

**WILLIAM A. DRENNAN**  
Curriculum Vitae

**Legal Education:**

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

Washington University School of Law, 2001-2003  
Degree: LL.M. in Intellectual Property Law, recipient of the Intellectual Property award  
for academic excellence  
CALI Excellence for the Future Award-Patent Law  
CALI Excellence for the Future Award-Inter'l Intellectual Property Award

Washington University, 1994-1997  
Degree: LL.M. in Taxation, recipient of Gary I. Boren award for academic excellence

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

**Law Review Publications (author):**

R.I.P.—A Financial Incentive to Protect Your Cadaver, \_\_\_\_ Penn State L. Rev. \_\_\_\_  
(2025) [forthcoming]

Buried with Property, 76 Rutgers Law Review 497-547 (2024)

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

Contract Law's "Too Good to Be True" Doctrine—Is It?, 75 SMU Law Review 273-305  
(2022)

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

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

Charitable Naming Rights Transactions: Gifts or Contracts? 2016 Michigan State Law Review 1267-1355

Charitable Pledges: Contracts of Confusion, 120 Penn. St. L. Rev. 477 (2015)

When Should Nonprofits Promoting Health Enjoy Maximum Tax Benefits? Rethinking Sports as the Promotion of Health Instead of Education, 68 SMU Law Review 469 (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).

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)

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

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

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 to 2011  
Adjunct Professor, St. Louis University Law, Summer, 2010-2012, 2017, 2018 & 2024  
Visiting Professor, St. Louis University Law School, Fall 2011 & Spring 2012  
Associate Professor, Southern Illinois University School of Law, 2011 to 2016  
Professor, Southern Illinois University School of Law, 2016-current

### **Practice:**

Husch & Eppenberger LLC (4<sup>th</sup> largest law firm in St. Louis, Missouri with over 300 lawyers firm-wide in 2005) (firm changed its name in 2008 to Husch Blackwell Sanders, LLP); associate from 1985 to 1996; partner from 1997 through June 2005; of counsel from June 2005 to January 2012

### **Memberships and Professional Honors:**

Outstanding Teacher of the Year Award, Southern Illinois University School of Law  
2024 (Certificate of Achievement)  
Class of 2023 Outstanding Faculty Award, Southern Illinois University School of Law  
Outstanding Scholar of the Year Award, Southern Illinois University School of Law,  
2011 (Excellence Through Commitment Awards Program)  
American Law Institute, Member  
Senior Editor, Books & Media Committee, Real Property, Trust & Estate Law Section of  
the American Bar Association, 1999-2009  
American College of Tax Counsel, Fellow 1999-2009  
American Bar Foundation, Fellow  
American College of Trusts & Estates Counsel, 2000-2008  
American Bar Association; Member, Taxation Section  
American Bar Association; Member, Real Property, Trust & Estate Law Section  
The Missouri Bar Association; Member  
The Bar Association of Metropolitan St. Louis, Member, 1985-2005, 2016-2019  
St. Louis University Law Journal: Member of editorial staff, 1983-1985

Article Editor, Tax Law Editor for Symposium, 1984-1985  
Order of the Woolsack, member  
Passed Missouri CPA Exam, 1984

## Other Publications

*Bribing a Survivor to Protect Your Cadaver—Part 2*, 39 Probate & Property \_\_\_\_ (a publication of the Real Property, Trust & Estate Law Section of the American Bar Association) (forthcoming, Mar/April 2025) (peer reviewed)

*Bribing a Survivor to Protect Your Cadaver—Part 1*, 39 Probate & Property 30-37 (Jan/Feb 2025) (ABA Real Property, Trust & Estate Law Section) (peer reviewed)

*The Law of a Last Request: Bury Me with My Favorite Toy, Part 2*, 38 Probate & Property 6-11 (Jan/Feb 2024) (ABA Real Property, Trust & Estate Law Section) (peer reviewed)

*The Law of a Last Request: Bury Me with My Favorite Toy, Part 1*, 37 Probate & Property 44-48 (Nov/Dec 2023) (ABA Real Property, Trust & Estate Law Section) (peer reviewed)

*Leona Helmsley: The Queen of Probate & Property?* 37 Probate & Property 12-19 (Jan/Feb 2023) (ABA Real Property, Trust & Estate Law Section) (peer reviewed)

*The Law of Halloween Nightmares: Damages for Caskets Bounding Down the Highway, Burial Blunders, and More Funeral Frights*, 36 Probate & Property 12-16 (May/Jun 2022) (ABA Real Property, Trust and Estate Law Section) (peer reviewed)

*Hire the Funeral Clowns, Blast My Ashes Into Orbit, and Deduct It All!* 35 Probate & Property (March/April 2021) (ABA Real Property, Trust and Estate Law Section) (peer reviewed)

*Burying Contracts of the Dead*, Probate & Property (March/April 2019) (ABA Real Property, Trust and Estate Law Section) (peer reviewed)

*Can Boilerplate Raise Contracts of the Dad from the Grave*, Probate & Property (Jan/Feb 2019) (ABA Real Property, Trust and Estate Law Section) (peer reviewed)

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

Bureau of National Affairs (“BNA”), Tax Management Portfolio #808-3<sup>rd</sup> & #808-2<sup>nd</sup>, Estate Planning for the Corporate Executive (2017 & 2008 & 2001) (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).

Title of Document: CV for Website March 2025