

Thinker, Teacher, Traveler

Reimagining International Tax

Essays in Honor of

**H. DAVID
ROSENBLOOM**

EDITORS

Georg Kofler
Ruth Mason
Alexander Rust

IBFD

Thinker, Teacher, Traveler: Reimagining International Tax

Why this book?

This Festschrift celebrates the work of David Rosenbloom and marks the occasion of his 80th birthday. Throughout his illustrious career, David has developed many close friendships in practice, government and academia, and his creativity and dedication have contributed immeasurably to the field of international taxation. David has also shaped the success of others, particularly alumni of NYU's International Tax Program.

Members of David's truly global network wrote the scholarly essays that make up this Festschrift. Their contributions engage David's large body of written work, his government service and his professional career, and they demonstrate his impact on the lives and careers of those fortunate enough to have worked and studied with him. The book reflects David's significant influence on international tax and his natural ability to draw people together from the world over and to cultivate their intellectual curiosity.

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Preface

It is a pleasure for us to serve as editors of this Festschrift dedicated to the work of David Rosenbloom and published on the occasion of his 80th birthday. We have known David for the better part of 20 years as our teacher, mentor, friend and colleague. Although David has been a large part of our professional lives, we are well aware that we comprise only a small part of his. Throughout an illustrious career, David has inhabited many professional worlds with equal ease, and this Festschrift reflects David's many and varied close friendships. Contributors to this volume span the Greatest Generation to Generation X; they write from five continents, and they know David from practice, government and academia. Winnowing the list of potential contributors was an extremely difficult task, and our invitations to write for the book were met with universal enthusiasm, not to mention anecdotes about David's brilliance . . . or his audacity. Although no Festschrift, much less a short preface, could ever do justice to the professional contributions of David Rosenbloom, we take this space to review them briefly, along with the story of how he got started.

David's love for life and all things intellectual began early. Always cosmopolitan, David grew up in the New Jersey suburbs and often visited New York City to see plays. He spent a year between high school and college as part of the Experiment in International Living in Mulhouse, France, where he lived with a family that made wine and *eau de vie*. He returned to New Jersey for college, majoring in French at Princeton, where he delivered his salutatorian address in Latin. During his third year at Princeton, David once again went abroad to France, this time to Paris. David's memorable episodes from Paris and outside the city include: stomping grapes in Vouvray; walking the Louvre with his art history professor, the eminent Maurice Serullaz; sharing a stage in a drama class with American actor Sam Waterson, and deep studies of Baudelaire and Mallarmé.

David loves literature, poetry and art. He wrote his senior thesis on the plays of Jean Genet, and upon graduation David received a Fulbright Fellowship to study Renaissance art in Florence. Because the professor with whom he was to study retired, David switched his formal studies to Italian poetry, studying art on his own. The same critical eye that we all know from David's tax work allows him to immediately distinguish a Sienese from a Florentine school painting by the detail of Mary's dress. David had many unique experiences during his Fulbright year. For example, at the urging of his professor, in Rome David interviewed the formidable (and

hermetic) modernist poet Giuseppe Ungaretti. On an earthlier occasion, he and two friends traveled to Forte di Marmi in the dead of winter and in a single sitting ate the complete Italian workers' meal – twice!

After deep studies in the arts, David attended Harvard Law School, where he was president of the law review and graduated magna cum laude. His first job after law school was as Special Assistant to US Ambassador to the United Nations Arthur J. Goldberg, and his second job was clerk to Supreme Court Justice Abe Fortas. With David's resume, he could have entered any area of law, and, given his humanistic studies, one may wonder what led him to tax. For that, we have the attorneys at Caplin & Drysdale to thank. Although David had studied tax with the famed Erwin Griswold, he had no special affinity for tax in law school. He joined Caplin because he liked the people and the spirit of the place. That David drifted into international tax was mere chance, but his positions within it were well chosen. For example, his time as International Tax Counsel in the Treasury Department reflected David's fascination for tax treaties and his public-mindedness, which has driven his advisory activities for the United States and other countries since then. David is fond of saying that he practices not tax, but internationalism, the process of drawing people together from the world over.

Although we have tried to give a sense of David's professional life in other areas, it is as a professor and mentor that we know him best. David has published over 140 articles on international tax (often with wordplay in their titles). Before NYU, David taught tax at the law schools of Columbia University, University of Pennsylvania, Stanford University and for many years at Harvard University. There is hardly a university or tax institution abroad where David has not at least given a paper, and he has taught full courses in Ankara, Bari, Bergamo, Bologna, Budapest, Heidelberg, Leiden, Lisbon, Mainz, Melbourne, Mexico, Milan, Neuchâtel, Padova, Pretoria, Rio de Janeiro, Singapore, Sydney, Taipei and Vienna. Internationalism, indeed!

It was David's wife Carla who convinced him to become the faculty director of NYU's International Tax Program (ITP), and we are lucky she did. David has told us candidly that it was the best thing he has done. In a career as varied and accomplished as David's, that says something.

Everyone admires (and covets) David's brilliance, creativity, intellectual curiosity and his self-assurance, but he is equally known for his contributions to the success of others, particularly alumni of the ITP. David is

intensely interested in each student, and he carefully cultivates their success. This process begins with David poring over the applications to the program with admissions officers. He strives for geographic diversity and a good mix of practitioners, academics and government officials. Admitted students receive not only an invitation letter, but a personal call. And as soon as the new students arrive in the West Village, David has a lengthy meeting with each to learn more about their backgrounds and future plans. Drawing on his deep global network, David works tirelessly to place each and every student into the post-graduation position of the student's choice. His dedication to his students and his commitment to the excellence of the ITP are unmatched. Well after they graduate, David offers career advice and help of all kinds. David's habit of always saying "yes" when alumni make requests has kept him crossing the globe to give talks and papers, to sit on panels and act as an expert witness, and it has helped him keep in touch with his legion of alumni-mentees, whose devotion to David matches David's own devotion to them. If David has ever forgotten the name or home country of an alum, we never witnessed it; he always has every biographical and professional detail at his fingertips.

Each of us served at the beginning of our own careers as an Acting Assistant Professor at NYU; we worked closely with David on all aspects of the ITP. Although we could have filled this entire book with anecdotes from our interactions with David, not to mention stories from others (and you will read some in this volume), we cannot resist including a few here.

Georg Kofler. Shortly after I graduated from the ITP (this was David's second year as a Director), and having enjoyed a truly remarkable year in New York, I had the pleasure of joining David for an evening of receptions and parties at the 2004 IFA Congress in Vienna. It was an incredible experience. It was fantastic to see international tax's greatest mingling, chatting and laughing, and for me to be in the middle of it, as David's guest. I have very fond memories of that evening nearly 20 years ago, and I am still touched by David's generosity to take me, then a young graduate, along with him. David's passion for the world of international tax law and its global community and his kindness toward his colleagues sets a high standard for us all. Over the years, I have had the pleasure to work for and with David at NYU, first as an Acting Assistant Professor from 2006 to 2008 and later as a Global Professor of Law in 2019. As must be true of many in international tax, I also regularly have the feeling that I am following in David's path, if many, many steps behind. For example, in the late 2000s, I taught for the Ministry of Finance in Taiwan, where David taught in 1986. I even managed to lay my hands on a yearbook from 1986, which

shows David, full of enthusiasm, at the blackboard with his one-of-a-kind drawings. David and I also share a passion for hiking, and whenever I send David pictures from my hikes in any country, no matter how remote the location, there is a good chance that he has already been there (and remembers everything about it). But there must be places where David has not been. Challenge accepted!

Ruth Mason. David and I started at NYU at the same time – nearly on the same day – he as Faculty Director of the ITP and I as the administrator for the tax program. In those years, David always referred to me as his deputy, and it remains the professional title of which I’m proudest. Back then, neither of us knew how universities worked, and we learned together. Perhaps because we were both so blessedly ignorant of the way things worked, when there was a vacancy for a teacher in one of the ITP courses, it seemed reasonable to us that I would fill it. Little did we know that that was not how faculty appointments work at NYU – or anywhere. I realized only many years later how difficult it must have been for David to push through my appointment. He did not mention it at the time; he has never mentioned it. But David’s ability and willingness to muscle me through the NYU bureaucracy set me on a path to become an academic, a career that I have found deeply rewarding. David’s unwavering support for me also reflects his own feminism. David is deeply committed to the equality of men and women – not so much in rhetoric, but in action, which is far more meaningful. I don’t know the precise origins of David’s feminism – only that they were early. In high school, David was a member of a literary group of eight intellectual equals – seven women plus David!

Alexander Rust. David is always full of surprises. As a true cosmopolitan, he is the right person to approach if you are looking for an excellent restaurant – literally anywhere in the world. Despite his many achievements, modesty is one of his main character traits. After he came back from a lecture in Italy, I learned from a friend that he gave the class in Italian; David did not even mention to me that he spoke Italian. Once, when David asked me what I had read lately, I mentioned that I just finished *Submission* by Houellebecq. He immediately told me the parts that he liked most about the book. David is a big fan of French existentialists and cites their works by heart in the original French. We all owe him a lot. Without him, our careers would not have worked out the same way.

* * *

We are grateful to our co-conspirators in this endeavor to put together a book worthy of our beloved mentor. First is Carla Peterson, David's wife. Among many other contributions to the celebration for David, Carla helped us identify authors from parts of David's life that were less familiar to us. Not only do we have Carla to thank for convincing David to join NYU, but Carla has also been a wonderful presence in our own lives, enlivening dinners on multiple continents. David's daughters joined our little conspiracy as well, offering guidance on various topics. From David's daughters, we get perspective. While we and everyone we know holds David in awe, to them, David is merely Dad, no big deal. John Steines and Greg Zwahlen were our operatives within NYU. John interfaced with the university, and Greg provided administrative support, not to mention decades of camaraderie. We might add that Greg and David started at NYU at around the same time, and since then David wisely would tolerate no one else as his assistant. We also thank the many people who kept our secret while making the book possible, especially our authors and the International Bureau of Fiscal Documentation, our generous publisher. We are grateful to the efforts of law students and staff at UVA who helped with editing, including James Collins, Effie Kisger, Valerie Listorti, Kelsey Massey, Hunter Shaw, and Ian Tomesch.

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28 January 2021

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