

DAVID ALEXANDER BRENNEN

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EDUCATION

LL.M. in Tax Law

University of Florida, Graduate Tax Program, Gainesville, FL 1994

J.D.

University of Florida, College of Law, Gainesville, FL 1991

B.B.A. in Finance

Florida Atlantic University, Boca Raton, FL 1988

PROFESSIONAL HONORS

Fellow, American Council on Education, 2019-20 Academic Year

Elected Member & Adviser, *Restatement of the Law: Charitable Nonprofit Organizations* [formerly "Principles of the Law of Charitable Nonprofit Organizations" (2000-2014)], American Law Institute, 2002 – present

Pupil, Harvard University, Institute for Management & Leadership in Higher Education, June 2013

ADMINISTRATIVE WORK EXPERIENCE

Dean & Professor

University of Kentucky College of Law, Lexington, KY July 2009 – present

Reporting to Provost, serve as academic/administrative leader of a law school at a R1 public research University with approximately 400 students, 30-32 FT faculty, 12-15 PT faculty, 30-35 staff and an annual budget of \$12-15M. Facilitate integration of College of Law with broader University through collaborative programs, interdisciplinary initiatives and University-wide events.

Responsibilities:

- Academic Leadership and Program Enhancement
- Enrollment Management
- Fundraising and Alumni Relations
- Fiscal/Personnel Management
- College Representative on Provost's Deans Council

Selected accomplishments as Dean:

- Modernized Legal Research & Writing program
- Enhanced dual degree options in business, healthcare and liberal arts
- Established study abroad and foreign student exchange programs
- Enhanced student success in employment and professional licensure
- Increased experiential learning through expansion of externships
- Increased faculty research by 50% in terms of articles published
- Expanded community engagement of students and faculty
- Increased admissions yield and lowered acceptance rates of applicants
- Established scholarships to increase racial/socioeconomic diversity
- Implemented 2 strategic plans & oversaw ABA accreditation review
- Ranked Top-10 Best Value Law School and Best Public Law School in U.S.
- Raised \$56M in gifts, state appropriations and bonds for new building
- Increased annual gifts by more than 10%
- Increased College endowment by 1/3 and doubled Quasi-endowment
- Improved faculty pay, budget effectiveness and student activity funding
- Hired 16 of 33 current FT faculty & conducted over a dozen P&T reviews

- Instituted parental leave policy for College faculty
- Effected transfer of control of Law Library from University to College
- Established Heyburn Initiative for Excellence in the Federal Judiciary
- Chaired searches for Deans of Business School and University Library
- Chaired Deans Council committee on Professional School Funding Model
- Chaired Deans Council Task Force on Online Education
- Served on University Blue Ribbon Panel on Graduate Education

Deputy Director

Association of American Law Schools, Washington, DC

August 2007 – June 2009

Reporting to Executive Director, served as academic leader of nonprofit association that represented approximately 90% of all ABA accredited law schools in United States. (2-year appointment)

Responsibilities:

- Membership Review
- Conference/Event Management
- Professional Development Programming for Faculty
- Public Speaking
- Publications Management
- Governing Board Relations
- Institutional Liaison
- Budgeting & Human Resources Management

Selected accomplishments as Deputy Director:

- Managed membership review process for all member law schools
- Assisted in management of several academic conferences
- Oversaw development of conference programming by faculty volunteers
- Delivered multiple public addresses on behalf of association
- Oversaw publication of association newsletter and academic journal
- Managed four association executive board meetings per year
- Represented AALS at 3rd party higher education events and conferences
- Managed support staff and assisted in annual budget analysis

PERMANENT ACADEMIC APPOINTMENTS

LAW SCHOOL COURSES TAUGHT: Federal Income Tax; Taxation of Tax-Exempt Organizations;

Corporate Tax; Estate & Gift Tax; Tax Policy Seminar; State & Local Tax; International Tax; Torts

LEGAL RESEARCH AREAS: Tax Administration; Tax-Exempt Entities; Legal Education; State & Local Tax

Professor

University of Kentucky College of Law, Lexington, KY

July 2009 - present

Professor and Visiting Professor

Visiting Professor

University of Georgia School of Law, Athens, GA

Fall 2005 and August 2006

- July 2009

Ellison C. Palmer Professor of Tax Law (Inaugural Holder),

Professor and Associate Professor

Mercer University School of Law, Macon, GA

July 2001– June 2006

Associate Professor and Assistant Professor

University of Richmond School of Law, Richmond, VA

June 1997 - July 2001

Assistant Professor

Syracuse University School of Law, Syracuse, NY

August 1995 – June 1997

LAW PRACTICE EXPERIENCE

- Assistant General Counsel** May 1994 – July 1995
State of Florida, Department of Revenue, Tallahassee, FL
(Tax Litigation Oversight; Tax Policy Advisory Opinions)
- Associate Attorney** May 1991 – August 1993
Summer Associate Summer 1990
Messer, Vickers, Caparello, Madsen, Lewis, Goldman & Metz, P.A., Tallahassee, FL
(Torts, Tax and Environmental Litigation, Legislative Drafting, Lobbying)
- Law Clerk** Summer 1989
Bobo, Spicer & Ciotoli, P.A., West Palm Beach, FL
(Workers' Compensation Litigation)
- Law Clerk** January 1989 – March 1991
Moody & Salzman, P.A., Gainesville, FL
(General Litigation)

EDITORIAL ACTIVITIES

- Co-Editor**, Nonprofit Law Prof Blog (with Darryll K. Jones)
(<http://lawprofessors.typepad.com/nonprofit/>) (December 2007 – Present)
- Editor**, Nonprofit and Philanthropy Law Abstracts, (<http://www.ssrn.com/link/nonprofit-philanthropy-law.html>) (August 2006 – Present)
- Co-Editor**, BEYOND ECONOMIC EFFICIENCY IN UNITED STATES TAX LAW (with Brown and Jones) (Wolters Kluwer) (2013)
- Associate Editor**, Taxation News Quarterly, (published by American Bar Association Tax Section) (July 1999 – September 2010)
- Editorial Advisory Board Member**, Community Tax Law Report, 2002 – 2003 (published by Community Tax Law Project) (2002 – 2003)
- Co-Editor**, Taxation Section Newsletter, (published by Association of American Law Schools Section on Taxation) (2000 – 2002)

BOOKS AND BOOK CHAPTERS

- Bob Jones University*, FEMINIST TAX JUDGMENTS (Cambridge) (2017)
- THE TAX LAW OF CHARITIES AND OTHER EXEMPT ORGANIZATIONS: CASES, MATERIALS, QUESTIONS AND ACTIVITIES, 3rd ed. (with Jones, Willis and Moran) (Matthew Bender) (2014)
- A Normative Rationale for the Charitable Tax Exemption*, BEYOND ECONOMIC EFFICIENCY IN UNITED STATES TAX LAW (Wolters Kluwer) (2013)
- Race and Equality Across the Law School Curriculum: The Law of Tax Exemption* (reprinted in Ch. 5), CRITICAL TAX THEORY: AN INTRODUCTION (Cambridge) (2009)
- Property Tax Exemptions* (Ch. 22), BENDER'S STATE TAXATION: PRINCIPLES AND PRACTICE (with Darryll K. Jones) (Matthew Bender) (2009)
- Bob Jones University v. U. S.*, 408 U.S. 564 (1983), ENCYCLOPEDIA OF THE SUPREME COURT OF THE UNITED STATES (Thomson/West) (2008)
- THE TAX LAW OF CHARITIES AND OTHER EXEMPT ORGANIZATIONS: CASES, MATERIALS, QUESTIONS AND ACTIVITIES, 2nd ed. (with Jones, Willis and Moran) (Thomson/West) (2007, 2003)
- STATUTORY SUPPLEMENT TO THE TAX LAW OF CHARITIES AND OTHER EXEMPT ORGANIZATIONS: CASES, MATERIALS, QUESTIONS AND ACTIVITIES, 2nd ed (with Jones, Willis and Moran) (Thomson/West) (2008, 2003)

ARTICLES

- Succeeding in the Candidate Pool: Resources Available at Association of American Law Schools for Persons Interested in Becoming a Law School Dean*, 31 Seattle Univ. L. Rev. 791 (2008)
- The Commerciality Doctrine and "Charitable" Homes for the Aged - State and Local Tax Perspectives*, 75 FORDHAM L. REV. 833 (2007)

- The Charitable Tax Exemption is About Much More Than Efficiency*, 14:3 NONPROFIT QUARTERLY MAGAZINE 67 (2007)
- Introducing the Law of Nonprofit Organizations and Philanthropy*, 41 GA. L. REV. 1099 (2007)
- A Diversity Theory of Charitable Tax Exemption - Beyond Efficiency, Through Critical Race Theory, Toward Diversity*, 4 PITT. TAX REV. 1 (2006)
- Congress Finally Adopts New UBIT Standards in 512(b)(13) for Controlled Entities*, 26:1 NEWS QUARTERLY (ABA Sec. Tax'n, Washington, D.C.), Fall 2006, at 9
- Supreme Court Rules That Contingent Attorney Fees Are Gross Income to Client*, 25:3 NEWS QUARTERLY (ABA Sec. Tax'n, Washington, D.C.), Spring 2005, at 7
- Race and Equality Across the Law School Curriculum: The Law of Tax Exemption*, 54 J. LEG. EDUC. 336 (2004); reprinted in *CRITICAL TAX THEORY: AN INTRODUCTION* (Cambridge University Press) (2009)
- Race Conscious Affirmative Action by Tax Exempt 501(c)(3) Corporations After Grutter and Gratz*, 77 ST. JOHN'S L. REV. 711 (2003)
- Advising Tax-Exempt Organizations in Georgia* (CLE materials prepared for 2003 CLE conference sponsored by Mercer University School of Law and Macon Bar Association) (available at Mercer University School of Law library) (approx. 50 pgs) (October 2003)
- 2002 Eleventh Circuit Survey: Federal Taxation*, 54:4 MERCER L. REV. 1563 (2003)
- The Potential Impact of the Supreme Court's Pending Decision in Grutter v. Bollinger on Private Universities and Other Tax-exempt Charities*, 22:3 NEWS QUARTERLY (ABA Sec. Tax'n, Washington, D.C.), Spring 2003, at 15
- Charities and the Constitution: Evaluating the Role of Constitutional Principles in Determining the Scope of Tax Law's Public Policy Limitation for Charities*, 5 FLA TAX REV. 779 (2002)
- The Service Renews its Crack Down on Taxpayers Who Make Tax Refund Claims Based on Entitlement to Slavery Reparations*, 21:3 NEWS LETTER (ABA Sec. Tax'n, Washington, D.C.), Spring 2002, at 9-10
- Real Property v. Personal Property: The Service Reverses its Position that Radio Towers are Real Property for Purposes of the UBIT Exclusion*, 20:3 NEWS QUARTERLY (ABA Sec. Tax'n, Washington, D.C.), Spring 2001, at 8
- Tax Expenditures, Social Justice and Civil Rights: Expanding the Scope of Civil Rights Laws to Apply to Tax-Exempt Charities*, 2001 B.Y.U. L. REV. 167 (2001)
- The Power of The Treasury: Racial Discrimination, Public Policy and "Charity" In Contemporary Society*, 33 U.C. DAVIS L. REV. 389-447 (2000)
- What's in a Name: IRS' Attempts to Tax Nonprofits on the Exploitation of the Organization's or Its Members' Names*, 4:1 COMMUNITY TAX LAW REPORT (Comm'ty Tax Law Project, Richmond, Va.), Winter 2000, at 7-9, 22-27
- Federal Trial Courts Uphold Denial of Casualty Loss Deduction to O.J. Simpson's Neighbors*, 19:3 NEWS LETTER (ABA Sec. Tax'n, Washington, D.C.), Spring 2000, at 8
- More O.J.: Tax Provisions Affect Charitable Giving*, 62:2 UNIVERSITY OF RICHMOND MAGAZINE p. 11 (Winter 2000)
- Loan Guarantees as Liabilities for Purposes of the Exclusion for Debt Discharge*, 19:2 NEWS LETTER (ABA Sec. Tax'n, Washington, D.C.), Winter 2000, at 10
- The Power of The Treasury: Racial Discrimination, Public Policy and "Charity" In Contemporary Society*, American Bar Association Section of Taxation, 2000 Midyear Meeting Materials, January 21, 2000, available in LEXIS, ABA Library, ABA Tax File (2000)
- Legal Considerations in Forming and Operating Tax-Exempt Charities in Virginia* (with Gerald W. S. Carter) (CLE materials prepared for 1999 annual meeting of Old Dominion Bar Association) (available at University of Richmond School of Law library) (approx. 100 pgs) (June 1999)
- Treasury Regulations And Judicial Deference In The Post-Chevron Era*, 13 GA. ST. U. L. REV. 387-430 (1997)
- The Proposed Corporate Sponsorship Regulations: Is The Treasury Department "Sleeping With The Enemy"?* 6 KAN. J.L. & PUB. POL'Y 49-75 (1996)

CURRENT AND RECENT COMMUNITY SERVICE**Special Appointments**

American Law Institute, *Restatement of the Law: Charitable Nonprofit Organizations* [formerly “Principles of the Law of Charitable Nonprofit Organizations” (2000-2014)], Adviser, March 2002 – present

American Bar Association, Section on Legal Education and Admissions to the Bar, Nominating Committee, Member, September 2018 – August 2021

Southern Association of Colleges and Schools, Commission on Colleges and Schools [On-Site Accreditation Site Team Chair (March 2020, February 2016); Site Team Chair Training (August 2015); On-Site Accreditation Site Team (February 2015); and Off-Site Reaffirmation Committee (November 2013)], 2013 - 2020

American Bar Association, Section on Legal Education and Admissions to the Bar, Accreditation Committee, Member (Vice Chair, September 2017 – August 2018; Non-JD Subcommittee Chair, September 2016 – August 2017), September 2013 – August 2018

American Bar Association, Law School Site Evaluator (University of Connecticut (Chair), University of Colorado (Chair), University of San Diego (foreign program), Florida State University (foreign program), Arkansas-Fayetteville (Chair), South Dakota, New England), 2003-18

Kentucky Bar Association, Diversity in the Profession Committee, Member, July 2010 – June 2018

Kentucky Access to Justice Commission, Ex-officio Member, May 2014 – April 2017

American Law Institute, Regional Advisory Group, Chair (Region 6), 2014 – 2015

Board Memberships

AccessLex Institute, Board of Directors Audit & Nominating Committees, 2014 – 2020

Bluegrass Care Navigator (formerly Hospice of the Bluegrass), Board of Directors, Vice-Chair Investment Committee and Member of Audit & Building Purchase Committees, 2013 – 2019

Association of American Law Schools, Section on Law School Dean, Chair & Executive Committee, January 2013 - January 2018

Kentucky Bar Foundation, Board of Governors, July 2009 – present

Association of American Law Schools Section on Nonprofit and Philanthropy Law - Co-Founder, Chair & Executive Committee, January 2006 - August 2007, January 2010 – January 2011

CURRENT UNIVERSITY SERVICE***University of Kentucky***

Provost Task Force of Diversity, Member, 2019-present

William T. Young University of Kentucky Library Dean Search Committee, Co-Chair, 2017-2018

Deans Council Task Force on Online Education, Chair, 2017

Blue Ribbon Panel on Graduate Education, Ex-officio Member, 2016 – present

Deans Council Committee on Professional School Funding Model, Chair, 2017

Appalachian Center Advisory Committee, 2014 – 2016

University Strategic Planning Committee, 2013 – 2015

Office of Institutional Diversity Advisory Committee, 2010-2015

Endowment Advisory Group, 2010-2015

Center for Inter-professional HealthCare Board of Directors, 2011-2015

Gatton College of Business Dean Search Committee, Co-Chair, 2010-2012

CURRENT MEMBERSHIPS

The Florida Bar, 1992 – present

American Bar Association, 1991 – present