

**CHARLENE D. LUKE**

Assistant Professor of Law  
University of Florida Levin College of Law  
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**ACADEMIC EXPERIENCE**

Assistant Professor, University of Florida Levin College of Law, May 2008-present

Visiting Faculty, University of Utah S.J. Quinney College of Law, Jan.-May 2008

Assistant Professor, Florida State University College of Law, May 2003- April 2008

*Committees:* Graduate Tax Admissions (2009-10); Non-Tenure Track Appointments, Retention & Promotion (2008-10); Admissions (2007-08); Curriculum (2004-07); Faculty Enrichment (2004-06); Appointments (2003-04)

*Courses:* Corporate Tax, Partnership Tax (J.D. & LL.M.), Individual Income Tax, Tax Policy Seminar

**PUBLICATIONS**

*What Would Henry Simons Do?: Using an Ideal to Shape and Explain the Economic Substance Doctrine*, 10 HOUS. J. BUS. & TAX \_\_ (2010) (forthcoming)

*Risk, Return, and Objective Economic Substance*, 27 VA. TAX REV. 783 (2008)

*Taxing Risk: An Approach to Variable Insurance Reform*, 55 BUFF. L. REV. 251 (2007)

*Beating the “Wrap”:* *The Agency Effort to Control Wraparound Insurance Tax Shelters*, 25 VA. TAX REV. 129 (2005)

*Book Review, The Developmental Progress of Free Exercise*, 1999 BYU L. REV. 943

**WORKS IN PROGRESS**

*Managing the Deluge: Tax Approaches to Flood “Insurance”* (with Aviva Abramovsky)

## LEGAL PRACTICE EXPERIENCE

Associate, Dechert LLP, Philadelphia, Pennsylvania, 2001-03

Judicial Law Clerk, Judge J. Clifford Wallace, Ninth Circuit Court of Appeals, 2000-01

Law Clerk, Ballard Spahr Andrews & Ingersoll, Salt Lake City, Utah, 1999

Law Clerk, James C. Haskins & Associates, Salt Lake City, Utah, 1998

## EDUCATION

J.D., Brigham Young University, 2000

### *Awards and Honors*

*Summa cum laude* (first in class)

Order of the Coif

J. Reuben Clark Award, 2000

### *Activities*

Lead Articles Editor, *BYU L. REV.*

Torts Teaching Assistant, 1998-2000

B.A., Comparative Literature, Brigham Young University, 1995

## PRESENTATIONS

### Academic

*Managing the Deluge: Flood Insurance and Taxes*, Law & Society Annual Meeting, May 2009 (co-authored project with Aviva Abramovsky)

*Tax Shelters and Haig-Simons, Jr.* Faculty Forum, Stetson University College of Law, November 2008

*Tax Shelters and Haig-Simons* (incubator session), Critical Tax Conference, April 2008

*Framing the Tax Shelter Game as Personal Consumption*, University of Florida Levin College of Law, February 2008

*Risk, Return and Economic Substance*, University of Utah S.J. Quinney College of Law, October 2007

*Risk, Return and Economic Substance*, University of Florida Levin College of Law, October 2007

*Risk, Return and Economic Substance*, UC Davis School of Law, April 2007

*A Proposal for the (Non?) Taxation of Risk-Based Returns inside Variable Insurance Products*, J. Reuben Clark Law School, Brigham Young University, January 2006

*Governing Risk in Tax-Preferred Investment Products*, Law & Society Annual Meeting, June 2005

*The Use of Variable Insurance Products as Tax-Avoidance Devices*, Southeastern Association of Law Schools Annual Meeting, Young Scholars Workshop, August 2004

### Professional Organizations and Community

*IRAs: Planning Distribution Strategies & Plan Investments* (Panelist), Section on Employee Benefits, AALS Annual Meeting, January 2008

*Understanding the Adoption Tax Credit*, East Meets West: Chinese Adoption Conference, November 2007

*Individual Taxation* (Panelist), Florida Bar Tax Law Section, Tax Bar Certification Review Course, February 2007

*Individual Taxation* (Panelist), Florida Bar Tax Law Section, Tax Bar Certification Review Course, February 2006

*S Corporations Update*, Florida Bar Tax Law Section, Ullman Year in Review, July 2005

*Simplification Efforts* (Moderator), Section of Taxation, Individual Income Taxation Committee, American Bar Association, May 2005

*Individual Taxation* (Panelist), Florida Bar Tax Law Section, Tax Bar Certification Review Course, February 2005

## **ACTIVITIES AND AFFILIATIONS**

### Organizations

Tax Section, Florida Bar

Section of Taxation, American Bar Association

*Award & Activities*

John S. Nolan Fellow, 2003-04  
Simplification Subcommittee, Individual Income Taxation, 2004-05  
Assistant to Vice-Chair of Committee Operations, 2002-04

Bar and Court Admissions

Pennsylvania, 2000 (inactive status)

Eastern District of Pennsylvania, 2002

United States Tax Court, 2002