. State Tax.* 31 (2019).
- GILTI or Not Guilty*, 91 *State Tax Notes* 950 (2019).
- Wayfair: Its Implications and Missed Opportunities*, 58 *Wash U.J. & Policy* 1 (Symposium Issue) (2019).
- Wayfair and the Myth of Substantial Nexus*, 36 *J. State Tax.* 21 (2018).
- Interring Substantial Nexus—A Missed Opportunity*, 89 *State Tax Notes* 858 (2018).
- Inroads, Narrowings, and Restrictions*, 90 *State Tax Notes* 1029 (2018).
- Looking Forward and Backward*, 86 *State Tax Notes* 1150 (2017).
- Revisiting Miller Brothers, Bellas Hess, and Quill*, 65 *Am. U. L. Rev.* 1115 (Symposium Issue) (2016).
- Los Principios y Metodos Estatales de la Tributacion Multi-Jurisdiccional*, 8 *Quaestiol Iuris* 1125 (2015) (with Rodriguez).
- The Apportionment of Income: Reflections on the Multistate Tax Commission's (MTC) Proposals to Revise the Uniform Division of Income for Tax Purposes Act (UDITPA)*, National Tax Association, 107th Annual Proceedings (2014).
- Apportionment Formula: Economische Unie en de Verdeling Van Inkomsten*, 24 *Forfaitair*, 19 (2011) (with Vlassaker).
- The Unfulfilled Promise of the Indian Commerce Clause and State Taxation*, 63 *Tax Lawyer* 902 (2010).
- Die Gemeiname Konsolidierte Körperschaftsteuer-Bemessungsgrundlage: (R) Evolution der Konzernbesteuerung?*, *Internationales Steurrecht* (2008) (with Gersten).

A Policy Analysis of Michigan's Mislabeled Gross Receipts Tax, 53 Wayne Law Review 1283 (2008) (symposium issue with McIntyre); excerpted as Michigan's New Apportioned Value Added Tax, 51 State Tax Notes 673 (2009).

La Tributación Multiestatal de Sociedades en Estados Unidos, 122 *Cronica Tributaria* 137 (2007) (with Maya).

Sales Tax in the United States—Theory and Practice, 7 *European Law Review* 81 (2006) (with Gradzki).

Formulary Apportionment in the United States: The System and the Cases, 56 *Japan Taxation* 77 (2005) (with Sho Hiraki).

State Tax Reform: Proposals for Wisconsin, 88 *Marquette Law Review* 45 (2004) (invitational symposium issue).

Show Me the Point! A Response to 'Show Me the Money,' 31 *State Tax Notes* 1095 (2004).

The Collision Between Nonprofits and the Cities Over the Property Tax: Possible Solutions, in *Property Tax Exemptions for Charities: Mapping the Battlefield* (E. Brody ed. 2002).

The Constitutionality of Michigan's Capital Asset Deduction, *New York University Institute on State and Local Taxation* 2001 (with Van Tiffin et al).

Designing a Combined Reporting Regime for a State Corporate Income Tax: A Case Study of Louisiana, 61 *Louisiana Law Review* 699 (2001) (invitational symposium issue, 2001) (with McIntyre and Mines).

Ruminations on Reforming Aspects of Connecticut's Tax Structure, 41 *State Tax Notes* 647 (2006).

A Brief History of the Electric Utility Industry, in *IMPACTS OF ELECTRIC UTILITY DEREGULATION ON PROPERTY TAXATION* (2000).

The Future of the State Corporate Income Tax: Reflections (And Confessions) of a Tax Lawyer, in *THE FUTURE OF STATE TAXATION* (D. Brunori, ed. 1998); reprinted in 16 *State Tax Notes* 939 (1999).

Post-Marriage Income Splitting Through the Deduction for Alimony Payments: A Reply to Professor Schoettle on Lunding v. N.Y., 13 *State Tax Notes* 1631 (1997) (with M. McIntyre).

State Income Tax Treatment of Residents and Nonresidents Under the Privileges and Immunities Clause, 13 *State Tax Notes* 245 (1997) (with M. McIntyre).

- Adrift Without a Rudder — A Response to Seaman Miethke*, 11 State Tax Notes 487 (1996) (with M. McIntyre).
- State Taxation of Mail-Order Sales of Computers after Quill: An Evaluation of MTC Bulletin 95-1*, 11 State Tax Notes 177 (1996) (with M. McIntyre).
- Commerce Clause Restraints on State Taxation After Jefferson Lines*, 51 Tax Law Rev. 47 (1995) (with W. Hellerstein and M. McIntyre).
- The Political Economy of Tax Return Privacy--Revisited*, 8 State Tax Notes 2389 (1995).
- Issues in the Design of Formulary Apportionment in the Context of NAFTA*, 49 Tax Law Rev. 795 (1995).
- GATT, Barclays, and Double Taxation*, 8 State Tax Notes 977 (1995) (with M. McIntyre); a revision of *Double Trouble: Double Taxation Aspects of Formulary Apportionment in the International Context*, Proceedings of the 86th Annual Conference, National Tax Association 236 (Stocker ed. 1994).
- Openness and Accountability in State Tax Policymaking*, Proceedings of the 86th National Tax Association 83 (Stocker ed. 1994).
- Turning the Clock Back to the Future: The Disclosure of State Corporate Tax Information*, 22 Capital Law Review 373 (1993) (Symposium Issue); reprinted in 6 State Tax Notes 603 (1994).
- Rethinking State Tax Expenditure Budgets*, in 5 J. of Public Budgeting and Financial Manag. 337 (1993), a revision of *State Tax Expenditure Budgets--And Beyond*, in THE UNFINISHED AGENDA FOR STATE TAX REFORM, 65 (S. Gold ed. 1988); excerpted in Proceedings of the 81st Annual Conference, National Tax Association--Tax Institute of America 33 (Stocker ed. 1989).
- The Tax Treatment of Condemnations*, in AMERICAN LAW OF REAL PROPERTY (1993); a revision of *The Tax Treatment of Condemnations and Other Involuntary Conversions*, in POWELL ON REAL PROPERTY (1991).
- Are the Standards for Tax Jurisdiction and Personal Jurisdiction Identical?*, 54 Tax Notes 333 (1992); 2 State Tax Notes 86 (1992).
- Determining the Boundaries of a Post Bellas Hess World*, 44 Nat. Tax J. 237 (1991), reprinted in 1 State Tax Notes 397 (1991); excerpted in 1 Sales and Use Tax Alert 5 (1992).
- A Normative Inquiry into the Base of a Retail Sales Tax*, 43 Nat. Tax J. 427 (1990) (with Oldman), reprinted in 1 State Tax Notes 170 (1991).

- Taxation in China*, in *DOING BUSINESS IN CHINA* (W. Streng and A. Wilcox eds., 1990) (with T. Gelatt).
- The Like Kind Exchange of Real Property*, in *AMERICAN LAW OF REAL PROPERTY* (1991); a revision of *Nontaxable Exchanges of Real Property*, in *POWELL ON REAL PROPERTY* (1990).
- The Experience of the Philippines in Taxing its Nonresident Citizens*, in *INCOME TAXATION AND INTERNATIONAL PERSONAL MOBILITY* (J. Bhagwati ed. 1989); a revision of *The Experience of the Philippines in Taxing Nonresident Citizens*, 17 *NYU J. Int'l Law and Politics* 245 (1985).
- Restructuring a State Income Tax in Response to the Tax Reform Act of 1986*, 36 *Tax Notes* 1195 (1987); a revision of *Simplicity and Complexity in the Context of a State Tax System*, in *REFORMING STATE TAX SYSTEMS* (S. Gold ed. 1986); reprinted in *Proceedings of the 80th Annual Conference, National Tax Association--Tax Institute of America* 28 (Stocker ed. 1987); *ISSUES IN STATE TAXATION* (California Tax Policy Conference, 1987).
- Reforming a State Corporate Income Tax*, 51 *Alb. L. Rev.* 383 (1987) (Symposium Issue).
- State Corporate Income Taxes: The Illogical Deduction for Income Taxes Paid to Other States*, 42 *Tax Law Rev.* 419 (1987); reprinted in *Multistate Tax Commission Review* (September 1987).
- The Use and Misuse of Interstate Tax Comparisons*, 5 *J. of State Tax'n* 97 (1986); reprinted in 33 *Tax Notes* 87 (1986).
- An Evaluation of New York's Sales Tax Audit Program*, 5 *J. of State Tax'n* 3 (1986) (with J. Barrese); reprinted in 8 *Municipal Finance J.* 151 (1987).
- Fairness and Function in the New York Tax Appeals System: Proposals for Reform*, 49 *Alb. L. Rev.* 352 (1985) (with R. Plattner and R. Kay).
- The Role of State Tax Incentives in Attracting and Retaining Business*, 29 *Tax Notes* 521 (1985); reprinted in *Multistate Tax Commission Review* (1985); *Colorado Municipalities* (March-April 1986); *New York Economic Development Working Papers #4* (Rockefeller Institute of Government, 1987); excerpted in 13 *People and Taxes* (Sept. 1985).
- State Tax Reform New York Style*, in *Proceedings of the 77th Annual Conference, National Tax Association--Tax Institute of America* 192 (Bowers ed. 1985); reprinted in *S. GOLD, STATE TAX STUDY COMMISSION: AN OVERVIEW OF FOUR APPROACHES* (NCSL, 1985).

- Tax Aspects of Doing Business with the People's Republic of China*, 22 Colum. J. Transnat'l L. 421 (1984) (with T. Gelatt); reprinted in CHINA'S LEGAL DEVELOPMENT (J. Oldham ed. 1986); a substantial revision of *China's Tax System: An Overview and Transactional Analysis* in FOREIGN TRADE, INVESTMENT AND THE LAW IN THE PEOPLE'S REPUBLIC OF CHINA 36 (M. Moser ed. 1st edition 1984), revised and reprinted in 2d ed. 1987 at 42; revised and reprinted in 3rd ed.
- State Tax Reform for the Eighties*, 16 Conn. L. Rev. 925 (1984) (festschrift issue); reprinted in Multistate Tax Commission Review (Oct. 1984); a revision of *Improving a State's Tax System and its Administration Through a Major Tax Study*, Revenue Administration--1983, p. 56 (1983).
- Federal Tax Concepts as a Guide for State Apportionment of Dividends: Life After ASARCO*, XVIII Tax Notes 411 (1982) (with R. Rudnick).
- The Evolving Tax System of the People's Republic of China*, 16 Tex. Int'l L.J. 11 (1981) (with S. Surrey and T. Gelatt); excerpted in LAW IN THE PEOPLE'S REPUBLIC OF CHINA 495 (R. Folsom and J. Minan eds. 1986).
- What is Happening to the Property Tax?*, 7 J. Real Est. Tax'n 359 (1980); reprinted in 15 Assessors J. 107 (1980); and in Proceedings of the 72nd Annual Conference, National Tax Association--Tax Institute of America 10 (Bowers ed. 1980).
- The Unitary Method: Thirteen Questions and Answers*, X Tax Notes 891 (1980) (with Sen. F. Church); reprinted in Selected Reading on Tax Policy: 25 Years of Tax Notes.
- The Tax Structure of the People's Republic of China*, 20 Va. J. Int'l L. 1 (1979) (with S. Surrey), a substantial revision of *Taxation in the People's Republic of China*, in A NEW LOOK AT LEGAL ASPECTS OF DOING BUSINESS WITH CHINA 351 (H. Holtzmann and W. Surrey eds. 1979).
- The Deduction of Property Taxes and Mortgage Interest: A Tax Expenditure Analysis*, 1 Can. Tax'n 23 (1979).
- Tax Measures in Response to the Brain Drain*, 20 Harv. Int'l L.J. 1 (1979) (with O. Oldman).
- Lifestyles and Land Use: Providing Financial Assistance Through the Tax System*, in LAND USE AND LIFESTYLES 47 (1979).
- Tax-Exempt Property and the Cities: Striking a Balance*, 7 J. Real Est. Tax'n 50 (1979), a revision of *Testimony Before the State Finance Committee's Subcommittee on Tax-Exempt Property*, in PROPERTY TAX EXEMPTIONS FOR NON-PROFIT INSTITUTIONS: PROBLEMS AND PROPOSALS 1 (1978), excerpted as *Some Pay . . .*

Some Don't: Evaluating Property Tax Exemptions, 6 *People and Taxes* 4 (1978); reprinted in *STATE AND LOCAL TAX REVOLT: NEW DIRECTIONS FOR THE 80'S* at 178 (D. Tipps and L. Webb, eds. 1980).

The Brain Drain: A Tax Analysis of the Bhagwati Proposal, 3 *World Dev.* 751 (1975) (with O. Oldman), reprinted in *TAXING THE BRAIN DRAIN: A PROPOSAL* (J. Bhagwati and M. Partington eds. 1976).

SUPREME COURT AMICUS BRIEFS

Brief of Tax Law Professors as Amici Curiae in Support of Petitioner in Loudoun County, Virginia v. Dulles Duty Free, LLC (2018).

Brief of Amici Curiae Tax Law Professors and Economists in Support of Petitioner in South Dakota v. Wayfair, Inc. (2017).

Brief of Interested Law Professors as Amici Curiae Supporting Petitioner in Brohl v. Direct Marketing Association, 135 S. Ct. 1124 (2015).

Brief of Amici Curiae Fiscal Policy Institute, Connecticut Voices for Children and Good Jobs First in Support of Respondents in DaimlerChrysler Corp. v. Cuno, 547 U.S. 332 (2006).

Brief of Amicus Curiae Multistate Tax Commission in Support of Respondent in General Motors Corp. v. Tracy, 519 U.S. 278 (1997)

MISCELLANEOUS

Peter Faber, the Proverbial Lawyer's Intellectual and Intellectual Lawyer, 90 *State Tax Notes* 1051 (2019).

With Billions in 'Tax Expenditures,' Legislature Ignores Spending Cap, *CT Mirror*, December 22, 2011.

Malloy's Corporate Bets On ESPN And The 'First Five', *Hartford Courant*, August 1, 2011.

Huge Tax Grab Targeting Millstone Bad For Consumers, Business, *Hartford Courant*, April 24, 2011.

In Memoriam: Oliver Oldman, 122 *Harv. Law. Rev.* 1285 (2009).

Sales Taxes in the United States—Historical Development and Policy Analysis, 5 *Warsaw University Law Review* 86 (2006) (with M. Gradzki).

THE ESCHEAT OF GIFT CERTIFICATES: POLICY AND LEGAL CONSIDERATIONS

(2005) (with R. Kay).

Revise the Property-Tax Exemption, The Chronicle of Philanthropy, May 2, 2002.

This Corporate Tax Break Will Cost Us Jobs, Hartford Courant, April 27, 2000 (with M. Mazerov).

Employee Visits and the Imposition of State Use Taxes on Out-of-State Sellers, in 1999 Institute on State and Local Tax (2000) (with Gall and Van Tifflin).

The Evolution of the Electric Utility Industry, 16 State Tax Notes 581 (1999).

Marvin Chirelstein: A Tribute, 29 Conn. L. Rev. 27 (1996).

The Disclosure of State Corporate Tax Data, NTA Forum (Summer, 1993).

Comment on *Interstate Tax Competition After the Tax Reform Act of 1986*, 12 Journal of Policy Analysis and Manag. 149 (1993).

Book Review, Li, Taxation in the People's Republic of China, 39 Can. Tax Rev. 1654 (1992).

Don't Count on Tax Cuts to Spur the Economy and Create Jobs, Hartford Courant, August 9, 1991.

Regionalization of Services and Taxes Needed for Central Cities, 19 Connecticut Town and Country 12 (1991).

The Like-Kind Exchange of Real Estate, in TAX PRACTICE SERIES (1989).

Book Review, McIntyre, The International Income Tax Rules of the United States, 43 Tax Notes 1543 (1989).

Connecticut's Faulty Tax Debate, Hartford Courant, September 17, 1989.

The Tax Treatment of Involuntary Conversions, in TAX PRACTICE SERIES (1989).

Foreword, Symposium Issue on State Tax Reform, 51 Alb. L. Rev. 369 (1987).

Night of the Murdered Poets, Hartford Courant, August 14, 1987 (with N. Lande).

The Call to "Give the Windfall Back"-To Which Taxpayers?, Hartford Courant, March 17, 1987; reprinted as *Tax Reform: Is Connecticut Business Going to Pay More than its Fair Share?*, New Haven Register, April 19, 1987; and as *The 1986 Tax Reform Act: Windfall or Reparations to the State?*, The Connecticut Law Tribune, April 20, 1987.

China's New Foreign Tax Law: A Major Step, Asian Wall Street Journal, Dec. 22, 1981 (with T. Gelatt), reprinted as *Foreign Enterprise Income Tax Law Adopted*, 4 East Asian Executive Reports 3 (1982).

Do Chinese Income Taxes Qualify for the U.S. Foreign Tax Credit?, 3 East Asian Executive Reports 8 (1981) (with T. Gelatt).

The Victims of Property Tax Reform, N.Y. Times, June 15, 1980.

Can Tax Policy be Used to Stimulate Economic Development?, remarks prepared for the American University--Multistate Tax Commission's State and Local Business Tax Symposium, 29 Am. U.L. Rev. 207 (1980).

China's Taxes for Foreign Venturers, The Financial Times, June 11, 1980 (with O. Oldman).

Mortgage Plan Inefficient, Costly, Toronto Star, May 28, 1979; reprinted as *Mortgage Deductibility Plan Has Pitfalls*, Ottawa Journal, May 29, 1979.

Tax Exempt Property and Tax Capitalization in Central Cities: A Comment, Proceedings 6th Annual Conference, New England Business and Economic Association 53 (Koveos ed. 1979).

A Fairer Tax Share, N.Y. Times, April 9, 1978, reprinted in PROPERTY TAX EXEMPTIONS FOR NON-PROFIT INSTITUTIONS: PROBLEMS AND PROPOSALS 28 (1978).

Testimony Before the Finance Committee's Subcommittee on Tax Exempt Property, reprinted in PROPERTY TAX EXEMPTIONS FOR NON-PROFIT INSTITUTIONS: PROBLEMS AND PROPOSALS (1978).

Remarks Prepared for the Connecticut School Finance Seminar, in WHAT ARE CONNECTICUT'S CHOICES UNDER HORTON V. MESKILL 19 (1978).

Discussion Draft Prepared for the Greater Hartford Chamber of Commerce's Task Force on Tax Exempt Property, in PROPERTY TAX EXEMPTIONS FOR NON-PROFIT INSTITUTIONS: PROBLEMS AND PROPOSALS 10 (1978).

The United States Interest Equalization Tax, 28 Bull. for Int'l Fiscal Doc. 3 (1974).

Comparative Analysis of Depreciation in the Common Market: United Kingdom, 12 Eur. Tax 190 (1972).

MINOR REVIEWS

- Book Review, 38 *State Tax Notes* 555 (2005) (reviewing Arthur Rosen and Susan Hattfield, *Sales and Use Taxes: Streamlined Sales Tax System*).
- Book Review, 31 *State Tax Notes* 67 (2004) (reviewing David Brunori, *Local Tax Policy, A Federalist Perspective*).
- Book Review, 21 *State Tax Notes* 771 (2001) (reviewing David Brunori, *State Tax Policy: A Political Perspective*).
- Book Review, 13 *Tax Notes International* 1229 (1996) (reviewing McIntyre & Arnold, *International Tax Primer*).
- Book Review, 5 *State Tax Notes* 261 (1993) (reviewing U.S. General Accounting Office, *Balanced Budget Requirements: State Experiences and Implications for the Federal Government* (1993)).
- Book Review, 5 *State Tax Notes* 262 (1993) (reviewing F. Stocker ed., *A Look at State and Local Tax Policies: Past Trends and Future Prospects* (1991)).
- Book Review, 5 *State Tax Notes* 263 (1993) (reviewing R. Broadway & A. Hobson, *Intergovernmental Fiscal Relations in Canada* (1993)).
- Book Review, 5 *State Tax Notes* 264 (1993) (reviewing W. Duncombe, *Economic Change and the Evolving State Tax Structure: The Case of the Sales Tax* (1992)).
- Book Review, 5 *State Tax Notes* 264 (1993) (reviewing W. Fox, *Sales Taxation: Critical Issues in Policy and Administration* (1992)).
- Book Review, 5 *State Tax Notes* 264 (1993) (reviewing J. & W. Hellerstein, *State Taxation, Vol. 1: Corporate Income and Franchise Taxes* (1993)).
- Book Review, 5 *State Tax Notes* 265 (1993) (reviewing City of New York, *New York City Annual Report on Tax Expenditures* (1992)).
- Book Review, 5 *State Tax Notes* 265 (1993) (reviewing T. Pogue, *State Taxation of Business: Issues and Policy Options* (1992)).
- Book Review, 4 *State Tax Notes* 347 (1993) (reviewing *Proposition 13: A Ten- Year Retrospective* (R. Stocker ed., 1991)).
- Book Review, 4 *State Tax Notes* 347 (1993) (reviewing W. Oates, *Studies in Fiscal Federalism* (1991)).

- Book Review, 4 *State Tax Notes* 348 (1993) (reviewing B. Roberts, *Competition Across the Atlantic: The States Face Europe '92* (1991)).
- Book Review, 4 *State Tax Notes* 349 (1993) (reviewing Canadian Tax Foundation, *Provincial and Municipal Finances 1991* (1992)).
- Book Review, 5 *Tax Notes International* 894 (1992) (reviewing B. Terra, *Introduction to Value Added Tax in the E.C. After 1992* (1992)).
- Book Review, 5 *Tax Notes International* 1043 (1992) (reviewing M. McIntyre, *The International Income Tax Rules of the United States* (2d ed. 1992)).
- Book Review, 5 *Tax Notes International* 1043 (1992) (reviewing M. McIntyre, *International Tax Workbook: 1992* (1992)).
- Book Review, 5 *Tax Notes International* 893 (1992) (reviewing World Bank, *Lessons of Tax Reform* (1991)).
- Book Review, 5 *Tax Notes International* 892 (1992) (reviewing A. Skaar, *Permanent Establishment: Erosion of a Tax Treaty Principle* (1991)).
- Book Review, 5 *Tax Notes International* 892 (1992) (reviewing V. Tanzi, *Public Finance in Developing Countries* (1992)).
- Book Review, 5 *Tax Notes International* 893 (1992) (reviewing R. Bramwell, *Taxation of Companies and Company Reconstructions* (1991)).
- Book Review, 4 *Tax Notes International* 488 (1992) (reviewing A. Daniels, *Issues in International Partnership Taxation* (1992)).
- Book Review, 4 *Tax Notes International* 1158 (1992) (reviewing R. Summers, *Structuring International Real Estate Transactions* (1992)).
- Book Review, 4 *Tax Notes International* 488 (1992) (reviewing A. Razin & J. Slemrod, *Taxation in the Global Economy* (1990)).
- Book Review, *Tax Notes International* 487 (1992) (reviewing J. Li, *Taxation in the People's Republic of China* (1991)).
- Book Review, 39 *Canadian Tax Journal* 1654 (1991) (reviewing J. Li, *Taxation in the People's Republic of China* (1991)).
- Book Review, 3 *Tax Notes International* 339 (1991) (reviewing C. Brown, *Tax Aspects of the Transfer Technology: The Asia-Pacific Rim* (1991)).

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