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Professor Alvin L. Storrs 1950-2010 In Memoriam

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PROFESSOR ALVIN L. STORRS
1950 - 2010
IN MEMORIAM

*Robert A. McCormick**
and
*Amy Christian McCormick***

2010 MICH. ST. L. REV. 921

Al Storrs was our friend. But then, Al Storrs was a friend to many. And he was a teacher, not just to his many students but, by his patient, measured, gracious, and temperate nature, to his colleagues as well. He was a civilized man who, as Dean Joan Howarth wrote, “exemplified the highest values of our law school and our profession.”

The traditional benchmarks of Professor Storrs’s life are easy to recite. He earned his J.D. and MBA degrees from the University of Detroit School of Law, as well as an LL.M. in Taxation from the New York University Law School. He practiced with the law firm of Hall, Andary & Bilicki in Detroit, Michigan before assuming the post of tax manager at Ernst & Whinney in Detroit. For three years Professor Storrs taught courses in business planning and income taxation as an adjunct professor at the University of Detroit Mercy School of Law (UDM), and it was during those years that he found his calling as a teacher.

Al joined the Detroit College of Law faculty in 1987, and during his twenty-three years on the faculty of DCL, and later Michigan State University College of Law, he taught thousands of students the principles and intricacies of income and corporate taxation law, as well as the taxation of deferred compensation. In 1994-95, Professor Storrs was a Visiting Professor of Law at his *alma mater*, UDM, and we, like our colleagues, held our collective breaths, afraid he might be tempted to return to UDM on a permanent basis. But Al returned to our fold, and stayed with us to the end, to the inestimable benefit of all who had the good fortune to learn from him and to know him.

Professor Storrs’s legacy leaves us his scholarship on a wide variety of subjects. Among other works, he wrote about fringe benefit tax advantages

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** Amy Christian McCormick is a Professor of Law of Michigan State University College of Law. She met Professor Storrs when he recruited her in 1993 to join the tax faculty at the Detroit College of Law. She always enjoyed talking about tax issues with him. Both Professors McCormick will miss him.

available for start-up companies,¹ he critically analyzed tax proposals relating to golden parachute payments,² and he co-authored a book chapter analyzing significant laws affecting contingent workers.³ Even more impressive were his comprehensive, treatise-like works regarding the procedures for obtaining rulings, determination letters, technical advice memoranda, and closing agreements from the National Office of the Internal Revenue Service,⁴ and regarding the broad topic of transferee liability for a transferor's tax debts.⁵ Professor Storrs also cared deeply about the legal community, serving as a member of the State Bar of Michigan Task Forces on Racial, Ethnic, and Gender Issues in the Courts and in the Legal Profession, thereby contributing to the important work of attempting to eradicate bias in the justice system.

It is the deeper, more human, aspects of Al's character that are more difficult to describe. He was a private man who was devoted to his wife Regina, to their children, Alvin and Ashley and to his older daughters, Ver-na Nevels and Heather Holloway, to his granddaughter, Ashlyn, as well as to his mother, Amye Davis. He was a spiritual man who served his church—the historic Second Baptist Church of Detroit—as legal advisor and as a member of its Advisory Board and Board of Trustees. And during his twenty-eight years as a member of the State Bar of Michigan, Al generously gave of himself to students, not only in the masterful teaching of difficult and sometimes labyrinthine aspects of taxation law, but in personal and professional matters as well. Thus, he served as faculty representative to the Black Law Students Association at the law school, and in 1999, he led the effort of the Law College to obtain funding to establish the MSU College of Law Tax Clinic—a vision that enabled scores of law students to put their training to work serving hundreds of low-income clients. As a member of the faculty, he recognized the role of the faculty in the life of the College, and led by example throughout his tenure. He also understood the practical, human, implications of issues and often led otherwise contentious colleagues to consensus.

1. Alvin L. Storrs, *Fringe Benefit Tax Advantages for the Start-Up Business*, 8 PRAC. TAX LAW. 13 (1994).

2. Alvin L. Storrs, *Golden Parachute Payments Under Proposed Treasury Regulation Section 1.280G-1: Analysis and Recommended Changes*, 19 U. BALT. L. REV. 534 (1989-1990).

3. Thomas A. Coens & Alvin L. Storrs, *No Safe Harbor: A Review of Significant Laws Affecting Contingent Workers*, in THE SHADOW WORKFORCE: PERSPECTIVES ON CONTINGENT WORK IN THE UNITED STATES, JAPAN AND EUROPE 135 (Sandra E. Gleason ed., 2006).

4. Alvin L. Storrs, *I.R.S. National Office Procedures—Rulings, Closing Agreements*, in Tax Mgmt. (BNA) (Tax Mgmt Portfolios 7th, 104, 1990).

5. Alvin L. Storrs, *Transferee Liability*, in TAX MGMT. (BNA) (Tax Mgmt. Portfolios 4th, 158, 1992).

Above all, Al was a man of good cheer and good will—one of the rare men in life who actually bore malice towards none and held genuine charity towards all. And Al Storrs enjoyed life—music, golf, a good class, a chance to be with his family, a good discussion, a great game, an interesting tax problem, a funny story. . . . He was a wonderful raconteur, and we often reminisced about the Detroit of an earlier era, its music, its neighborhoods, and its many rich stories. One of the last times we spoke, he told about having ridden the Woodward Avenue bus with Otis Williams of the Temptations and said to be sure to pick up Curtis Mayfield’s classic *Superfly* album.

We’ll do just that now, and put it on, and think of Professor Alvin Storrs—his happy countenance, his warmth, his grace—and we’ll feel privileged to have shared this earth with him for a while.

