

**WILLIAM A. DRENNAN**  
Curriculum Vitae

**Education:**

New York University School of Law, 2009 – 2013  
LL.M. Executive (distance learning)

Washington University School of Law, 2001-2003  
Degree: L.L.M. in Intellectual Property Law, recipient of the Intellectual Property Award  
(for academic excellence upon graduation)  
CALI Excellence for the Future Award-Patent Law  
CALI Excellence for the Future Award-International Intellectual Property Law

Washington University, 1994-1997  
Degree: LL.M. in Taxation, recipient of Gary I. Boren Award (for academic excellence  
upon graduation)

St. Louis University, 1982-1985  
Degree: J.D., magna cum laude, Order of the Woolsack, Childress Scholarship recipient

St. Louis University, 1978-1982  
Degree: Bachelors of Science in Business Administration, summa cum laude (major in  
accounting)

**Law Review Publications (author):**

R.I.P.—A Financial Incentive to Protect Your Cadaver [forthcoming]

Buried with Property, \_\_\_\_\_ Rutgers University Law Review \_\_\_\_\_ [forthcoming]

Contract Law’s “Too Good to Be True” Doctrine—Is It? 75 SMU Law Review 273-305  
(Spring 2022)

Restricting Funeral Expense Deductions, 126 Dickinson Law Review 429-474 (Winter,  
2022)

Joking, Exaggerating or Contracting? 88 Tennessee Law Review 565-613 (Spring 2021)

Contracts of the Dead and Boilerplate, 69 Case Western Law Review 603-635 (2019)

Contracts of the Dead: When Should They Haunt the Living? 49 New Mexico Law  
Review 1-34 (2019) (lead article)

Conspicuous Philanthropy: Reconciling Contract and Tax Law, 66 American University  
Law Review 1323-1382 (2017)

Charitable Naming Rights Transactions: Gifts or Contracts? 2016 Michigan State Law Review, 1267-1355 (2016) (digitally published Feb. 7, 2017) (hardcopy published)

Contracts of Confusion: Charitable Pledges, 120 Penn State Law Review 477-535 (2015)

Promoting Health with Sports: When Should Nonprofits Qualify for Tax Benefits? 68 Southern Methodist University ("SMU") Law Review 469-504 (2015)

Should Organizations Promoting Dangerous Sports Enjoy Maximum Tax Benefits? 51 San Diego L. Rev. 509-552 (2014)

Taxing Commercial Sponsorship of College Athletics: A Balanced Proposal, 73 Ohio State Law Journal 1353-1388 (2012)

Where Generosity and Pride Abide: Charitable Naming Rights, 80 Univ. of Cincinnati Law Review, 45-96 (2011)

Surnamed Charitable Trusts: Immortality at Taxpayer Expense, 61 Alabama Law Review 225-272 (2010)

Strict Liability and Tax Penalties, 62 Oklahoma Law Review 1-54 (2009)

The Pirates Will Party On! The Nonqualified Deferred Compensation Rules Will Not Prevent CEOs from Acting Like Plundering Pirates and Should Be Scuttled! 33 Vermont Law Review 1-41 (2009)

Einstein's Theory of Taxation Explains the Nonqualified Deferred Compensation Rules, 40 University of Toledo Law Review 53-103 (2008).

The Patent Office is Promoting Shocking New Tax Loopholes – Should the Empire Strike Back? 60 Oklahoma Law Review 491-546 (2007) (a condensed version was published in The Monthly Digest of Tax Articles, Sept. 2008).

The Patented Loophole: How Should Congress Respond to This Judicial Invention? 59 Florida Law Review 229-331 (2007).

Enron Inspired Nonqualified Deferred Compensation Rules: "If You Don't Know Where You're Going, You Might Not Get There," 73 Tennessee Law Review No. 3 (2007)

Charitable Donations of Intellectual Property: The Case for a Fair Market Value Tax Deduction, 2004 Utah Law Review 1045-1153 (2004)

Wills, Trusts, Schadenfreude, and the Wild, Wacky Right of Publicity: Exploring the Enforceability of Dead-Hand Restrictions, 58 Arkansas Law Review 43-157 (2005).

Changing Invention Economics by Encouraging Corporate Inventors to Sell Patents, 58 University of Miami Law Review 1045-1160 (2004).

A Method of Analysis for the Unlikely Asked to Perform the Amazing: Determining “Patentability” Under IRC Section 1235 Without a Patent Application, 22 Virginia Tax Review 443-554 (2003).

It Does Not Compute: Copyright Restriction on Tax Deduction for Developer’s Donation of Software, 5 Florida Tax Review 547-621 (2002).

Note, Bob Jones University v. United States: For Whom Will the Bell Toll? 29 St. Louis Univ. L.J. 561 (1985).

**Teaching Positions:**

Adjunct Professor of Tax Law, Washington University School of Law,  
Graduate Tax Program (LL.M.), 1996-2000

Adjunct Professor, Southern Illinois University School of Law, 2004

Assistant Professor, Southern Illinois University School of Law 2005-2011

Adjunct Professor, St. Louis University School of Law, Summer, 2010, 2011, 2012

Visiting Professor, St. Louis University School of Law, Fall 2011 & Spring 2012

Associate Professor (with tenure), Southern Illinois University School of Law, 2011-2016

Professor, Southern Illinois University School of Law, 2016-present

**Practice:**

Husch & Eppenberger LLC (one of the largest law firms in St. Louis, Missouri) (firm changed its name in 2008 to Husch Blackwell Sanders, LLP); summer associate in 1984; associate from 1985 to 1996; partner from 1997 through June 2005; of counsel from June 2005 to January 2012

**Memberships and Professional Honors:**

Outstanding Scholar of the Year Award, Southern Illinois University School of Law,  
2011 (Excellence Through Commitment Awards Program)

American Law Institute (elected member), 2000-present

Acquisitions Editor, Books & Media Committee, Real Property, Probate & Trust Law  
Section of the American Bar Association, 1999-2009

American College of Tax Counsel, Fellow, 2008-2015

American Bar Foundation (elected fellow) 2009-present

American College of Trusts & Estates Counsel (elected member) 2000-2008

American Bar Association; Member, Taxation Section

American Bar Association; Member, Real Property, Probate & Trust Law Section

Bar Association of Metropolitan St. Louis, member, 1985-2005, 2014-2019

Editorial Board of the Real Property, Probate & Trust Law Section of the American Bar  
Association, member, 1999-2009

Missouri Bar Association; Member

St. Louis University Law Journal: Member of the Editorial Staff, 1983-1985;

Articles Editor 1984-1985; Tax Law Editor, 1984-1985  
Order of the Woolsack, member  
Passed Missouri CPA Exam, 1984

### **Selected Media**

Associated Press, Auditor: Tax-protest court violated law, July 19, 2016, available at <http://chicagolawbulletin.com/Archives/2016/07/19/IL-tax-protest-court7-19-16.aspx>.  
(quoted once)  
Tax Notes, May 2016, David van den Berg, College Athlete Endorsements Plan May Pose Tax Challenges (quoted or referred to in five paragraphs)  
The Chronicle of Philanthropy, June 2015, Drew Lindsay, Your Name Here.Org, 20-23  
(quoted twice regarding charitable naming rights)  
Financial Times of London, Sept. 19, 2014, Sarah Murray, Institutional Naming Rights Gaining Favour Among Wealthy Donors (quoted twice regarding charitable naming rights)  
Editorial—St. Louis Post Dispatch, Sports Seat Scam Needs New Narrative, published Sunday, June 14, 2015  
Editorial—St. Louis Post Dispatch, Where’s the IRS Ombudsman Office? published May 20, 2013 (regarding tax exemption for social welfare organizations)

### **Other Publications:**

The Law of a Last Request—Bury Me with My Favorite Toy, Part 2, 38 Probate & Property 6-11 (a publication of the Real Property, Probate & Trust Law Section of the American Bar Association) (Jan/Feb 2024) (peer reviewed) (cover article)

The Law of a Last Request—Bury Me with My Favorite Toy, Part 1, 37 Probate & Property 44-48 (a publication of the Real Property, Probate & Trust Law Section of the American Bar Association) (Dec/Jan 2024) (peer reviewed)

Leona Helmsley: the Queen of Probate & Property? Practical Drafting Tips from Her Majesty’s Will, Probate & Property (a publication of the Real Property, Probate & Trust Law Section of the American Bar Association) (Jan/Feb 2023) 12-19 (Vol 37, No.1) (cover article)

The Law of Halloween Nightmares: Damages for Caskets Bouncing Down the Highway, Burial Blunders, and More Funeral Frights, Probate & Property (a publication of the Real Property, Probate & Trust Law Section of the American Bar Association) (May/June 2022) 12-16 (Vol. 36, No. 3) (cover article)

Hire the Funeral Clowns, Blast My Ashes into Orbit, and Deduct It All!, Probate & Property (a publication of the Real Property, Probate & Trust Law Section of the American Bar Association) (March/April 2021) (Vol. 35, No.2, pages 19-24)

Can Boilerplate Raise Contracts of the Dead from the Grave, Probate & Property (a publication of the Real Property, Probate & Trust Law Section of the American Bar Association), January/February 2019

Burying Contracts of the Dead, Probate & Property (a publication of the Real Property, Probate & Trust Law Section of the American Bar Association) (March/April 2019)

Bureau of National Affairs (“BNA”), Tax Management Portfolio #618 Tax Planning Patents (2010) (co-author)

Bureau of National Affairs (“BNA”), Tax Management Portfolio #808-4<sup>th</sup> & #808-3<sup>rd</sup> & #808-2<sup>nd</sup>, Estate Planning for the Corporate Executive (2018, 2008 & 2001) (co-author).

Probate & Property Turns 25: A Look Back on a Quarter-Century of Death & Dirt, 26 Probate & Property, 10 (Jan/Feb 2012) the magazine of the American Bar Association’s Real Property, Trusts, and Estates Section) (co-author)

Non-Qualified Deferred Compensation After Section 409A: How to Comply?, 34 Estate Planning 3-17 (Nov. 2007) (co-author)

Split-Dollar and IRS Notice 2001-10: Guidance to Limbo, 26 Estates, Gifts and Trusts Journal (BNA), 159 (July-August, 2001) (co-author)

Use of Life Insurance in Nonqualified Deferred Compensation Planning, 29 Estate Planning 3 (2002) (a Warren, Gorham & Lamont publication, division of RIA).

Exchanging Life Insurance Under Section 1035 (co-author)

ALI-ABA Estate Planning Course Materials Journal, Vol. 2, No. 1, 1996 (co-author).

Taxation and Funding of Non-Qualified Deferred Compensation, 1998 (316 page book) (published by the American Bar Association, Real Property, Probate and Trust Law Section) (co-author)