

Dr. Emil M. Sunley

Personal information:

Private consultant
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Ph.D. Economics: 1968, University of Michigan

B.A. Economics: 1964, Amherst College

Date of birth: 30 July 1942

Professional positions held:

1992-2006 Assistant Director, Fiscal Affairs Department, IMF
1981-1992 Principal, Deloitte & Touche
1977-1981 Deputy Assistant Secretary for Tax Policy, U.S. Treasury Department
1975-1977 Senior Fellow, The Brookings Institution
1973-1975 Associate Director Office of Tax Analysis, U.S. Treasury Department
1968-1975 Economist, Office of Tax Analysis, U.S. Treasury Department

Five main publications:

“Tax Expenditures in the United States: Experience and Practice,” in Hana Pulackova Brixí, Christian M.A. Valenduc, and Zhicheng Li swift, eds., *Tax Expenditures—Shedding Light on Government Spending Through the Tax System*, (World Bank, 2004), pp. 155–72.

“Revenue from the Oil and Gas Sector: Issues and Country Experience (with Thomas Baunsgaard and Dominique Simard), in J. M. Davis, R. Ossowski, and A. Fedelino, eds., *Fiscal Policy Formulation and Implementation in Oil-Producing Countries*, (International Monetary Fund, 2003), pp. 153–83.

“Corporate Income Tax Treatment of Loan-Loss Reserves,” in Patrick Honokan, e.d., *Taxation of Financial Intermediation: Theory and Practice for Emerging Economies*, (World Bank, June 2003), pp. 291–311.

“A Destination VAT for CIS Trade,” (with Katherine Baer and Victoria P. Summers), *MOCT - MOST*, Vol. 6, No. 3 (1996), pp. 87–106.

“The Revenue Estimating Process,” (with Randall D. Weiss), *The American Journal of Tax Policy*, X, No. 2 (Fall 1992), pp. 261–98; reprinted in *Tax Notes*, vol. 51, no. 10 (June 10, 1991), pp. 1299–1316; reprinted in *Selected Readings on Tax Policy: 25 Years of Tax Notes*, Charles Davenport ed., pp. 286–300.

Other:

While at the International Monetary Fund, Dr. Sunley led tax policy missions to over 50 countries. He specialized in transition countries, post-conflict countries, and countries with petroleum extraction or mining.