

STEVEN J. WILLIS
PROFESSOR OF LAW
UNIVERSITY TERM PROFESSOR

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PROFESSIONAL AFFILIATIONS

Florida Bar Association, Bar No. 0712980 (admitted 1987)
Louisiana Bar Association, Bar. No. 13543 (inactive) (admitted 1977)
American Bar Association (since 1981)
Louisiana Society of Certified Public Accountants, Cert. No. 14248 (inactive)
(passed exam 1973, obtained license 1979)
Admitted: U.S. Dist. Ct. Western Dist. of Louisiana (1979); Middle Dist. of
Florida (1981); D.C. Circuit (2010); Fifth Circuit (1979)

PERSONAL INFORMATION

Married to Vickey Broussard Willis.
Children: Timothy Scott Willis (26) and Ann E. Willis (23).
Former Assistant Scout Master, Boy Scout Troop 611; Eagle Advisor and
Advancement Chair; Troop Founder/Unit Organizer.
Former Cub Master, Cub Scout Pack 611; Pack Founder/Unit Organizer.
Member, First United Methodist Church, Dunnellon, FL., (Finance Committee
and Occasional Liturgist).

WORK EXPERIENCE

1985 - current Professor of Law
University of Florida Levin College of Law
and
Professor of Law, Graduate Record Faculty
University of Florida Graduate School

Courses taught:
Tax Exempt Organizations (LL.M.)
Tax Timing (LL.M.)
Finance for Lawyers (J.D.)
Income Tax (J.D. and LL.M.)
Tax Policy (LL.M.)
Tax Procedure (LL.M.)

Tax Seminar (J.D. and LL.M.)
Family Law (J.D.)
Economics of the Family (J.D.)
Accounting for Lawyers (J.D.)
Professional Responsibility (J.D.)
Ph.D. Committee (Accounting) (twice)
Ph.D. Committee (Clinical Psychology) (twice)
Ph.D. Committee (Journalism)

1983 - 1985 Associate Professor of Law
University of Florida College of Law

1981 - 1983 Assistant Professor of Law
University of Florida College of Law

1980 - 1981 Instructor in Taxation
New York University College of Law

1978 - 1979 Law Clerk and Crier
Honorable W. Eugene Davis
United States District Court
Western District of Louisiana
(Now of the Fifth Circuit Court of Appeals)

1977 - 1978 Associate
Phelps, Dunbar, Marks, Claverie & Sims
New Orleans, Louisiana

2003, 2005, 2006, 2008, 2011, 2015
Visiting Professor,
University of Warsaw
Warsaw, Poland

2011, Visiting Professor
University of Cape Town
Cape Town, South Africa

2006, Visiting Professor
University of Stellenbosch
Stellenbosch, South Africa

Fall 1992 Visiting Professor,
Rikjs University
Leiden, Netherlands

1988 - 1990 Partner

Willis & Associates
Ocala, Florida

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

HONORS and ACTIVITIES

2018 Laura Mall Justice Award, Florida Christian Lawyer of the Year.

Faculty Advisor and Coach, UF Tax Moot Court Team, 2008-2018 (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 – 2018) (Nationally recognized VITA Chapter that prepares over 700 low-income tax returns annually, including over 100 international returns, with over 60 volunteer preparers).

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.

Faculty Advisor, UF Chapter, Christian Legal Society, 2010 to present (weekly noon devotionals and four separate Bible study groups).

Faculty Advisor, UF Chapter, RIFLE, 2010 to 2015.

Faculty Advisor, UF College Republicans, 2014; 2018.

Faculty Advisor, Network of Enlightened Women, 2014.

Faculty Advisor, UF Law Corporate & Securities Litigation Group, 2014 to 2018.

Senator, Florida Faculty Senate, 1987-88, 1994-95, 2002-08, 2016-2019.

Member, University Faculty Academic Freedom Committee, 2017 – 2020.

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).

PUBLICATIONS

Books

FINANCE FOR LAWYERS (WEST 2020) (forthcoming Fall, 2020)

ACCOUNTING AND TAXATION IN LIGHT OF THE NEW EU STRATEGY (after IAS/IFRS) (Chapter representing the U.S.) published by the University of Turin

THE TAX LAW OF CHARITIES (2014) (with Jones, Brennen, & Moran) (Carolina Press) (3d Ed. 2014). (4th edition expected in 2021).

Teacher's Manual for THE TAX LAW OF CHARITIES (2014) (with Jones, Brennen, & Moran) (Carolina Press) (3d Ed. 2014).

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).

Teacher's Manual for TAX ACCOUNTING (with Manning & Lang) (LEXIS, 2006).

ACCOUNTING FOR LAWYERS (upcoming with West 2020).

TAX AND ACCOUNTING DICTIONARY (upcoming with West 2020).

Distance Learning Courses:

FINANCE FOR LAWYERS (1 credit hour) (14 hours of lecture with over 2000 slides, over 400 pages of text, inter-active problems and *original* software calculators) (4th ed. 2016) (offered through UF Distance Learning, Fall 2010-2018).

ACCOUNTING FOR LAWYERS (2 credit hours) (28 hours of lecture with over 4000 slides, over 500 pages of text, inter-active problems and discussion groups) (2018) (offered through UF Distance Learning).

On-Line CLE and other non-credit Courses:

HOW TO FORM A PUBLIC CHARITY (2007) (5 hours of lecture with slides)

INTRODUCTION TO TAX SCHOOL (2017) (Interactive collections of Top 100 Tax Cases with edits and comments, Top 50 Tax Doctrines with comments and short papers, Top 50 Tax Forms with comments, Top 100 Tax Terms with comments, and short articles on *Tax Ethics*, *Tax Humor*, *Internal Revenue Code Structure*, the *U.S. Court System as it Relates to Tax*, *History of the U.S. Tax System*, Selected Tax Readings, Tax Authorities, Tax Research, and interactive slide presentation covering basic U.S. Income Tax Law).

TAX EXEMPT ORGANIZATIONS (2005 with updates though 2012) a collection of cases (with edits and comments), statutes (with edits and comments), essays, and slides presentations to accompany THE TAX LAW OF CHARITIES.

Journals:

Naked Stripping for Alimony and Child Support Tax Benefits, 73 *TAX LAWYER* ____ (July 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).

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, 78 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/>).

Unpublished Course Materials:

FLORIDA FAMILY LAW, CASES, MATERIALS, STATUTES, AND FORMS: AN INTERACTIVE AND HYPERTEXT CASEBOOK (2006) (3000+ pages).

INCOME TAX: CASES, MATERIALS, STATUTES, AND FORMS: AN INTERACTIVE AND HYPERTEXT CASEBOOK (2001) (3000+ pages).

ADVANCED INCOME TAX: CASES, MATERIALS, STATUTES, AND FORMS: AN INTERACTIVE AND HYPERTEXT CASEBOOK (2001) (3000+ pages).

RELATED PARTY TRANSACTIONS, (updated through 2009) a slide presentation on Tax Law, presented to various conferences.

TAX CALCULATORS, (updated through 2012) a series of original software for various Tax Law Sections.

Selected Presentations:

Corporate Tax Base, Comparing IFRS and GAAP, University of Turin, Italy (May 2017).

How Money Walks, University of Delaware, October 2016.

Religious Freedom, Regent College of Law, October 2014.

How Money Walks, Cornell Law School Federalist Society, March 2014.

How Money Walks, Wayne State Federalist Society, February 2014.

How Money Walks, Univ. of Mississippi Federalist Society, February 2014.

How Money Walks, Florida A & M College of Law Federalist Society, January 2014.

Hobby Lobby and Religious Freedom, University of Utah College of Law Federalist Society, March 2014.

Tax Policy, Arizona State College of Law Tax Society/Federalist Society, November 2013.

Constitutionality of the Affordable Care Act: Debate for Constitution Day, Univ. of Florida, September 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).