

**CHARLENE D. LUKE**

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**ACADEMIC EXPERIENCE**

University of Florida Levin College of Law

Professor, Aug. 2013–present

Associate Dean for Institutional Affairs, July 2023–present

Associate Dean for Tax Programs, June 2018–May 2023

Hubert C. Hurst Eminent Scholar Chair in Law, Aug. 2021–present

UF Research Foundation Professor, May 2017–May 2020

Editor-in-Chief, *Florida Tax Review*, July 2016–July 2021

Associate Professor, Aug. 2010–Aug. 2013

Assistant Professor, May 2008–Aug. 2010

Florida State University College of Law

Assistant Professor, May 2003–May 2008

Visiting Faculty

Boston College Law School, Jan.–May 2016

China University of Finance and Economics, Beijing, China, May–June 2014

University of Navarra, Pamplona, Spain, Jan.–Feb. 2011

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

Law School Committees

Appointments (2022–24, 2016–17, 2013–15, 2010–11, 2003–04)

Curriculum (co-chair: 2023–24; member: 2004–07)

Non-JD Admissions (chair: 2018–23; member: 2012–13 & 2009–10)

Ad Hoc Committee to Appoint Low-Income Taxpayer Clinic Director (chair, 2021–22)

Ad Hoc Pandemic Workgroup: LLM Students (chair, summer 2020)

Ad Hoc Committee on Implementing 7-Semester JD/LLM Program (chair, 2018–19)

Academic Standards (2013–15)

Non-Tenure Track Appointments, Retention & Promotion (2008–12)

Faculty Enrichment (2004–06)

Faculty Senate

University Constitution & Regulations Committee (chair: 2021–24; member: 2019–25)

Academic Freedom, Tenure, Professional Relations & Standards Committee (2022–25)

Faculty Senator (2022–25)

Courses

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

**PUBLICATIONS**

*Corporate Tax Loss Rules: A Framework for Harmonization* (work-in-progress; tentative title)

FEDERAL INCOME TAXATION OF PARTNERSHIPS AND S CORPORATIONS, 7<sup>th</sup> ed. (with Martin J. McMahon, Jr., Daniel L. Simmons & Bret Wells) (forthcoming 2024)

The Taxing Puzzle of Co-Obligated Debt, TAX JOTWELL (Feb. 9, 2024) (article review)

FEDERAL INCOME TAXATION OF CORPORATIONS, 6<sup>th</sup> ed. (with Martin J. McMahon, Jr., Daniel L. Simmons & Bret Wells) (forthcoming 2024)

Tax Design for a Data-Rich World, TAX JOTWELL (March 8, 2023) (article review)

PARTNERSHIP INCOME TAXATION (CONCEPTS AND INSIGHTS), 7<sup>th</sup> ed. (with William H. Lyons & James R. Repetti) (2023)

*Law over Improvisation: A Call to Reform the Culture of Partnership Tax*, TAX JOTWELL (January 26, 2022) (article review)

FEDERAL INCOME TAXATION OF BUSINESS ORGANIZATIONS, 6<sup>th</sup> ed. (with Martin J. McMahon, Jr., Daniel L. Simmons & Bret Wells) (2021)

*The Upside of Investigating Taxpayers' Approaches to the Downside Risks of Tax Law Change*, TAX JOTWELL (January 12, 2021) (article review)

FEDERAL INCOME TAXATION OF PARTNERSHIPS AND S CORPORATIONS, 6<sup>th</sup> ed. (with Martin J. McMahon, Jr., Daniel L. Simmons & Bret Wells) (2020)

*Time to Banish Partnership Hybrids from Partnership Taxation?*, TAX JOTWELL (Dec. 16, 2019) (article review)

*Response: Continuity as the Key to Reform of Section 355*, 69 AM. U. L. REV. (2019) (article review)

FEDERAL INCOME TAXATION OF CORPORATIONS, 5<sup>th</sup> ed. (with Martin J. McMahon, Jr., Daniel L. Simmons & Bret Wells) (2019)

PARTNERSHIP INCOME TAXATION (CONCEPTS AND INSIGHTS), 6<sup>th</sup> ed. (with William H. Lyons & James R. Repetti) (2018)

*CALI Federal Income Taxation Lessons* (2018–21), <https://www.cali.org/user/754442>

*Tribute to Professor Martin J. McMahon, Jr.*, 70 FLA. L. REV. vii (2018)

*Captivating Deductions*, 46 HOFSTRA L. REV. 855 (2018)

*Natural Disasters: Tax Help for Individuals*, 58 BLOOMBERG BNA TAX MGMT. MEMORANDUM 463 (2017)

*Crowdfunding: Federal Income Tax Considerations*, 58 BLOOMBERG BNA TAX MGMT. MEMORANDUM 331 (2017)

*Tax Reform Perspectives: The Case for a Consumption Tax*, LAW360 (Aug. 12, 2017), <https://www.law360.com/articles/912518/tax-reform-perspectives-the-case-for-a-consumption-tax>

*Of More Than Usual Interest: The Taxing Problem of Debt Principal*, 39 SEATTLE UNIV. L. REV. 33 (2015)

*The Relevance Games: Congress's Choices for Economic Substance Gamemakers*, 66 TAX LAW. 551 (2013), updated as Chapter 432, *PLI Corporate Tax Practice Series: Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Reorganizations & Restructurings* (2015–present) & as Chapter 265E, *PLI Partnership Tax Practice Series: Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances* (2015)

*Repeal or Retain Section 1031?: A Tempest in a \$6 Billion Teapot*, 34 ABA TAX SECTION NEWS QUARTERLY 1 (Spring 2015) (with Bradley T. Borden, Joseph B. Darby III, & Roberta F. Mann)

*Illuminating the Dark Matter of Intellectual Capital*, 66 FLA. L. REV. FORUM 61 (2015) (article review)

*The Role of Developed World Tax Incentives in Microfinance*, TAX, LAW AND DEVELOPMENT 241 (Yariv Brauner & Miranda Stewart, eds., 2013) (book chapter).

*Managing the Next Deluge: A Tax Approach to Flood "Insurance,"* 18 CONN. INS. L.J. 1 (2011) (with Aviva Abramovsky)

*What Would Henry Simons Do?: Using an Ideal to Shape and Explain the Economic Substance Doctrine*, 11 HOUS. J. BUS & TAX 108 (2011)

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

*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)

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

*The Developmental Progress of Free Exercise*, 1999 BYU L. REV. 943 (book review)

#### **SELECTED PRESENTATIONS & MEDIA MENTIONS**

Morey Stettner, *How to Shop Smart and Save Money When Hiring a Tax Preparer*, MARKETWATCH (Mar. 7, 2024), <https://www.marketwatch.com/story/cpa-is-used-generically-how-to-shop-smart-and-save-money-when-hiring-a-tax-preparer-f6713911>

Andrew Keshner, *Elderly Couple Ripped Off by Daughter*, MARKETWATCH (July 22, 2023), <https://www.marketwatch.com/story/elderly-couple-was-swindled-out-of-2-million-by-daughter-now-they-have-to-pay-taxes-on-the-stolen-money-120b8ee4>

Dakin Campbell, *American Express Is Being Investigated*, BUSINESS INSIDER (July 6, 2023), <https://www.businessinsider.com/american-express-small-business-card-marketing-layoffs-2023-7>

*The 1% Excise Tax on Stock Buybacks: A Primer*, Florida Tax Institute, Feb. 2023 (panelist)

Joseph Boris, *Tax Profs Laud Incoming Justice Jackson’s Rulings as Thorough, Well-Reasoned*, RIA CHECKPOINT FEDERAL TAX UPDATES (Apr. 8, 2022)

Joshua Rosenberg, *2 Tax Opinions from Judge Ketanji Brown Jackson to Know*, LAW360 (Feb. 28, 2022), <https://www.law360.com/tax-authority/articles/1468521/2-tax-opinions-from-judge-ketanji-brown-jackson-to-know>

*Proposed Partnership Regulation Projects: Where Do They Stand? How Should They Be Handled?*, Florida Tax Institute, Mar. 2021

Zachary B. Wolf, *How Does US Tax Law Allow Billionaires Not to Pay? Read This and Try to Understand*, CNN (Sept. 28, 2020), <https://www.cnn.com/2020/09/28/politics/tax-law-101/index.html>

Podcast: Talking Tax Episode 59: *Federal Tax Implications of Crowdfunding*, BNA (Feb. 15, 2018)

*Capital Gains for Songwriters and Other Creators - at the Austin City Limits and Beyond*, Section of Taxation, Sales, Exchanges and Basis Committee, American Bar Association, Sept. 2017

*Tax-Driven Intermediaries*, Association of Mid-Career Tax Professors, May 2017

*Parameters for Tax Reform in the New Year*, Section of Taxation, Tax Policy & Simplification Committee, American Bar Association, Jan. 2017

*Tax Basics Through Crowd Funding Transactions*, Section of Taxation, Young Lawyers Forum and Diversity Committees, American Bar Association, Jan. 2017

*U.S. Small Proprietors and the Tax Treatment of Asset Costs*, Korea Tax Research Forum and the University of Seoul Law Research Institute, Nov. 2016

*The Captive Insurance Conundrum*, SEALS Annual Meeting, August 2016 (panelist)

*The Captive Insurance Conundrum*, Association of Mid-Career Tax Professors, May 2016

*The Captive Insurance Conundrum*, Boston College Law School Tax Policy Workshop, Mar. 2016

*Of More Than Usual Interest: The Taxing Problem of Debt Principal*, Association of Mid-Career Tax Professors, June 2015

*Protecting the Spirit of the Law: Judicial Doctrines and Their Effect on Tax Planning*, Florida Tax Institute, Apr. 2015

*Repealing Section 1031? A Debate*, Section of Taxation, Teaching Taxation Committee, American Bar Association, Jan. 2015

*Of More Than Usual Interest: The Taxing Problem of Debt Principal*, Seattle University School of Law, Sept. 2014

*Relevance Game: Codification of Economic Substance Doctrine*, China University of Political Science and Law, June 2014

*Taxes and Federalism*, Law & Society Annual Meeting, June 2013 (panelist)

*Family, Gender, Sexuality & Taxes*, Law & Society Annual Meeting, June 2013 (moderator)

*Economic Challenges and Charitable Organizations*, SEALS Annual Meeting, August 2012 (panelist)

*A Role for Tax in Supporting Microfinance?*, Tax Law and Development Conference, June 2011

*A Role for Tax in Supporting Microfinance?*, Law & Society Annual Meeting, June 2011 (panelist)

*International Questions of Equity and Enforcement*, Law & Society, Annual Meeting, June 2011 (moderator)

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

## **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

## **EDUCATION**

J.D., Brigham Young University, 2000  
*Summa cum laude* (first in class)  
Order of the Coif  
J. Reuben Clark Award, 2000  
Lead Articles Editor, *BYU LAW REVIEW*  
Torts Teaching Assistant, 1998–2000

B.A., Comparative Literature; Minor, Zoology; Brigham Young University, 1995

## **ACTIVITIES AND AFFILIATIONS**

### Organizations

Florida Tax Institute (Member of Operating Board, 2018–23)  
Tax Section, Florida Bar (Affiliate Member)  
American Bar Foundation Fellow (2020–present)  
Section of Taxation, American Bar Association  
John S. Nolan Fellow, 2003–04  
Assistant to Vice-Chair of Committee Operations, 2002–04

### Bar and Court Admissions

Pennsylvania, 2000 (inactive status)  
Eastern District of Pennsylvania, 2002 (inactive status)  
United States Tax Court, 2002 (inactive status)