

STEVEN J. WILLIS
PROFESSOR OF LAW

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PROFESSIONAL AFFILIATIONS

- Florida Bar Association, Bar No. 0712980 (admitted 1987).
- Louisiana Bar Association, Bar. No. 13543 (inactive) (admitted 1977).
- Louisiana Society of Certified Public Accountants, Cert. No. 14248 (inactive).
- Admitted: U.S. Dist. Ct. Western Dist. of Louisiana (1979); Middle Dist. of Florida (1981); D.C. Circuit (2010); Fifth Circuit (1979).

PERSONAL INFORMATION

- Children: Timothy Scott Willis (30) and Adrian Willis (27).
- Member, First Methodist Church, Dunnellon, FL. (Liturgist).
- Stephen Minister.
- Certified Lay Minister.

EDUCATION

- LL.M. (Taxation), 1979, New York University School of Law.
- J.D., with Honors, 1977, Louisiana State University College of Law.
- B.S. (Accounting), *cum laude*, 1974, Louisiana State University College of Business Administration

PUBLICATIONS

Books

- ACCOUNTING FOR LAWYERS (WEST) (2024)
- FINANCE FOR LAWYERS (WEST 2021)
- THE TAX LAW OF CHARITIES (2021) (with Jones, Brennen, & Moran) (Carolina Press) (4th Ed.).
- ACCOUNTING AND TAXATION IN LIGHT OF THE NEW EU STRATEGY (after IAS/IFRS) (Chapter representing the U.S.) published by the University of Turin (2016)

- Statutory Supplement to THE TAX LAW OF CHARITIES (2004) (with Jones, Brennen, & Moran) (West Publishing Company) (2d Ed. 2008).
- TAX ACCOUNTING (with Manning & Lang) (LEXIS, 2006).

Journals:

- *Taxing Torts Today and Tomorrow*, 92 TENN. L. REV. ____ (forthcoming 2025).
- *A Game Theory View of Family Law: Planning for a 500% Family Tax*, 18 FIU L. REV. 151 (2023).
- *Naked Stripping for Alimony and Child Support Tax Benefits*, 73 TAX LAWYER 861 (2020).
- *How a Spouse Can Profit by Paying Partner's Principal*, 49 NEW MEX. L. REV. 283 (2019).
- *Affordable Care Act Fails for Lack of Uniformity*, (UF J. LAW. PUBL. POL.) (2016) (with Tanzler IV).
- *Obama Care Fails the Origination Clause: Why Sissel and Hotze Should be Reversed*, WASH. LEGAL FOUNDATION WORKING PAPER SERIES (2015) (with Tanzler IV).
- *Direct and Indirect Dichotomy: Relevant Today*, NAT'L CONST. CENTER (2015).
- *Transferee Liability: Fifth Circuit Opportunity to Stop Injustice*, 142 TAX NOTES 309 (2014) (with Brooks and Rivera).
- *Corporations, Taxes, and Religion: The Hobby Lobby and Conestoga Contraceptive Cases*, 66 S. CAR. L. REV. 1 (2013).
- *No Health Care Penalty? No Problem: No Due Process*, 38 AM. J. LAW & MED. 516 (2012).
- *Credits vs. Taxes: The Constitutional Effects on the Health Care Reform Debate*, WASH. LEGAL FOUNDATION WORKING PAPER No. 176 (May 20, 2011).
- *Oy Yes, the Healthcare Penalty is Unconstitutional*, 129 TAX NOTES 725 (2010) (with Chung).
- *Of Constitutional De-Capitation and Health Care*, 128 TAX NOTES 129 (2010) (with Chung).
- *People in Glass Houses*, 113 TAX NOTES 447 (2006).
- *Family Law Economics, Child Support, and Alimony: Ruminations on Income, Part I*, 78 FLA. B. J. 34 (May 2004).
- *Family Law Economics, Child Support, and Alimony: Ruminations on Income, Part II*, 79 FLA. B. J. 34 (June 2004).
- *Show Me the Numbers, Please*, 93 TAX NOTES 1321 (2001).
- *It's Time For Schlude to Go*, 93 TAX NOTES 127 (2001).

- *Equitable Recoupment: More Pitfalls for the Unwary*, 75 TAX NOTES 361 (1998).
- *Offensive v. Defensive Equitable Recoupment*, 74 TAX NOTES 207 (1997).
- *Erroneous Deductions and the Tax Benefit Rule*, 68 TAX NOTES 1479 (1995).
- *Albertson's: A Little Less Emotion, Please*, 64 TAX NOTES 961 (1994).
- *Leave Albertson's Alone*, 63 TAX NOTES 1481 (1994).
- *The Option Aspect of Nonrecourse Loans*, 54 TAX NOTES 441 (1992).
- *Correction of Errors Via Equitable Recoupment and Tax Mitigation: Some People Still Do Not Understand*, 52 TAX NOTES 1421 (1991).
- *A Different View of the Tax Benefit Rule: A Unified Theory of Error Correction*, 42 FLA. L. REV. 575 (1991).
- *Masks, Magic and Games: The Use of Tax Law As a Policy Tool*, 4 AM. J. TAX POL. 41 (1985).
- *Some Limits of Equitable Recoupment, Tax Mitigation, and Res Judicata: Reflections Prompted by Chertkof v. United States*, 38 TAX LAWYER 625 (1985).
- *I.R.C. Section 274(b) and Duberstein Resurface: The Emperor Still Has No Clothes*, 25 ARIZ. L. REV. 907 (1983) (with Hawley).
- *Of [Im]Permissible Illogic and Section 1031*, 34 UNIV. FLA. L. REV. 72 (1982).
- *Carry-over Basis Provisions of the Tax Reform Act of 1976: Section 1023*, 31 TAX LAWYER 191 (1977) (with Landry).
- *Corporations, Fiduciaries, and Conflicts of Interest*, 37 LA. L. REV. 809 (1976).

Appellate Briefs (primary author):

- *Amicus Curiae*, Brief with FreedomX Foundation, *Sebelius v. Hobby Lobby; Conestoga Wood Specialties Corp v. Sebelius*, Nos. 13-354; 13-356, Supreme Court of the United States (2014).
(http://www.americanbar.org/content/dam/aba/publications/supreme_court_preview/briefs-v3/13-354-13-356_amcu_freedomx-et-al.authcheckdam.pdf).
- *Amicus Curiae*, Brief with Tax Foundation, *United States v. Marshall*, No. 12-20804, U.S. Court of Appeals for the Fifth Circuit (2013).
- *Amicus Curiae*, *Susan Seven Sky v. Holder*, No. 11-5047, Court of Appeals for the D. C. Circuit (2011)
(<http://digitalcommons.law.scu.edu/cgi/viewcontent.cgi?article=1233&context=aca>).
- *Amicus Curiae*, Brief with Catholic Vote, *United States v. State of Florida*, No. 11-398, Supreme Court of the United States (2011)
(http://www.americanbar.org/content/dam/aba/publications/supreme_court_preview/briefs/11-398_respondents_amcu_catholicvote-et-al.authcheckdam.pdf).
- *Amicus Curiae*, Letter Brief with Pacific Legal Foundation, *Commonwealth of Virginia v. Sebelius*, No. 11-1057, U.S. Court of Appeals for the Fourth Circuit (2011) (<http://plf.typepad.com/ObamacareAC/PLFWillisObamacareLetterBrf.pdf>).

- *Amicus Curiae, Thomas More Law Cntr. v. Obama*, No. 10-2388, U. S. Court of Appeals for the Sixth Circuit (2010) (<http://acalitigationblog.blogspot.com/>).

Selected Presentations:

- *Taxing Torts Today and Tomorrow*, Critical Tax Conference (2024).
- *Donor Advised Funds and Restricted Gifts*, Florida Tax Institute (2024).
- Commentor, Section on Trusts and Estates, AALS (2024).
- Faculty Mentor, Christian Legal Society National Conference (2023).
- *Corporate Tax Base, Comparing IFRS and GAAP*, University of Turin, Italy (May 2017).
- *How Money Walks*, University of Delaware, (2016).
- *Religious Freedom*, Regent College of Law, (2014).
- *How Money Walks*, Cornell Law School Federalist Society, (2014).
- *How Money Walks*, Wayne State Federalist Society, (2014).
- *How Money Walks*, Univ. of Mississippi Federalist Society, (2014).
- *How Money Walks*, Florida A & M College of Law Federalist Society, (2014).
- *Hobby Lobby and Religious Freedom*, University of Utah College of Law Federalist Society, (2014).
- *Tax Policy*, Arizona State College of Law Tax Society/Federalist Society, (2013).
- *Constitutionality of the Affordable Care Act: Debate for Constitution Day*, Univ. of Florida, (2012).
- *Tax Issues in Family Law: Three Rivers Legal Services*, Gainesville (2009, 2011, 2013).
- *Debate: Constitutionality of the Health Care Act*, Loyola Law School, New Orleans (2011) (with Calvin Johnson).
- *Florida Family Law: Division of Property*, SW Florida Family Law Association, Naples (2007).
- *Current Events in Tax Exempt Law*, Florida Bar Tax Section, Coral Gables (2007).
- *Florida Family Law: Alimony and Child Support*, SW Florida Family Law Association, Naples (2005).
- *Debate: Time Value of Money and Deductions*, ABA Tax Section, Los Angeles (Spring 2001)
- *Related Party Transactions*, CBIZ National Conference, Las Vegas (1999); Louisiana Society of CPAs, New Orleans (2001).
- *The Albertson's Decision*, Memphis Bar Association, Memphis (1993).

- *21 Pitfalls of Private Foundation Status*, Orlando Bar Association (1989); Gainesville Bar Association (1991).
- *Carryover Basis*, Louisiana Bar Association Tax Conference, Baton Rouge (1978).

Works in Progress:

- *Florida Usury Law (Draft Available 2024)*.
- *Donor-directed Funds and Supporting Organizations (Draft Available 2024)*.
- *Imputed Income for Family Law (Draft Available 2024)*.
- *Top 100 Tax Cases (Draft Available 2024)* (with Stephens).
- *Top 50 Tax Doctrines (Draft Available 2024)*.
- *Change in Accounting Methods and Error Correction (Draft Available 2024)* (with Buck).

HONORS and ACTIVITIES

- Faculty Advisor, UF Chapter, Christian Legal Society, 2010 to present (weekly noon devotionals and four separate Bible study groups).
- Faculty Advisor, UF Chapter, Federalist Society, 2002 to present (nominated for Chapter of the Year, 2010, 2011, 2012, 2013, 2015); hosted National Student Symposium, 2014; National Creative Advertising Award, 2015, 2018.
- Faculty Advisor, UF Chapter, Law School Republicans, 1989 to present.
- University Term Professor, 2019-22.
- 2018 Laura Mall Justice Award, Florida Christian Lawyer of the Year.
- Faculty Advisor and Coach, UF Tax Moot Court Team, 2008-18 (1st place 2011 National Moot Court Competition, 2^d place, 2009, 2010, 2012, 4th place 2015; 1st place St. John's Securities Mediation, Arbitration, Negotiation Competition, 2009; 2^d place 2010, 2012; 3^d 2011, 2013, 2015 (2^d overall); 1st place, ABA Tax Challenge, 2013, 2016 (written), 2018 (LL.M. written), 2^d place 2016 (oral), 2018 (LLM oral); 4th place 2012); 4th place Leuven University International Tax Competition, 2015, 1st place speaker award); Best Brief, Delaware Corporate Competition, 2015).
- Member, 8th Judicial Circuit Judicial Nominating Committee, 2009-2013.
- Faculty Advisor, Tax Law Society and VITA (2005-18) (Nationally recognized VITA Chapter that prepared over 700 low-income tax returns annually, including over 100 international returns, with over 60 volunteer preparers).
- Faculty Advisor, UF Chapter, RIFLE, 2010-15.
- Faculty Advisor, UF College Republicans, 2014; 2018.

- Faculty Advisor, Network of Enlightened Women, 2014.
- Faculty Advisor, UF Law Corporate & Securities Litigation Group, 2014-18.
- Senator, Florida Faculty Senate, 1987-88, 1994-95, 2002-08, 2016-19.
- Member, University Faculty Academic Freedom Committee, 2017-20.
- Member, Academic Policy Council, 2006-07.
- Liaison to University Curriculum Committee, 2006-07.
- Parliamentarian, Florida Faculty Senate, 2002.
- Chairman, Faculty Development Committee, 2006-07.
- Chairman, Technology Committee, UF College of Law, 2001-03
- Chairman, Cyber-Tax Committee, Tax Section, Florida Bar, 2001-04
- Board of Editors, *Florida Tax Review*, University of Florida, 1996-2011; 2016 – present.
- Faculty Editor, *Florida Law Review, Tax Issue*, University of Florida, 1991.
- Managing Editor, *Tax Law Review*, New York University, 1979.
- Associate Editor, *Louisiana Law Review*, Louisiana State University, 1976-77.
- Order of the Coif, Louisiana Chapter (1977); Secretary-Treasurer, Florida Chapter, 1988-91.
- L.S.U. Law Center Hall of Fame (elected 1987).
- Phi Kappa Phi (honorary).
- Beta Alpha Psi (accounting honorary).
- Beta Gamma Sigma (business honorary).
- Phi Alpha Delta (law professional).
- Delta Sigma Pi (business professional).

EMPLOYMENT

- Professor, University of Florida College of Law, 1981-present.
- Visiting Professor, Univ. of Warsaw, 2001, 2004, 2007, 2009, 2011, 2016.
- Visiting Professor, Univ. of Cape Town, 2008.
- Visiting Professor, Univ. of Stellenbosch, 2003.
- Visiting Professor, Univ. of Leiden, 1992.
- Visiting Assistant Professor, New York University School of Law, 1980-81.
- Law Clerk & Crier, Judge W. Eugene Davis, U.S. Dist. Ct. (W.D. La.), 1978-79.
- Associate, Phelps, Dunbar, Marks, Claverie & Sims, 1977-78.