

# MARTIN B. TITTLE

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## EDUCATION

**University of Michigan Law School**, Ann Arbor, Michigan  
Juris Doctor *Magna Cum Laude*, May 2001  
Certificate of Merit Award in Estate and Gift Tax, May 2001

**University of Michigan**, Ann Arbor, Michigan  
Bachelor of Music in Piano Performance with High Distinction

## LEGAL EXPERIENCE

**Law Office of Martin B. Tittle**, Washington, DC and Ann Arbor, Michigan  
*International Tax Consultant*, Winter 2006 – present

Responsibilities: Advise clients on the tax consequences of proposed transactions and work with them to minimize their worldwide effective tax rate; contribute articles and chapters to recognized tax publications; speak at professional conferences; create and maintain web site; publish “U.S. International Tax Outlook,” a weekly newsletter

**PricewaterhouseCoopers LLP**, Washington, DC

*Manager*, Washington National Tax Services, Fall 2005 – Winter 2006

Responsibilities: Create treaty-based tax strategies; work with team to create spreadsheet model for Internal Revenue Code Section 965; advise client-contact personnel on complex transactional issues

Reason for leaving: Insufficient billable work due to internal reorganization

**Hantz Group, Inc.**, Southfield, Michigan

*Assistant General Counsel*, Spring 2004 – Spring 2005

Responsibilities: Draft and review contracts; establish intellectual property department; create patentable business methods; produce educational materials for internal use; speak at company conferences

Reason for leaving: To return to full-time tax work

**Reuven S. Avi-Yonah**, Irwin I. Cohn Professor of Law, University of Michigan Law School, Ann Arbor, Michigan

*International Tax Consultant*, Fall 2002 – Summer 2004

Responsibilities: Analyze issues regarding pending client transactions; draft/co-author scholarly articles for publication in subject areas such as value-added taxes and foreign direct investment in Latin America

Reason for leaving: To gain broader business experience

## **Michigan Court of Appeals, Lansing, Michigan**

*Research attorney, Fall 2001 – Fall 2002*

Responsibilities: Analyze pending appeals; write bench memoranda and draft proposed opinions; mentor student intern

Reason for leaving: Originally intended as one-year, postgraduate clerkship

## **PUBLICATIONS**

### **Books**

- *The Integrated 2006 United States Model Income Tax Treaty*, Vandeplass Publishing (February 2008; revised edition forthcoming September 2008) (with Reuven Avi-Yonah)
- *Permanent Establishment in the United States: A View Through Article V of the U.S.-Canada Tax Treaty*, Vandeplass Publishing (October 2007)
- *Planning for Outbound Transfers Under the Section 367(a) and 367(b) Regulations, Including Expatriations*, Practising Law Institute Tax Strategies Course Handbook (October 2007; rev. ed. forthcoming October 2008) (with Bobbe Hirsh and Alan S. Lederman)

### **Articles**

- “The Creditability of the New Mexican Flat Tax,” *Tax Notes* (forthcoming) (with Reuven Avi-Yonah)
- “A Unified Approach to Permanent Establishment by Agent in the U.S.,” 48 *Tax Notes International* 597 (Nov. 5, 2007), 2007 *Worldwide Tax Daily* 216-10 (Nov. 7, 2007)
- “The New United States Model Income Tax Convention,” *IBFD Bulletin for International Taxation*, June 2007 (with Reuven S. Avi-Yonah)
- “Achieving a Territorial Result Without Switching to a Territorial System,” 43 *Tax Notes International* 41 (July 3, 2006)
- “Comments on proposed changes to Treas. Reg. sec. 1.367(a)-3 in REG 125628-01,” July 18, 2005
- “U.S. ETI Repeal and Transition Relief,” 32 *Tax Notes International* 43 (Oct. 6, 2003), 2003 *Worldwide Tax Daily* 193-16 (Oct. 6, 2003)
- “U.S. Foreign Tax Creditability for VAT: Another Arrow in the ETI/E-VAT Quiver,” 30 *Tax Notes International* 809 (May 26, 2003)
- The FSC/ETI Controversy (2003)
- “Foreign Direct Investment in Latin America: Overview and Current Status,” Inter-American Development Bank (2002) (with Reuven S. Avi-Yonah)

### **Congressional Statements and Minor Commentary**

- “Three Problems Associated with Territorial Taxation,” 50 *Tax Notes International* 1103 (June 30, 2008)
- “Comments on U.S.-Canada Fifth Protocol and OECD Services Draft,” *U.S. International Tax Outlook* (Feb. 7, 2008)
- “International Tax Reform: Response to Sheppard,” 117 *Tax Notes* 1175 (Dec. 17, 2007)

- *U.S. International Tax Outlook* (weekly newsletter beginning Sept. 4, 2007)
- “A Projection of the Maximum Revenue Loss from Foreign Tax Credit for Value-Added Taxes,” 45 *Tax Notes International* 969 (March 12, 2007)
- “U.S. Foreign Tax Credit for VAT,” slides to accompany presentation at the January 2007 ABA Tax Section meeting in Hollywood, Florida
- Written Statement, “Kick-Off for Tax Reform: Tackling the Tax Code,” Hearing Before the Senate Committee on Finance, Aug. 3, 2006
- Written Statement, “Hearing on The Impact of International Tax Reform on U.S. Competitiveness,” Subcommittee on Select Revenue Measures of the House Ways and Means Committee, June 22, 2006
- “Principles vs. Rules: Toward a More Fundamental Formulation of Tax Law,” 42 *Tax Notes International* 769 (May 29, 2006)
- “Toward a Negative Definition of Tax Incentives,” 42 *Tax Notes International* 403 (May 1, 2006); 2006 *Worldwide Tax Daily* 85-8 (May 3, 2006)
- “Treatment of Single Limitation Loss and Overall Foreign Loss in a Sec. 965 Context,” 40 *Tax Notes International* 1091 (Dec. 19, 2005)
- Written Statement, “Hearing To Consider a Substitute to S. 1637, the Jumpstart Our Business Strength (JOBS) Act of 2003,” Before the Senate Committee on Finance, Oct. 1, 2003
- Written Statement, “An Examination of U.S. Tax Policy and Its Effect on the International Competitiveness of U.S.-Owned Foreign Operations,” Hearing Before the Senate Committee on Finance Hearing, July 15, 2003

#### **Media Quotes**

- Roger Russell, “Cost, complexity clog FIN 48 compliance,” *Accounting Today*, Aug. 18, 2008
- Roger Russell, “U.S. tax reformers need to think globally,” WebCPA, Aug. 4, 2008
- Roger Russell, “Tax haven legislation gaining momentum” WebCPA, April 14, 2008
- Roger Russell, “Is the Tax Code unfair to hedge fund investors?” WebCPA, March 31, 2008
- Kristen Parillo, “U.S. Senate Ratifies German, Belgian Treaties,” 117 *Tax Notes* 1216 (Dec. 24, 2007)
- Roger Russell, “TIPRA Draws Strong Reactions,” *Accounting Today*, June 19, 2006
- Roger Russell, “New regs would change the landscape for intangibles,” *Accounting Today*, Sept. 26, 2005
- Roger Russell, “Whose law is it, anyway?” *Accounting Today*, June 6, 2005
- Roger Russell, “Maximizing AJCA benefits requires tough calculations,” *Accounting Today*, Nov. 29, 2004
- Roger Russell, “American Job Creation Act of 2004 headed to White House,” WebCPA, Oct. 13, 2004
- Roger Russell, “Repeal of export tax rumbles on,” *Accounting Today*, July 12, 2004
- Roger Russell, “House passes ETI repeal,” WebCPA, June 21, 2004

- Roger Russell, “JOBS sails through Senate,” *Accounting Today*, June 7, 2004
- Roger Russell, “U.S. feels backlash for failing to pass JOBS Act,” *Accounting Today*, April 19, 2004

## **BAR ACTIVITIES**

Member, State Bar of Michigan – Tax Section; State and Local Taxation Committee

Member, Bar of the District of Columbia Court of Appeals – Tax Section

Member, American Bar Association – Taxation Section; Committee appointments:

Foreign Activities of U.S. Taxpayers, U.S. Activities of Foreign Taxpayers,

Formation of Tax Policy, and Value Added Tax and Other Consumption Taxes

Vice-chair, American Bar Association Report on Proposed Revision of Income Tax Regulations under Sections 358, 367, 884, and 6038B Dealing with Statutory Mergers or Consolidations under Section 368(a)(1)(A) Involving One or More Foreign Corporations, May 2005