



Canadian Tax Foundation Lifetime Contribution Award

This is the most prestigious award given by the Canadian Tax Foundation.

The purpose of this award is to celebrate and honour those individuals who have made substantial and outstanding contributions to the Foundation and its purposes through their volunteer efforts and body of work over a number of years, and to inspire and encourage others to contribute to the Foundation.

These contributions could include:

- participating on conference committees;
- writing books or contributing articles in the *Canadian Tax Journal*, newsletters, and other Foundation publications;
- serving as the editor of a Foundation publication or as a member of an editorial board;
- participating as a speaker, author, or moderator at annual, regional, and special conferences;
- contributing to other volunteer efforts that, in the view of the Selection Committee, are important;
- participating on the Board of Governors and on committees; and
- contributing to other organizations and activities that further the purposes of the Foundation.

The committee will also take into account the nominee's professional reputation and integrity and his or her contributions to the broader tax community.

In any individual case, the weight to be given to any one type of contribution will be determined by the Selection Committee.

The award may be given posthumously.



Alan M. Schwartz

Alan published his first article in the *Canadian Tax Journal* in 1975, on debt forgiveness and section 80, which was the launch point for numerous articles on corporate tax, foreign affiliates, tax avoidance, GAAR, and risk management over the next 40 years. Alan has been a regular speaker on corporate tax matters at the Ontario Conference, the Annual Conference, the former Corporate Management Tax Conference, special events, and young practitioner seminars. He is recognized nationally as an expert commentator on corporate tax issues and GAAR. Alan has served as a governor of the Foundation, and has continued to provide sound advice on challenges facing the organization.



Established in 1945, the Canadian Tax Foundation is an independent tax research and education organization. The Foundation provides a forum for discussion and analysis of issues in taxation and government finance through its conferences, publications, and research projects.

Established in 1987, the Québec Office serves the Québec tax community in both English and French, and provides francophone practitioners across the country with access to the Foundation's services in French.