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My 40+ Years With the Minnesota Program

My First Time at the University of
Minnesota Law School

My contribution will mainly focus on the early years of the program. For younger readers, some of what I say may seem a bit exotic. Almost as if it took place in another time, in another universe. And so it is! Because when I try to remember what it was like 40 years ago, it feels like a lot of things were so different from now. Just think, people used typewriters and alcohol stencils! Carbon paper! Faxes! So bear with me if the text is somewhat biographical in content. Think of it as a document of the times to be exhibited next to a stuffed professor of tax law in a legal museum.

It is more often coincidence than conscious choice that leads to the career or profession you have chosen. And it doesn't have to be bad at all! Here is the series of events that set me on the path that made me spend about two years at the University of Minnesota.

On a summer day in 1976, together with a fellow reserve officer, I lead a shooting exercise at Tofta firing range, Gotland. The time after I graduated from high school in 1973 consisted of various military service, UN service in Cyprus and Sinai, work as a caregiver at a youth welfare school, and I needed more structure in my life. I tell my colleague, Robert Wikholm, that I don't know what I will do in the fall. Robert is studying law in Uppsala. Of course, he suggests that I should study law. Fears that my math skills are too shallow to cope with the 30 credits (in current terminology) in business and economics that were then part of the law program are rightly dismissed.

It was fortunate that I followed the advice. The fall of 1976 was the last time admittance to the law school was unrestricted. Perhaps I would not have been accepted if I had applied the following year. Since Robert was active at Västgöta Nation, he of course also led me there.¹ In addition, he was later amanuensis in tax law for Professor Nils Mattsson, and I was asked in 1980 to succeed Robert in that position. Nils was then spending a year as a visiting professor at Boston College Law School,² so in the beginning I was mostly dealing with the then Associate Professor Sture Bergström.³ But when Nils came home and we got to know each other a bit, he had a suggestion. He asked me if I was interested in doing a PhD in tax law, since he and Professor Gustaf Lindencrona in Stockholm had received funding from Riksbankens Jubileumsfond for a project on the tax law rules for transfer pricing in multinational groups. Without really thinking about it, I jumped on the project.

My part of the project was to write about US transfer pricing rules, which were then among the most advanced in the world, and compare them with the Swedish rules. The Swedish part was to be written by a doctoral student at Stockholm University, and the idea was that this person, who started his project in 1982, would be one year ahead of me and therefore there should be a ready-made basis for me to compare with. To learn more about US tax law, I wanted to do a Master's degree in the US. This was long before all the exchange programs that now exist, and already the application procedures could be very cumbersome. But with the PhD project as a basis, I had the privilege of becoming a Fulbright scholar. As such, I could specify three universities where I wanted to study. The Uppsala – Minnesota agreement was already in place, so even though I was outside of the Minnesota program, I knew I was welcome at Minnesota. My prospects for preparing my graduate studies were better there. I was admitted to the University of Minnesota and to Harvard, but opted out of the latter.

¹ A student nation where I have had the pleasure of being the Inspector since 2011.

² Where Hugh Ault and Paul McDaniel were professors of tax law, both with strong Swedish connections. Hugh received an honorary doctor at Stockholm University and Paul at the Faculty of Law in Uppsala.

³ Sture was a good friend who was born into Academia. His father was professor of private law. Sture was well versed in all the invisible norms of the Academy, and often gave me good advice. Sture became a professor in Lund and passed away in 2004.

The Fulbright Scholarship did not involve much money, but mostly prestige and facilitation of the application process.⁴ Bob Stein, dean of UMN Law School, asked Swedish-born Maynard B. Hasselquist, a senior partner at one of the leading law firms in Minneapolis, Dorsey & Whitney, to arrange for me to become a “research assistant” in the firm’s international department. This meant that I got to enter another context, fun and relevant work tasks, and social contacts that last.⁵ The rate of pay in the fall of 1982 was \$10 an hour, but it was raised to \$15 the following spring when Mike Olsen, the director, decided that I was worth the money. I am very grateful for the invaluable support by Bob Stein and Maynard B. Hasselquist.

A third-generation Swede, Maynard grew up in a small town in Minnesota. He did not learn English until school. Our dean at the time, Anders Agell, from Småland, said that Maynard spoke a 19th century Småland language. Maynard was a fixed point in my life. Every month he invited me to the American Swedish Institute, where they served pea soup and pancakes. For Christmas we had lutefisk, which was considered exotic. The local version was spiced up with melted butter.

One of the advantages of being a lawyer as a Fulbright scholar was the compulsory Introduction to American Law course. It was taught for a few summer weeks at Georgetown University in Washington, D.C. I gained useful insights into the differences and similarities between common law and civil law, constitutional law, etc. but also practical exercises in dealing with American legal sources. Little did I know that two decades later I would be a visiting professor at Georgetown University.

The journey to Minneapolis began with a Greyhound bus, lots of luggage, and took several days. Once there, I had my first home, living with other students in a house at 4016 Linden Hills Blvd. The house was later owned by law professor Dan Gifford and his wife Ann, also a lawyer.⁶ The mansion was an older Victorian-style house, but it got cold in the fall. I

⁴ The Sweden-America Foundation provided a grant.

⁵ Some younger lawyers invited me along a few times for poker night, the stakes were cents, not dollars. Some other guys showed up, and after a while they asked me if I might be from the Iron Range. It was a big open pit mine in northern Minnesota, so I was proud that my English was so good that they thought I was American. However, my Dorsey friends brought me down to earth. People from the Iron Range spoke with an accent, usually Finnish-influenced.

⁶ Dan Gifford was a visiting professor in Uppsala as part of the exchange in 1988 and 1992.

had a machine that popped popcorn with hot air. If you took the hood off in the morning, wrapped a blanket around you and stood over the machine, you soon became warm.

The device didn't last long, and I then managed to find an apartment on the edge of downtown Minneapolis at 1502 Laurel Avenue. The area is now in good shape but was very run down at the time. I was probably the only person who wore a suit to work. There was a robbery in the laundry room, one day a person had been shot on the sidewalk outside the house. In the back seat of my fabulous Chevrolet Impala Station wagon, homeless people sometimes slept.⁷ But, I had my own apartment! And I could walk to Dorsey & Whitney on the ingenious system of walkways through garages, office buildings and skyways that characterized the inner city. Hence, one could walk sheltered during the harsh winter.

I was the only one on the newly started master's program in law, which meant that I could freely choose courses. I chose Tax I and Tax II, Business Planning, International Tax, and finally a thesis. I was of course a bit nervous about the different teaching methods used in an American law school. It was especially the Socratic method, almost infamous from the movie *The Paper Chase*, that would be new to me. But in reality teaching was less intimidating. The tax courses (and other courses as well) used casebooks as teaching aids. For each lesson, a number of pages with edited legal cases, comments by the authors, references to legal texts, etc. was the assignment. It worked well. The course requirement for the exam was simply as far as we had come in the book in class. It felt different, as I was used to the course requirements being the books etc. that were listed, regardless of what was covered in class.

In addition, teaching was done in fairly large groups. The first-year courses were probably divided into normal-sized groups, but after that there was one group per course, regardless of the number of students who signed up. The course Tax I had about eighty participants, Tax II maybe 30. Professor Leo J. Raskind taught both with a friendly Socratic method. If you had not prepared, you had to let him know before the class, otherwise he assumed that you could take questions.

⁷ The car was a 1973 model, i.e. before the oil crisis that year. It consumed 4 liters per mile in city traffic and 2 liters on highway if you did not drive over 80 km/h. Therefore cheap, 400 dollars I paid and according to a friend the car was good. His method was to check if the cigarette lighter worked...

Out of curiosity, I once attended a class with Barry C. Feld, the professor of criminal law who visited Uppsala several times. Barry argued (against his convictions) provocatively for the death penalty in front of a hundred students, hoping that someone would protest. But it took quite a while and his arguments became quite extreme before a brave student started to argue with him.

I would think that Uppsala's educational reform, problem-based learning, which was discussed and introduced in the early 1990s was influenced by the Minnesota experience. Those responsible for that reform know more about this.

My master's thesis was entirely devoted to my thesis area; the US tax rules for transfer pricing in multinational groups. Towards the end of the spring semester, I collected source material to take home to Sweden. There was no Internet, so the alternative of using Lexis and Westlaw from Sweden was out of the question. In the end, I had 6–7 full American mailbags with court cases, articles and other items, which were sent by sea.

At UMN there were three professors of tax law. Leo J. Raskind was the one who was my mentor during the academic year. Very knowledgeable, friendly and generous with his time. The other two were Ferdinand P. (Andy) Schoettle, who came to visit Uppsala, a specialist in state taxation, and Steve Scallen, who taught the Business Planning course. My days were split between the law firm and the university, which meant I had no spare time. The evenings were late.

At regular intervals, Dean Bob Stein took the time to have a chat with me in his office to make sure I was okay. And in the fall of 1982, our own Professor Stig Strömholm was there, the first in our faculty exchange. Stig also made several invitations to talk, which I appreciated. Bob once expressed some concern that Uppsala had chosen perhaps the most prominent of our professors as the first visiting professor. UMN would have difficult to respond with someone at the same level but it has worked out well. The first one to go to Uppsala was former UMN dean Carl Auerbach. Both sides have later sent visiting professors at different stages of their academic careers.

An interesting observation was that although the American students were nice and friendly, they were fully occupied with their studies and careers. A Swedish student was somewhat exotic, but not one to spend too much time with. However, I made three really good friends, with whom

I am still in contact. I also took the car every fourth weekend to visit my “stepsister” and her family in Fargo, a journey of about four hours.⁸

The Law School was and still is on the West Bank, right next to an area called Seven Corners. In the 1980s, it was still a genuine area with a lot of bars, and Bob Dylan had performed there early in his career.⁹ For law students on the West Bank, Seven Corners was a little oasis of cheap food and drink. Now it has been demolished and rebuilt, large apartment complexes have been added, a hotel, etc., so the character and atmosphere has changed. A stone’s throw from Seven Corners is Riverside Avenue, which includes Riverside Plaza, a large apartment complex that had many students as tenants. Until the first part of the 20th century, the street was called Snose (snus) Avenue, because many Scandinavians lived there. Nowadays, the area is mostly inhabited by immigrants from Somalia.

I had friends who shared an apartment on Riverside Avenue. Among other things, we had a small party when the last episode of M*A*S*H was broadcast for the first time. At that time there were no play services etc., so we had to take the opportunity to see the episode directly when it was broadcast. The show was a classic already then. And we weren’t alone in the Twin Cities (Minneapolis and neighboring St. Paul) in celebrating the final episode. The local newspaper, the Minneapolis Star and Tribune (now the Star Tribune), published flush ratings, which showed that this show was the most watched ever. It was based on the water consumption of the municipal water plant at the end of the broadcast. All viewers went to the toilet when the program was over!

Every fortnight I went to the Wilson Library to read Dagens Nyheter. They were sent with that periodicity from Sweden, so there were a number of newspapers waiting to be read. But it is not much fun to read old news. Contact with Helene, who later became my wife, was by telephone. My memory is that for cost reasons, telephone cards were used which meant that you called a number in the United States, through which you were connected to the Swedish number. Helene came for a longer visit in the fall, I went home over Christmas and New Year, and

⁸ “Stepsister” Lois was 17 years old when she was an exchange student in 1963 and part of our family for a year.

⁹ Dylan also lived for a while in the Dinkytown student area on the East Bank, the university campus east of the Mississippi. Between the West Bank and the East Bank is a long bridge where a built-in walkway protects pedestrians from the bitter winter cold.

then she came over to the US at the end of April when I finished my exams. I had traveled with the Impala first to Washington to meet people at the IRS and Treasury Department, and was also warmly received by Professor Leif Mutén,¹⁰ Senior Advisor at the International Monetary Fund, and continued to New York to meet Helene.¹¹ From there we went via Niagara Falls back to Minneapolis. After graduation we cruised with the Impala in 80 km/h through the USA down to San Diego.

Completion of the thesis in 1987

In March 1987, I returned to Minnesota to update my American source material and complete the thesis. Conveniently, my supervisor, Professor Nils Mattsson, was that spring a Uppsala visiting professor at UMN. My stay began with a major kidney stone attack, which provided interesting insights into American health care. Badly affected by pain, I was admitted to the UMN hospital, and had to answer a number of questions, including about my age. I first answered 21, saw in Helene's eyes that it was wrong, increased to 28, before I then arrived at the right answer (33). In addition, financial guarantees were required. Nils had a credit card, and in due course I got the money back on my travel insurance. But I wonder what would have happened if Nils had not helped me.

My PhD colleague should have finished the Swedish part the year before, and I should have had his results to compare US law with. Now he did not finish until 1990, and I had not even got access to any preliminary results. This meant that I now had to quickly write a section on Swedish law. The legal situation as such was of course no news to me, but the section had to be written and there was a need for source material. In the basement of the law school, however, there had been plenty of Swedish tax literature, etc. for some years. When tax expert at Federation of Swedish Industry, Professor Dag Helmers, retired, he donated his private library to UMN. It was a goldmine for me.

¹⁰ Leif received his PhD from the Faculty of Law in Uppsala in 1959, and was professor of financial law there from 1961 to 1968, before being recruited to the IMF. He returned to Sweden in 1991 to a newly created professorship at the Stockholm School of Economics, and I succeeded him in 1996.

¹¹ I had discount coupons for the Waldorf Astoria, and it was a special feeling to turn into Manhattan with all the other cars at a safe distance because their drivers could tell from my Minnesota plates that I was not from New York.

I worked very hard on the dissertation until I returned home at the end of August. We had swapped homes and cars with the professor and director of the UMN Law Library, Kathleen Price. She had a nice townhouse, filled with pink plastic flamingos inside and out, in a neighborhood called Uptown. Uptown was largely populated by so-called DINKs, i.e. double income, no kids. It was close to Lake of the Isles, many restaurants etc. and good bus connections to UMN. Kathie got our five-room apartment on Storgatan within walking distance to Juridicum, and a manually shifted Renault that had to be driven through a narrow portal in a slightly uphill direction before reaching the street. She had only driven an automatic car in the US, and it was a very exciting experience for her to drive our car.

Helene who did research at Dept. of Sociology also had time to support my thesis work in the best possible way. She scouted out bars with happy hours, where we took a few hours' break with food before it was time to get back to the manuscript. When I returned to the townhouse late in the evening, we took a walk around the Lake of the Isles. It was an intense but very enjoyable period.

Responsible for the Minnesota exchange 1988–1991

After returning home and obtaining my PhD¹², I applied for and was awarded a lectureship in tax law, becoming an associate professor in 1988. At that time I was also appointed responsible for the Minnesota exchange, a role I held until 1991. That meant responsibility for both the faculty exchange and the student exchange. Probably our dean appointed the professor who would go, but I was to some extent involved in the practical issues. The faculty exchange normally took place in the spring semester, and I usually took care of the American visiting profes-

¹² On the thesis *Prissättning inom multinationella koncerner*, Iustus Förlag, 1987. As CEO of the publisher, I was able to ensure an unusually short production time, but also that the thesis was given number 13 in *Skrifter från Juridiska fakulteten i Uppsala*. Fate was even more challenged by the fact that the defense took place on Friday, November 13. If we could, we would have started at 13.13, but it was traditionally at 10.15. At that time, it was a tradition that the new doctoral candidate offered sandwich cake in the Blue Room at the faculty while the examining committee met, so there was simply no time to get through the entire day's program if the defence started after lunch.

sor socially and professionally. He or she gave an introductory course in American law and also taught at the “Summer School” organized for American students. It lasted 5 to 6 weeks, from mid-May to midsummer.

For Uppsala, I would select ten students to study at UMN in the fall semester. My recollection is that it was popular and that we always had too many applicants. One issue that caused some discussion was the differences in the way Swedish and American universities were financed. In our case, no course fees were charged, while UMN did charge tuition. The solution was that UMN took a fee from the American students who attended the program in Uppsala, and with the help of these funds the Swedish students could be exempted from tuition. There were initially 25 American students studying at the Summer School, which in terms of time roughly corresponded to the time the Swedish students studied at UMN. UMN accepted students from all over the USA for the Summer School. Some of the people in charge from our side were not so happy with the arrangement, but I was positive, and it worked. It became a quid pro quo.

Later, the summer program was discontinued, and then problems arose because there were fewer American students who wanted to come for a full semester. A US law degree is only three years compared to our four and a half. Many US students did not want to go and, so to speak, waste a semester taking courses abroad. The result was that fewer Swedish students could go to Minneapolis. However, when we started a master's program in tax law, I made sure that American students could study the fall semester in Uppsala, and in the spring semester write a thesis within the framework of our master's, albeit remotely.

During my years in charge, I found that not all the students we sent came back, at least not right away. Out of ten students, seven returned, but three stayed, often because they found love. Over time, the love cooled and two more returned, but one in ten stayed for a longer period of time for various reasons.

In Minneapolis, our students were regularly well received. For a few years, Swedish descendant and successful businessman Curtis Carlsson (founder of the Radisson Group) invited the Swedish students to his VIP lounge to watch the Minnesota Twins play baseball. Much appreciated. Other arrangements, courses and accommodation also worked perfectly.

Because I had spent so much time at UMN, I usually knew the professors who came to Uppsala quite well. It was fun to take care of them, and

during the Summer School I made sure they got to experience Swedish midsummer celebrations.

Part of the assignment as Minnesota coordinator involved being a member of the board of SINAS, the Swedish Institute for North American Studies, which was then headed by Professor Erik Åsard.¹³ On the same board was a representative of the Fulbright Foundation in Stockholm. She once mentioned the problem that Swedish professors were often (typically Swedish) cautious in their assessments of their disciples, when letters of recommendation etc. are written in connection with scholarship applications, applications to American universities etc. Swedish students are then easily put at a disadvantage compared to, for example, students from other countries where the professors for the same standard of the students raise them to the skies. I have learned this during my professional life. If I have believed in the student, he or she has received really good letters of recommendation to stand up to the competition. I have never been disappointed with anyone, they have done well.

After 1991

In the early 1990s, the law firm Dorsey & Whitney donated money to UMN Law School in honor of the aforementioned Maynard B. Hasselquist. I was invited in September 1993 to give the first Maynard B. Hasselquist lecture. Since Sweden was about to become a member of the European Communities (EC, now the European Union, EU), I chose to talk about the tax consequences of the upcoming membership.¹⁴ That academic year I was a visiting researcher in Munich, and the whole family went with me to Minneapolis. Professor Dan Gifford and his wife Ann were kind enough to let us stay in their house, at 4016 Linden Hills Blvd, the same house I lived in when I first came to Minneapolis in August 1982. The circle was complete!

From 1994 to 2008 I was away from the Faculty of Law in Uppsala.¹⁵ This meant less contact with the Minnesota program, but when friends from UMN came as visiting professors, I made sure we met. All the more

¹³ Today, SINAS is led by Professor Dag Blanck.

¹⁴ Tax Views on EC Membership, *Juridisk Tidskrift* 1993/94 pp. 593 et seq.

¹⁵ Professor in Umeå 1994–1995, and at the Stockholm School of Economics 1996–2008.

fun that I made it back to the faculty for the 25th anniversary celebration in 2008.

In the spring of 2013, I finally had the opportunity to teach at UMN myself. I was joined by my son Henrik, who took the opportunity to study a semester in the music program at UMN. UMN arranged a guest researcher residence in Dinkytown, on the East Bank. It was walking distance across the Mississippi River to the Law School, which is on the West Bank. Since it was closest to walk across the 10th Ave. Bridge, I had no protection from the elements. In the wintertime, the walk could get really cold. I had 12 students in my course on European Corporate Taxation, it was fun to teach.

In conclusion

The Uppsala – Minnesota program, now celebrating its 40th anniversary, is unique. Not only has it existed longer than perhaps any other similar program. It has also survived changes in terms of competition with other exchange programs that our faculty and Uppsala University have. There are certainly many reasons for this. The faculty exchange is an important factor in the success of the program. On both sides there are many professors who have had pleasant and instructive stays at the other university, where friendships have been made and where an understanding of our different academic environments has been built up. The importance of including visiting professors in various social contexts, taking them out to lunch and inviting them home for dinner cannot be overemphasized. This is especially true when American faculty come to Uppsala. Language is then a barrier, even though much information about what happens at the faculty, the University and in Uppsala is available in English.

I am happy and grateful to have been part of the program for much of these 40+ years. It has given me a lot both personally and professionally.