

## Curriculum Vitae

STEPHEN G. UTZ

University of Connecticut  
School of Law  
65 Elizabeth Street  
Hartford Connecticut 06105  
(860) 570-5235

### Education

J.D. with High Honors, University of Texas School of Law, Austin, Texas, 1979

Ph.D. in Philosophy, King's College, Cambridge, 1977

B.A. in Philosophy, Louisiana State University, Baton Rouge, Louisiana, 1967

### Employment

Roger Sherman Professor of Law, University of Connecticut School of Law, Hartford, Connecticut, September 2016 to present

Professor, University of Connecticut School of Law, Hartford, Connecticut, September 1988 to present

Associate Professor, University of Connecticut School of Law, Hartford, Connecticut, September 1983-1987

DAAD [Deutscher Akademischer Austauschdienst] Gastprofessor, Free University of Berlin, May-July 2006

Visiting Professor of Law, Free University of Berlin, 2006-2010, 2012-2018, 2022

Visiting Professor of Law, Hallym University of Graduate Studies, Seoul, South Korea, 2014, 2016, 2017, 2018

Visiting Professor of Law, Faculté de Droit, Université d-Aix-Marseille, Aix-en-Provence, France, May-June 1995, March 2008

Visiting Professor of Law, New York University School of Law, New York, New York, 1996

Visiting Professor of Philosophy, Trinity College, Hartford, Connecticut, 1988-1998

Associate Attorney, Caplin & Drysdale, Chartered, Washington, D.C., September 1980 to June 1983

Law Clerk, Judge Joseph T. Sneed, United States Court of Appeals for the Ninth Circuit, August 1979 to August 1980

Lecturer in Philosophy, Louisiana State University, Baton Rouge, Louisiana, September 1970 to May 1976

#### Honors

Member, American Law Institute, since 1998

Articles Editor, *Texas Law Review*, 1978-1979

Order of the Coif, University of Texas School of Law, 1979

Marshall Aid Commemoration Scholar, 1967-1970

Woodrow Wilson Fellow (Honorary), 1967

#### Publications

##### Books

*Federal Tax Law: Practice, Problems, and Perspective* (Concise Coursebook Series) (Wolters Kluwer 2013)

*Federal Tax Code and Regulations: Selected Provisions with Review Problems – 2013-2014 Supplement to Federal Income Taxation* (Wolters Kluwer 2013)

*Rechtsgeschäft, Methodenlehre und darüber hinaus: Liber Amicorum für Detlef Leenen* (edited with Martin Häublein) (2012)

*Inside Tax Law: What Matters and Why* (Wolters Kluwer 2011, e-book 2016)

*Federal Income Taxation of Partners and Partnerships: 1999 Supplement* (American Law Institute-American Bar Association 1999)

*Federal Income Taxation of Partners and Partnerships* (American Law Institute-American Bar Association 1995)

*Tax Policy: An Introduction and Survey of the Principal Debates* (West Pub. Co. 1993)

*Teacher's Manual to Accompany Tax Policy: An Introduction and Survey of the Principal Debates* (West Pub. Co. 1993)

### Articles

*The Concept of Risk in Negligence Law* (article submitted to several law reviews)

*What is a Rule?* (article submitted to THE REVIEW OF METAPHYSICS)

*Σχόλια του Νίκου Γκάτσου πάνω σε κάποιους στίχους της «Αμοργού»* [Comments of Nikos Gatsos on Certain Lines of his poem Amorgos], *Χάρτης* 37 (ΙΑΝΟΥΑΡΙΟΣ 2022)

*Boz Among the Radicals: Dickens and Taxation*, [2021] *British Tax Review* No. 2, 221

*La tenacité du réalisme américain juridique*, in *LES METHODES JURIDIQUES : LEGAL METHODS* (Proceedings of The XIVth Congress of the International Academy of Legal Methodology) (eds. Mathieu Devinat & Jean-Yves Chérot) Bruylant Éditions (to be published in 2020)

*The Consolation of Dunces*, in *THEOLOGY AND GEOMETRY* (ed. Leslie Marsh) (2020)

*Further Comments on How Insurance Recoveries Are and Should be Taxed Under the IRC*, 171 *TAX NOTES* 1575 (June 7, 2021)

*How Insurance Recoveries Are and Should be Taxed Under the IRC*, 169 *TAX NOTES* 941 (October 10, 2020)

*Substantiality of QBI Allocations Under Subchapter K*, 159 *TAX NOTES* 55 (January 7, 2019)

*Peirce, Percy and Parsifal: Intuition's Farther Shore*, in *WALKER PERCY, PHILOSOPHER* (ed. Leslie Marsh)(2018)

*Designing the Tax Treatment of Litigation-Related Costs* (with Sachin Pandya) 21 *FLA. TAX REV.* 533 (2018)

*Tax Design Goals and How to Use Them*, 157 *TAX NOTES* 1739, December 18, 2017

*The Itch for Omniscience: Walker Percy on the Examined Life*, *XIV EXPLORATIONS: THE TWENTIETH CENTURY* 162 (2016)

*A Personal Report on Methodological Developments in US Law*, in *L'ÉVALUATION DE LA RECHERCHE EN DROIT: ENJEUX ET METHODES/ASSESSING RESEARCH IN LAW: STAKES AND METHODS* (Proceedings of The XIIIth Congress of the International Academy of Legal

Methodology) (eds. Alexandre Flückiger & Thierry Tanquerel) Bruylant Éditions (2015)

*Transparency and Taxation*, in LA TRANSPARENCE: UN PRINCIPE DE GOUVERNANCE (Proceedings of The XIIth Congress of the International Academy of Legal Methodology) (ed. Dominique Custos) (2014)

*A Comment on "My Journey with Wittgenstein" by Garth Hallett*, XII EXPLORATIONS: THE TWENTIETH CENTURY 123 (2014)

*Public Debt in the United States and Germany: A Constitutional Perspective*, 29 CONN. J. INT'L L. 71 (2013) (with Markus Heintzen)

*Chartism and the Income Tax*, 2013 BRITISH TAX REVIEW 192

*Notes on American Legal Methodology*, in Martin Häublein & Stephen Utz (eds.), RECHTSGESCHÄFT, METHODENLEHRE UND DARÜBER HINAUS: LIBER AMICORUM FÜR DETLEF LEENEN 295 (2012)

*Uneven treatment of family life? Horizontal equity in the U.S. tax and transfer system* (with Timm Boenke and Sebastian Eichfelder), <https://www.researchgate.net/publication/241769614> (2012)

*The Affordable Care Act and Tax Policy*, 44 CONN. L. REV. 1213 (2012)

*Tax Neutrality*, in MELANGES POUR PIERRE BELTRAME (ed. C.Louit, G.Orsoni, C.Viessant, M.Masclet de Barbarin, F.Bin 2010).

*Tax Reform in the Aftermath of the Financial Crisis*, 1|10 DAJV Newsletter 24 (March 2010) [Zeitschrift der Deutsch-Amerikanischen Juristen-Vereinigung e.V.]

*Thoughts on Corrective Justice*, RECHT GENAU: LIBER AMICORUM FÜR JÜRGEN PRÖLSS ZUM 70. GEBURTSTAG (2009), pp 211-225.

*Le concept hartien d'obligation juridique*, 2009 ANALISI E DIRITTO 165.

*The Project of a European CCCTB [Common Consolidated Corporate Tax Base] as a Virtual Game*, 62 Tax L. Rev. 135 (2008)

*Taxes and the 2008 US Election*, DAJV [Deutsch-Amerikanischen Juristen-Vereinigung e.V.] Newsletter 112 (3/2008)

*Le Paradoxe du Chantage*, XXXII Revue de la Recherche Juridique 1989 (2007)

*Associative Obligation and Law's Authority*, 17 Ratio Juris 285 (July 2004)

- Federalism in Health Care: Costs and Benefits Revisited*, 3 Houston L. Rev. 161 (2003).
- Allocation and Reallocation in Accordance with the Partners' Interests in the Partnership*, 56 Tax Lawyer 357 (2003)
- Ability to Pay*, 23 Whittier L. Rev. 867 (2002)
- Determining a Partner's Share of Unrealized Receivables at the Liquidation of the Partner's Interest*, 78 Taxes 37 (October 2000)
- Federalism in Health Care: Costs and Benefits*, 28 CONN. L. REV. 127 (1995)
- The Death (and Taxes) of a Partner*, 10 Practical Tax Law. 13 (Fall 1995)
- The Power to Destroy: Connecticut's Corporate Tax Has Been Discriminating Against the Federal Borrowing Power*, 21 Conn. L. Trib. 14 (February 13, 1995)
- Tax Harmonization and Coordination in Europe and America*, 9 CONN. J. INT'L L. 767 (1994)
- Rules, Principles, Algorithms and the Description of Legal Systems*, 5 Ratio Juris 23 (1992)
- Partnership Taxation in Transition: Of Form, Substance, and Economic Risk*, 41 Monthly Dig. Tax Art. 1 (August 1991)
- A Comment on Disproportionate Loss Allocations and Other Matters*, 48 Tax Notes 1025 (November 26, 1990)
- Partnership Taxation in Transition: Of Form and Substance and Economic Risk*, 43 Tax Law. 693 (Spring 1990)
- The Authority of the Rules of Baseball: The Commissioner as Judge*, 16 J. Phil. Sport 89 (1989)
- Taxpayer May Not Always Have Income When Fine or Penalty Is Paid By Another*, 69 J. Tax. 112 (August 1988)
- Partners in Crane: Partnership Investment and Economic Risk*, 31 Tax Notes 827-54 (May 26, 1986)
- The Realism of Geoffrey Hill* in H. Bloom (ed.) *The Poetry of Geoffrey Hill* (1986)
- Maine's Ancient Law and Legal Theory*, 16 Conn. L. Rev. 821-52 (1984)

*Opening the Capital Market to Women: The Tax-Exempt Dimension*, 23 *Foundation News* 35 (March-April 1982)

*Comment: The New Definition of Seniority System Violations Under Title VII*, 56 *Tex. L. Rev.* 301 (1978)

*On Teleology and Organisms*, 44 *Philosophy of Science* 313-20 (1977)

#### Book Review

*Review of David Pugsley, Justinian's Digest and The Compilers*, 11 *Conn. J. Int'l L.* 395 (1996)

#### Translations

Markus Heintzen, *German Constitutional Limits on Public Debt*, *Tax Notes International* October 10, 2010.

François Ewald, *The Return of Descartes' Malicious Demon: An Outline of a Philosophy of Precaution*, in Tom Baker & Jonathan Simon, ed., *Embracing Risk* (2002)

#### Professional Lecturing, Colloquia and Panels

Lecture, *What is a Rule?*, UCONN School of Law Faculty Workshop, November 20, 2019

Lecture, *What is a Rule?*, UCONN Department of Philosophy, February 13, 2019

Lecture, *Reduced Tax Rates for Capital-Based Income of Individual Taxpayers*, UCONN Tax School, November 14, 2018

Moderator, *Poetry and the Problem of Politics* – Adam Kirsch, Flora Levy Lecture Series, University of Louisiana at Lafayette, October 18, 2018

Participant, *Panel Discussion on Houghton Library Acquisition of the Papers of Nikos Gatsos*, Eliot House, Harvard University, October 13, 2018

Lecture, *American Legal Realism*, Congrès de l'Association Internationale de Méthodologie Juridique, Quebec City, Canada, October 11, 2018

Lecture, *Recent Developments in Corporate and Partnership Tax*, UCONN Tax School, November 15, 2017

Moderator, T.S. Eliot's Real Citizens and Unreal Cities – Professor Edward Mendelson, Flora Levy Lecture Series, University of Louisiana at Lafayette, October 26, 2017

Lecture, Reduced Enforcement Resources and Partnership Tax Developments, UCONN Tax School, November 16, 2016

Lecture, *The Itch for Omniscience: Walker Percy on the Examined Life*, Flora Levy Lecture Series, University of Louisiana at Lafayette, March 3, 2016

Lecture, *Transparency and Taxation*, Congrès de l'Association Internationale de Méthodologie Juridique, New Orleans, November 1, 2012

Lecture (with Mark Weiner), Constitutional and Policy Reflections on the Patient Protection and Affordable Care Act, Faculty Workshop, University of Connecticut School of Law, April 28, 2011

Lecture, Recent and Future Reforms of Foreign Tax Credits, Tax Deferral and Subpart F, Tax Club of Hartford, November 17, 2010

Lecture, Sen's *Idea of Justice*, Faculty Workshop, University of Connecticut School of Law, October 27, 2010

Lecture, The 2008 Election and Tax Policy, Deutsch-amerikanische Juristen-Vereinigung (German-American Lawyers' Association), Berlin, May 22, 2008

Lecture, Le concept hartien d'obligation juridique, Rencontres de Théorie du Droit à Aix, January 11, 2008

Lecture, US Partnership Tax Law and German Partners, Pöllath & Partners Berlin, Germany, July 21, 2006

Lecture, The New German-US Double Tax Treaty Protocol, Deutsch-amerikanische Juristen-Vereinigung (German-American Lawyers' Association), Berlin, June 28, 2006

Lecture, Recent Developments in American and German Partnership Taxation, International Fiscal Association, Berlin, Germany, May 30, 2006

Lecture, *The Role of "Tax Policy" in Interpretation of U.S. Tax Law*, Free University of Berlin, May 12, 2004

Lecture, *Recent Changes in U.S. Corporate Taxation*, Pöllath & Partners, Berlin, May 10, 2004

Lecture, *Reallocation Under the Section 704 Regulations*, Tax Club of Hartford, September 11, 2001

Commentator, Privatization Panel, Symposium on *Social Security: Privatization and Reform*, University of Connecticut Insurance Law Center, April 29, 2001

Lecture, *Tax Basics for the Professional Artist*, University of Hartford School of Art, April 7, 1999

Lecture, *Knowing More Than the Client: The Moral Duties of the Professional Financial Adviser*, Business Ethics Colloquium, Hartford Chapter of the Certified Life Underwriters and Chartered Financial Consultants, March 31, 1998.

Lecture, *Is Subchapter K Permissive or Grudging?* Tax Club of Hartford, February 11, 1998.

Commentator, Panel on Transnational Trade Regulation, in Conference on Sovereignty, the Market, and Culture, University of Connecticut School of Law, April 9, 1995

Moderator, "Balancing Harmonization and State Sovereignty: Creating a Single Market in the European Community," Tax Panel, Rijksuniversiteit Leiden, The Netherlands, March 17, 1994

Speaker, "Some Partnership Classification Issues," Tax Club of Hartford, September 8, 1993

Speaker, "Utility, Welfare and Tax Policy," Philosophy Department, Trinity College, Hartford, March 9, 1993

Speaker, "Authorizing the State and Less Sweeping Authorities," Philosophy Department, Trinity College, Hartford, November 13, 1991

Contributing Author, Comments to the Treasury Department on Treas. Reg. Sections 1.752-1T Through -4T Pertaining to Partnership Allocations of Basis, Section of Taxation of the American Bar Association, February, 1991

Contributing Author, Troubled Partnership Study Submitted to the Department of Treasury by the Partnership Committee of the Tax Section of the American Bar Association, May 1, 1991

Speaker, "Privacy: Some Legal, Ethical and Humanitarian Issues," Fifth Annual Colloquium, Consortium for the Education of Non-Traditional Students, Trinity College, Hartford, November 5, 1990

Speaker, "Treaty Shopping and the International Market for Investment Capital," Cambridge University Research Center for International Law, March 9, 1990



Speaker, "The Extent of Political Authority," Cambridge University Values Seminar, March 7, 1990

Speaker, "Rules, Principles, Algorithms and the Description of Legal Systems," Colloquium, Department of Philosophy, University of Connecticut, December 8, 1989

Speaker, "The Commissioner as Judge, or the Authority of the Rules of Baseball," 1989 Annual Conference of the North American Society for the Study of Sport and the Philosophic Society for the Study of Sport, Washington, D.C., November 12, 1989

Speaker, "Is Law a System of Rules?," Philosophy Department, Trinity College, Hartford, Connecticut, January 24, 1989

Lecturer, Tax-Exempt Organizations: A Guide to Their Formation and Operation, Continuing Legal Education Course (4 two-hour sessions) offered by the Connecticut Bar Association and the University of Connecticut Law School Foundations, Inc., September 22 - October 13, 1988

Speaker, "Some Nonstatutory Exclusions from Income: The Benefit of Penalties Paid by Another, Intercorporate Transfers, and Unsanctioned Fringe Benefits," Tax Club of Hartford, September 14, 1988

Speaker, "The Changing Role of Partnership Tax Law," Tax Club of Hartford, October 14, 1987

Speaker, "Recent Tax and Other Legal Developments Affecting Museums," New England Museum Association and Mid-Atlantic Association of Museums, Annual Meeting, New Haven, Connecticut, October 22, 1985

Co-Chair, "Art and Taxes - Donations of Works of Art to Charity: A Symposium for Donors, Donees, Appraisers, and their Advisors, Wadsworth Athaeneum, Hartford, Connecticut, April 24, 1985

Speaker, "Some Observations on the Partnership Tax Provisions of the Deficit Reduction Act of 1984," Tax Club of Hartford, September 12, 1984

#### Other Professional Activities

Member, American Law Institute, 1998 to present

Member, Partnership Committee of the Tax Section of the American Bar Association, 1989 to present

President, Tax Club of Hartford (tax bar colloquium limited to forty senior Hartford tax lawyers), June 1987 - June 1988

Articles Editor, *The Tax Lawyer*, September 1986-1989

Languages

French, German, Italian, Latin and Classical Greek