

**CHARLENE D. LUKE**

Associate Professor of Law  
University of Florida Levin College of Law  
P.O. Box 117625  
Gainesville, Florida 32611  
(352) 273-0658  
lukec@law.ufl.edu

**ACADEMIC EXPERIENCE**

Associate Professor, University of Florida Levin College of Law, August 2010-present

Assistant Professor, University of Florida Levin College of Law, May 2008-August 2010

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

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

Visiting Faculty, Anglo-American Law Program, University of Navarra, Pamplona, Spain,  
Jan.-Feb. 2011

*Committees:* Appointments (2010-11, 2003-04); Non-Tenure Track Appointments,  
Retention & Promotion (2008-11); Graduate Tax Admissions (2009-10); Admissions (2007-  
08); Curriculum (2004-07); Faculty Enrichment (2004-06).

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

**PUBLICATIONS**

Articles

*Managing the Next Deluge: A Tax Approach to Flood “Insurance,”* CONN. INS. L.J.  
(forthcoming) (with Aviva Abramovsky)

*What Would Henry Simons Do?: Using an Ideal to Shape and Explain the Economic  
Substance Doctrine,* HOUS. J.BUS & TAX (forthcoming) (available at  
<http://ssrn.com/abstract=1647666>)

*Risk, Return, and Objective Economic Substance,* 27 VA. TAX. REV. 738 (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)

Other

*Three Once & Future Issues*, 20 ABA TAX SECTION NEWS QUARTERLY 1 (Fall 2010)

*Summary of Tax Shelter Disclosure Regulations*, SH036 ALI-ABA 991 (2002) (with  
Michael Hirschfeld)

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

**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

## SELECTED PRESENTATIONS

### Academic

*Partnership Tax Restraints on Tax Attribute Markets: Time for an Entity-level Solution?*  
Univ. of Georgia School of Law, Feb. 2011

*The Internal Revenue Code of 2020: What Should It Include?*, SEALS Annual Meeting,  
August 2011 (panelist)

*Musings on Partnership Side Agreements*, Critical Tax Conference, Apr. 2010 (incubator  
session)

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

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

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

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

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

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

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

*A Proposal for the (Non?) Taxation of Risk-Based Returns inside Variable Insurance  
Products*, J. Reuben Clark Law School, Brigham Young University, Jan. 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, Aug. 2004

### Professional Organizations and Community

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

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

*Individual Taxation* (Panelist), Florida Bar Tax Law Section, Tax Bar Certification Review Course, Feb. 2007, Feb. 2006, & Feb. 2005

*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

## 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