

**CURRICULUM VITAE
ALAN SCHENK
DISTINGUISHED PROFESSOR
WAYNE STATE UNIVERSITY LAW SCHOOL**

OFFICE INFORMATION

Wayne State University Law School
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EDUCATIONAL BACKGROUND:

B.S. Accountancy -- University of Illinois, 1961
LL.B. -- University of Illinois, 1965
LL.M. in Taxation -- New York University, 1966

TEACHING AND RELATED EXPERIENCE AND HONORS:

Distinguished Professor, Wayne State University – since 2011
Academy of Scholars, inducted 2019
State Bar of Michigan, John W. Reed Michigan Lawyer Legacy Award - 2017
Professor of Law, Wayne State University Law School, since 1969
Associate Dean, Wayne State University Law School, 1973-74 & 1975-76.

Visiting Professor

Duke's Sanford School of Public Policy, Fall, 2012
University of Sydney Law School, Spring, 2012
University of Michigan Law School, Fall, 2009 & Fall, 2004
California Western School of Law, Spring, 2008
University of San Diego School of Law, Spring, 1999 (also 1981-82)
University of Iowa School of Law, 1970

Africa Tax Institute, Value-Added Taxation Module (2007-2009), and Masters Program in Taxation (2009)

Participating Professor, Harvard Law School, 1996-1997, and 1999-2002.

Adjunct, York University, Osgoode Hall Law School, Toronto, Winter, 1993.

Adjunct Professor, University of Windsor Faculty of Law, 1991-93.

Professor-in-Residence, Office of Chief Counsel, IRS, 1984-85.

Academy of International Taxation, co-sponsored, Ministry of Finance, Republic of China, and Southern Methodist University School of Law. Value Added Tax in the 1984, 1986, 1987, 1989, 1991-1995 Academies.

Courses Taught Recently:

- Federal Income Taxation
- Business Planning
- Accounting for Lawyers
- Corporate Taxation
- Consumption-Based Tax (predominantly value added tax)

TEACHING AND OTHER ACADEMIC AWARDS:

Distinguished faculty award, Michigan Association of Governing Boards of State Universities (1996).

President's Award For Excellence in Teaching, Wayne State University, 1995.

Donald Gordon Award for Teaching Excellence, presented by Alumni Association, Wayne State University Law School, 1983 and 1986.

Professor of the Year teaching awards from students, Wayne State University Law School – 2017, 2015 & 1987.

PROFESSIONAL AFFILIATIONS:

Michigan Bar Association, the United States Tax Court, and the United States Supreme Court.

Member

- American Bar Association
- ABA Tax Section Committee on Value Added Tax
 - Chair – 2003-2005, 1988-1990; Vice-chair 2001-02; 1986
 - Member-- 1971-86, 1988 until folded into Tax Policy Comm.
- Michigan Bar Association

Certified Public Accountant

PUBLICATIONS:

A. BOOKS and CHAPTERS

1. DETROIT'S WAYNE STATE UNIVERSITY LAW SCHOOL: Future Leaders in the Legal Community (Wayne Press April, 2022).
2. Schenk, Thuronyi, and Cui, VALUE ADDED TAX: A COMPARATIVE APPROACH, 2d ed. (Cambridge University Press 2015). Chinese translation published by Commercial Press in China.
3. VAT Design and Some Lessons from Victor, in V. THURONYI & G. MICHELSE, ed's, TAX DESIGN ISSUES WORLDWIDE (Kluwer 2015).
4. Prior U.S. Flirtations with VAT, in THE VAT READER: WHAT A FEDERAL CONSUMPTION TAX WOULD MEAN FOR AMERICA (Tax Analysts 2011).
5. Worldwide v. Territorial Tax Systems: Comparison of Value Added Tax and Income Tax, in M. LANG, P. MELZ, & E. KRISTOFFERSSON, ED'S., VALUE ADDED TAX AND DIRECT TAXATION: SIMILARITIES AND DIFFERENCES (IBFD 2009).
6. "Financial Services" and "Gambling and Lotteries," in R. KREVER, ED., VAT IN AFRICA, Pretoria University Law Press (2008).
7. Co-author (with Oliver Oldman) VALUE ADDED TAX: A COMPARATIVE APPROACH (Cambridge University Press 2007).
8. Financial Services and the Value-Added Tax, ch. 5 of HOWELL H. ZEE, ED., TAXING THE FINANCIAL SECTOR: CONCEPTS, ISSUES, AND PRACTICES (IMF 2004), edited version of article with Mr. Zee listed under articles.
9. Co-author (with Oliver Oldman), VALUE ADDED TAX: A COMPARATIVE APPROACH , WITH MATERIALS AND CASES (Transnational 2001).
10. Author, GOODS AND SERVICES TAX: THE CANADIAN APPROACH TO VALUE-ADDED TAX, CCH Canadian Ltd., September, 1993.
11. Reporter, MODEL VALUE ADDED TAX STATUTE AND COMMENTARY, American Bar Association (Feb., 1989). (The proposed bill was introduced by Senator Hollings in 1991 & 1995.

12. Author, VALUE ADDED TAX IN THE UNITED KINGDOM, Commerce Clearing House, Inc., Chicago, 1976.
13. Tax Aspects of Midstream Transactions, in CLOSELY HELD CORPORATIONS, IICLE 1996 & 1999 supp., and previous editions).

B. ARTICLES and CONFERENCE PAPERS

1. Comment: VAT on Gambling, in R. DE LA FERIA, ED, VAT EXEMPTIONS: CONSEQUENCES AND DESIGN ALTERNATIVES 217 (Wolters Kluwer 2013).
2. Taxation of Financial Services (Including Insurance) Under a United States Value Added Tax, 63 Tax Law Rev.409 (2010), based in part on presentation at the American Tax Policy Institute conference on Structuring a Federal VAT: Design and Coordination Issues, Feb. 18 & 19, 2009.
3. Worldwide Versus Territorial Tax Systems: Comparison of Value Added Tax and Income Tax, conference on Value Added Tax and Direct Taxation – Similarities and Differences, Vienna University of Economics and Business, March 26-28, 2009.
4. Book Review: R. BIRD & P.P. GENDON, THE VAT IN DEVELOPING AND TRANSITIONAL COUNTRIES (Cambridge University Press), in International VAT Monitor, May, 2008.
5. Italy's IRAP: An Analysis from Across the Atlantic, 17 Int'l VAT Monitor 242 (July/Aug. 2006).
6. Consumption Taxation and Financial Services: Departure From the European Approach, published in Japanese language in 2004, 2 Tax Research 116, published by the Japan Tax Association, February, 2004.
7. Consumption Taxation and Financial Services: Relevance of Foreign VATs for U.S. Businesses, U.S. branch reporter for 57th Congress of the International Fiscal Association, Australia, Aug/ Sept, 2003.

8. Treating Financial Services Under a Value-Added Tax: Conceptual Issues and Country Practices (with economist Howell Zee) (22 Tax Notes Int'l 3309 (June 25, 2001).
9. Radical Tax Reform for the 21st Century: The Role for a Consumption Tax, 2 Chapman University Law Review (Spring, 1999)
10. A Federal Move to a Consumption-Based Tax: Implications for State and Local Taxation and Insights from the Canadian Experience, 3 The State and Local Tax Lawyer 89 (1998).
11. The Plethora of Consumption Tax Proposals: Putting the Value Added Tax, Flat Tax, Retail Sales Tax, and USA Tax into Perspective, 33 Univ. San Diego Law Review 1581 (1996).
12. Japanese Consumption Tax After Six Years: A Unique VAT Matures, 69 Tax Notes 899 (Nov. 13, 1995), reprinted in 11 Tax Notes Intl. 1379 (Nov. 20, 1995).
13. VAT Debate Stimulated by Tax Reform Hearings in the United States, 6 Int'l VAT Monitor 204 (July/Aug. 1995).
14. The Business Activities Tax: Have Senators Danforth & Boren Created a Better Value Added Tax? (with Oldman), 65 Tax Notes 1547 (1994). Reprinted in 10 Tax Notes Intl. 55 (Jan. 2, 1995).
15. Taxation of Financial Services Under a Value Added Tax: A Critique of the Treatment Abroad and the Proposals in the United States, 9 Tax Notes Intl. 823 (Sept. 12, 1994). Reprinted in 8 The Insurance Tax Review 1717 (Dec. 1994).
16. Choosing the Form of a Federal Value-Added Tax: Implications for State and Local Retail Sales Taxes, 22 Capital University Law Review 291 (1993).
17. Administrative Costs of a U.S. Value-Added Tax: A Description and Analysis of the Report of the United States General Accounting Office, VAT Monitor, Aug/Sept 1993.

18. Recent Activity in the United States Involving Value Added Tax, VAT Monitor, Aug/Sept 1992, p. 2.
19. A Model Value Added Tax Statute for the United States, VAT Monitor, September, 1990, p. 2.
20. Policy Issues in the Design of a Value-Added Tax: Some Recent Developments in OECD Countries, 1 Tax Notes Intl. 111 (July, 1989).
21. The Canadian White Paper on Sales Tax Reform and the Model Value Added Tax Statute for the United States: A Comparative Analysis, 26 Osgoode Hall Law Journal 629 (1988).
22. Japanese Consumption Tax: The Japanese Brand VAT, 42 Tax Notes 1625 (1989).
23. Value Added Tax: Does This Consumption Tax Have A Place In The Federal Tax Structure?, 7 Virginia Tax Review 207 (Fall, 1987).
24. The Business Transfer Tax: The Value Added by Subtraction, 30 Tax Notes 351 (1986).
25. Shareholders' Voting and Appraisal Rights in Corporate Acquisition Transactions (with S. Schulman), 38 Business Lawyer 1529 (1983), reprinted in large part in Herwitz, Business Planning: Materials on the Planning of Corporate Transactions 641-657, Temp. 2d Ed., 1984.
26. The Value-Added Tax as a Replacement for Part of the Corporate Income Tax, 9 Tax Notes 767 (1979).
27. The Michigan Single Business Tax: A State Value Added Tax?, 8 Tax Notes 411 (1979), reprinted in 58 Michigan Bar Journal 392 (1979).
28. Other articles on domestic and international income tax issues.

- C. Principal draftsman or contributing author of the following reports of the Value Added Tax Committee of the Section of Taxation, American Bar Association:
 - 1. Principal draftsman, along with Oliver Oldman, Analysis of Tax Treatment of Financial Services Under a Consumption-Style VAT: A Report of the American Bar Association Section of Taxation Committee on Value Added Tax, 44 Tax Lawyer 181 (Fall, 1990).
 - 2. Principal draftsman, Evaluation of an Additive-Method Value-Added Tax for Use in the United States, 30 The Tax Lawyer 565 (1977).
 - 3. Technical Problems in Designing a Broad-Based Value-Added Tax for the United States, 28 The Tax Lawyer 193 (1975).
 - 4. Should the United States Adopt the Value-Added Tax? A Survey of the Policy Considerations and Data Base, 26 Tax Lawyer 45 (1972).

- D. A Tribute to Professor Stephen H. Schulman, 47 Wayne L. Rev. 1 (2001).

OTHER PROFESSIONAL ACTIVITIES:

- A. Member of Editorial Board of the International VAT Monitor, published by the International Bureau of Fiscal Documentation, including:
 - 1. Comments in the International VAT Monitor, includes "Extra-Territorial Effect of VAT Decisions?", November/December 2013.
 - 2. Subnational VATs: Prospects Improve in the European Union and Elsewhere, But Are Dim in the United States, 18 Int'l VAT Monitor 428 (Nov./Dec. 2007).

- B. CONFERENCE ORGANIZER -- along with Oliver Oldman, of an international invitational conference on the Administrative Aspects of a Value-Added Tax, co-sponsored by Wayne State University Law School and Harvard University International Tax Program, in cooperation with the American Bar Association Section of Taxation on October 11 and 12, 1990.

C. LECTURES AND CONFERENCE PARTICIPANT

1. Commentator on Taxation of Gambling in Israel, Oxford University Centre for Business Taxation, VAT Exemption Conference, April 15-16, 2010
2. Lecture, Sun Yat-Sen University School of Law, Guangzhou, China, May 13, 2009.
3. Panelist, Financial services and Value Added Tax, American Bar Association Section of Taxation Committee on Value Added Tax and Other Consumption Taxes, New Orleans, January, 2009.
4. Input Tax, Refunds and Fraud, panelist, American Bar Association Section of Taxation Committee on Value Added Tax and Other Consumption Taxes, Washington, DC, May, 2006.
5. Chair and Panelist, American Bar Association Tax Section Committee on Value Added Tax and Other Consumption Taxes, meetings in Washington, DC in May, 2005, and in San Diego in January, 2005.
6. Seminar for Tax Court of Canada Justices, principles of value added tax and how the Canadian Goods and Services Tax fits into the international panoply of VATs, May 25, 2004, Ottawa, Canada.
7. Panelist, 57th Congress of the International Fiscal Association, Consumption Taxation and Financial Services, August/September, 2003, Sydney, Australia.
8. Congress Speaker on Consumption Taxation and Financial Services, 31st Annual Conference of the USA Branch of the International Fiscal Association, February 27-28, 2003.
9. Discussant, University of San Diego School of Law, Symposium on Tax Reform, March 21, 1999
10. Lecture, Radical Tax Reform for the 21st Century: Role of a Consumption Tax, Chapman University School of Law Tax Institute on Federal Tax Policy in the New Millennium, November 13, 1998.

11. Lecture, A Value Added Tax, Flat Tax, or National Sales Tax: Implications for Fiscal Federalism, Legal Practice, and the Academy, California-Western law School, March 24, 1998.
12. Lecture, Tax Aspects of Ongoing Business Transactions in C or S Corporation, Partnership, or LLC, Illinois Institute for Continuing Legal Education, Springfield and Chicago, Illinois in March 1997 and January, 1996; and Phoenix, AZ in March, 1996.
13. Conference on the Japanese Consumption Tax, sponsored by Temple University Law Program in Japan, November 24, 1995.
14. Mini-program entitled "A Primer on Value Added and Other Consumption Taxes," at the American Bar Association Section of Taxation meeting in Washington, DC in May, 1995.
15. Luncheon speaker, "Review of Federal Value Added Tax Proposals," Georgetown Law Center's 18th State & Local Tax Institute, 1995.
16. Taxation of Financial Services Under Various Forms of Value-Added Tax and Lessons From Foreign Experience, National Tax Association, Taxation of Financial Services Conference, Feb. 25, 1994.
17. Discussant, "The Value Added Tax: Coming to America?", Tax Analysts conference, Washington, DC, July 16, 1993.
18. Other speeches at national or international conferences or forums.

C. PUBLIC INTEREST ACTIVITY

1. Foreign expert, Canadian government, fall, 2013.
2. Foreign expert, International Symposium on The Reform and Legislation of Value Added Tax of China, Zhenjiang, China, May 26 & 27, 2009.
3. Technical Advisor, International Monetary Fund (1996-2016), drafting and reviewing sales and value added tax legislation and implementing regulations for developing countries and emerging economies of eastern Europe, including Tajikistan, Azerbaijan, and the Ukraine; the African countries of Ghana, The Gambia, Botswana, Namibia, Swaziland, Lesotho, Malawi, and Ethiopia; the Caribbean countries of Anguilla, Dominica, Grenada, St. Kitts and Nevis, St. Lucia, Turks and Caicos Islands, and The Bahamas. Principal or contributing author of texts of value added taxes posted on the IMF website: www.imf.org/external/np/leg. Go to Tax Law Drafting Samples: VAT.
4. Testified before the U.S. House Ways and Means and Senate Finance Committees, including on the replacement of the federal income tax.
5. Discussant on tax issues on television and radio.