ALYSSA A. DIRUSSO

Cumberland School of Law
800 Lakeshore Drive, RH 239D
Birmingham, Alabama 35229

Phone: 205-726-4325
Fax: 205-726-2587
aadiruss@samford.edu

ACADEMIC APPOINTMENTS

Cumberland School of Law at Samford University (Tenured 2010)
Whelan W. and Rosalie T. Palmer Professor of Law (Chair awarded 2014)
(Assistant Professor 2005-2008; Associate Professor 2008-2011; Professor 2011-present)

Teaching Responsibilities: Wills, Trusts and Estates; Estate and Gift Tax; Estate and Trust Administration; Taxation of Nonprofit Organizations; Federal Income Tax I, Federal Income Tax II.

EDUCATION

Juris Doctor, The University of Texas School of Law (1999)
GPA: 3.78, Top 10%, Honors, Order of the Coif
Journal Member: *The Review of Litigation*

Bachelor of Science, Carnegie Mellon University (1996)
Degree in Psychology, Additional Major in Professional Writing
GPA: 3.85, Top 5%, Phi Beta Kappa, Dean's List, College and University Honors

PRACTICE EXPERIENCE

Private Bank Counsel – Bank of America Corporation (2004 –2005)
Counsel – FleetBoston Financial Corporation (2001 –2004)

Served as in-house legal counsel to Bank of America and its predecessor, Fleet National Bank.
Provided responsive legal advice, analysis and support to the Private Bank at Bank of America and its predecessor Fleet wealth and asset management organizations. Created solutions for issues relating to personal trusts, charitable trusts, and investment management for individuals and nonprofit institutions. Advised $66 million corporate private foundation and $82 million donor advised fund. Counseled business leaders on topics including fiduciary duties and powers, trust and estate litigation, OCC regulation, common trust funds, wills and probate, transfer taxes, tax-exempt status, trust reformations, and charitable giving.

Associate Attorney – Choate, Hall & Stewart (1999 –2001)

Member of Trusts & Estates Department in large top-tier Boston law firm.
Created estate plans for clients with net worth ranging from very little to nearly a billion dollars. Drafted complex estate planning documents such as QPRTs, GRATs, ILITs and CLTs. Researched cutting-edge estate planning, estate and trust administration, and retirement benefit issues emphasizing tax implications. Implemented sophisticated wealth transfer techniques involving gifts of family business interests, conservation easements, valuation discounts, and installment sales. Secured tax-exempt status for dozens of new private foundations and public charities. Advised high-profile charities on complex issues including intermediate sanctions, tax-exempt bond issuance, corporate sponsorship, and lobbying rules.

PUBLICATIONS

- TRUSTS AND ESTATES IN FOCUS (Wolters Kluwer textbook)(forthcoming 2019)(with Naomi Cahn and Susan Gary).
- *A Proposed Tax Break for the Masses Designed to Spur Charitable Giving,* CHICAGO TRIBUNE, available at https://www.chicagotribune.com/sns-a-proposed-tax-break-for-the-masses-designed-to-spur-giving-103976-20181004-story.html (October 4, 2018), originally published on THE CONVERSATION, available at https://theconversation.com/a-proposed-tax-break-for-the-masses-designed-to-spur-giving-103976 (October 4, 2018).
- *Planning for the Daily Care of a Minor in the Event of an Adult's Incapacity or Death, in* TAX, ESTATE, AND LIFETIME PLANNING FOR MINORS (Carmina Y. D'Aversa, ed., American Bar Association)(2018)(with Naomi Cahn).
- *Philanthropist Act Would Help Make Americans More Generous,* JOURNAL STANDARD, available at http://www.journalstandard.com/opinion/20180913/their-view-philanthropist-act-would-help-make-americans-more-generous (September 13, 2018)(with Daniel Rashke); also published in ROCKFORD REGISTER STAR, available at http://www.rrstar.com/opinion/20180913/their-view-philanthropist-act-would-help-make-americans-more-generous (September 13, 2018).
- *A Tax Reform Idea that Works for All Americans,* THE HILL, available at http://thehill.com/blogs/congress-blog/economy-budget/362147-a-tax-reform-idea-that-works-for-all-americans (November 28, 2017)(with Daniel Rashke).
- *How to Make Americans More Generous, Not Less,* CNN ONLINE, available at http://www.cnn.com/2017/10/31/opinions/use-tax-law-to-encourage-charitable-giving-opinion/index.html (October 31, 2017)(with Daniel Rashke).
- "Wealth Management Planning to Shift Revenue from Federal to State and Local Government," *Probate & Property*, Vol. 31, No. 2, p. 46-49 (March/April 2017).
- "Clients Thinking Calexit? Consider Taxexit (Tax Planning to Shift Revenue from Federal to State and Local Government," *The Practical Tax Lawyer*, Vol. 31, No. 2, p. 29-33 (Winter 2017).
- *Charitable Donations to Nonprofit Employers,* 51 REAL PROPERTY, TRUST & ESTATE L. J. 267 (with Bradley Foster)(2016).
- *The Generation-Skipping Transfer Tax and Sociological Shifts in Generational Length: Proposing a Generation-Inflation Index for Taxation,* 41 ACTEC L. J. 307 (Fall 2015/Winter 2016).
- *Turn-Key T&E: Building a Trusts and Estates Practice,* 29 QUINNIPIAC PROB. L.J. 96 (2016).
- MY MOM GOES TO LAW SCHOOL (CreateSpace 2015) (available on Amazon).
- MY DAD GOES TO LAW SCHOOL (CreateSpace 2015) (available on Amazon).
- *Euthanizing Small Charities: The Threat of Small Trust Termination Statutes,* 45 CUMBERLAND L. REV. 475 (2015).
- *Pro and Con (Law): Considering the Irrevocable Nongrantor Trust Technique,* 67 VAND. L. REV. 101 (2014).
- *Charity at Work: Proposing a Charitable Flexible Spending Account,* 2014 UTAH L. REV. 281 (2014).

- *Micro-Lawyering and Practice Simulations in Trusts and Estates Classes,* 58 SLU L. REV. 739 (2014).
- *Parental Testamentary Appointments of Guardians for Children,* 25 QUINNIPIAC PROB. L.J. 369 (2012)(with S. Kristen Peters).
- *American Nonprofit Law in Comparative Perspective,* 10 WASH. U. GLOBAL STUDIES L. REV. 1 (2011).
- *Law and Literature Junior: Lawyers in Books for Young Children,* 11 WHITTIER J. OF CHILD & FAMILY ADVOCACY 39 (2011)(with Letitia Van Campen).
- *Making Cents of Intestate Distributions*, in STEVE FRIEDLAND, GERRY HESS, MICHAEL SCHWARTZ & SOPHIE SPARROW, TECHNIQUES FOR TEACHING LAW 2 88-89 (Carolina Press, 2011).
- *Why Retirement Is Better than Death: Taxes*, 30 ABA TAX SECTION NEWS QUARTERLY 9 (2010).
- *Testacy and Intestacy: The Dynamics of Wills and Demographic Status,* 23 QUINNIPIAC PROB. L.J. 36 (2009).
- 2009 Update of Dwight F. Bickel, LIVING TRUSTS: FORMS AND PRACTICE (Matthew Bender, 2009).
- *Prof. Alyssa A. DiRusso on Precatory Language*, Lexis Expert Commentary (2008).
- *DiRusso on the Power to Adjust under the Principal and Income Act*, Lexis Expert Commentary (2008).
- *DiRusso on Statutory Unitrust Elections*, Lexis Expert Commentary (2008).
- *Marketing Wills*, 16 ELDER L. J. 33 (2008)(with Michael R. McCunney).
- *He Says, She Asks: Gender, Language, and the Law of Precatory Words in Wills,* 22 WIS. WOMEN'S L.J. 1 (2007).
- "Tactile Learning in the Wills Classroom," *The Law Teacher*, Vol. 14, No. 2, p. 4-5 (2007).
- *Supporting the Supporting Organization: The Potential and Exploitation of 509(a)(3) Charities,* 39 IND. L. REV. 207 (2006).
- "Law Schools Are Enriched by the Perspectives of New Professors," *Student Lawyer*, Vol. 34, No. 5, p. 14 (January 2006).
- "Beginner's Mind: Thoughts from a New Law Professor," *The Law Teacher*, Vol. 13, No. 2, p. 11 (2006).
- *Statutory Techniques for Balancing the Financial Interests of Trust Beneficiaries,* 39 U.S.F. L. REV. 261 (2005)(with Kathleen M. Sablone).
- "Tenure-Track Law Professorships," *The Young Lawyer*, Vol. 9, No. 10, p. 5 (July/August 2005).
- "The Function of Gesture in Learning to Count: More Than Keeping Track," *Cognitive Development*, Vol. 14, Issue 1, pp. 37-56 (Jan-March 1999)(with Martha Wagner Alibali).

PRESENTATIONS AND PANELS

- *Inequality, (Re) Distribution of Wealth, and the Federal Tax System: Taxexit (Tax Planning to Shift Revenue from Federal to State and Local Government)*
  - Panel Presentation at Annual Meeting of the Southeastern Association of Law Schools in Boca Raton, Florida (August 2017).

- *Pedagogy and Assessments in Tax Courses*
  - Discussion Group at Annual Meeting of the Southeastern Association of Law Schools in Boca Raton, Florida – Moderator and Proposer (August 2017).
- *Beyond the Socratic Method in Trusts and Estates*
  - Discussion Group at Annual Meeting of the Southeastern Association of Law Schools in Boca Raton, Florida – Presenter (July 2016).
- *The Unruly Nature of the Law of Sex, Death, and Taxes: Granny-Style*
  - Panel Presentation at Annual Meeting of the Association of American Law Schools in San Francisco, California (January 2017).
- *Teaching the Knowledge, Skills, and Values of Trusts and Estates in the Age of Assessment*
  - Discussion Group at Annual Meeting of the Southeastern Association of Law Schools on Amelia Island, Florida – Presenter (July 2016).
- *Sex and Death: Gender and Sexuality Matters in Trusts and Estates*
  - Panel Presentation at Annual Meeting of the Association of American Law Schools in New York City, New York – Moderator and Proposer (January 2016).
- *Innovations in Trusts and Estates*
  - Discussion Group at Annual Meeting of the Southeastern Association of Law Schools on Amelia Island, Florida – Moderator and Proposer (August 2014).
- *Improving an ING (But Why We May Not Want Any-ING Anyway)*
  - Commentator at Symposium of the American College of Trust and Estate Counsel at Vanderbilt University in Nashville, Tennessee (February 2014).
- *Trusts and Estates Scholarship and Pedagogy*
  - Discussion Group at Annual Meeting of the Southeastern Association of Law Schools in Palm Beach, Florida – Moderator and Proposer (August 2013).
- *Charity at Work: Proposing a Charitable Flexible Spending Account*
  - Panel Presentation at Annual Meeting of the Law and Society Association in Boston, Massachusetts (June 2013).
  - Oral Presentation at Annual Meeting of the Association of American Law Schools in New Orleans, Louisiana (January 2013).
- *Parental Testamentary Appointments of Guardians for Children/The Law and Reality of Trusts and Estates*
  - Panel Presentation at Annual Meeting of the Southeastern Association of Law Schools in Amelia Island, Florida (July 2012).
  - Panel Presentation at Annual Meeting of the Law and Society Association in Honolulu, Hawaii (June 2012).
  - Oral Presentation at Regions Bank in Birmingham, Alabama (April 2012).
- *Lawyers in Books for Young Children/Contemporary Issues in Law & Literature*
  - Panel Presentation at Annual Meeting of the Southeastern Association of Law Schools in Hilton Head, South Carolina (August 2011).
  - Oral Presentation at John Marshall Law School Faculty Symposium in Atlanta, Georgia (April 2011).
- *Integrating Real-Life Practice, Micro-Lawyering, and Simulations*
  - Panel Presentation at Annual Meeting of the Institute for Law School Teaching and Learning in New York City, New York (June 2011).

- *Comparative Philanthropy Law and the Tax-Centrism of the American Third Sector/ American Nonprofit Law in Comparative Perspective*
  - Poster Presentation at Annual Meeting of the Association of American Law Schools in San Francisco, California (January 2011).
  - Poster Presentation at Ninth International Conference of the International Society for Third-Sector Research at Kadir Has University in Istanbul, Turkey (July 2010).
- *The Reason Why Retirement Is Better Than Death: Taxes*
  - Panel Presentation at Trusts & Estates/Employee Benefits Workshop at Annual Meeting of the Southeastern Association of Law Schools in Palm Beach, Florida (July 2010).
- *Meeting Your Client: Initial Steps in Estate Planning Practice (Recent Graduate CLE)*
  - Presentation at Cumberland School of Law CLE for Recent Graduates in Birmingham, Alabama (September 2010).
  - Presentation at Cumberland School of Law CLE for Recent Graduates in Birmingham, Alabama (October 2009).
- *Assessing Lawyering Skills (Lawyering Exercises in Trusts & Estates Courses)*
  - Presentation at Cumberland Faculty Retreat in Birmingham, Alabama (August 2009).
    - Panel Presentation at Annual Meeting of the Southeastern Association of Law Schools in Amelia Island, Florida (July 2009).
- *Euthanizing Small Charities*
  - Poster Presentation at Annual Meeting of the Association of American Law Schools in San Diego, California (January 2009).
  - Poster Presentation at Eighth International Conference of the International Society for Third-Sector Research in Barcelona, Spain (July 2008).
- *The Intestacy Epidemic and the Marketing of Wills/Marketing Wills*
  - Panel Presentation at Annual Meeting of the Southeastern Association of Law Schools in Amelia Island, Florida (July 2007).
  - Poster Presentation at Annual Meeting of the Association of American Law Schools in New York, New York (January 2008).
- *He Says, She Asks: Gender, Language, and the Law of Precatory Words in Wills*
  - Oral Presentation at Texas Tech School of Law Works-in-Progress Colloquium in Lubbock, Texas (October 2006).
  - Poster Presentation at Annual Meeting of the Association of American Law Schools in Washington, D.C. (January 2007).
  - Poster Presentation at Annual Meeting of Law and Society Association in Berlin, Germany (July 2007).
- *Supporting the Supporting Organization: The Potential and Exploitation of 509(a)(3) Charities*
  - Poster Presentation at Annual Meeting of the Association of American Law Schools in Washington, D.C. (January 2006).

SCHOOL AND UNIVERSITY SERVICE

- Law School Policy Committee (elected member, 2013-14, 2016-17)
- Curriculum Committee (Chair 2017-2019)
- Admissions Committee (Chair 2015-2016)

- Rank & Tenure Committee (Chair 2012-13)
- Various faculty committee memberships, including Dean Search Committee, Long-Range Planning/ABA Site Review Committee, Library Committee, Faculty Development/Colloquium Committee, Carnegie Report/Skills and Outcomes Committee, and Faculty Appointments Committee
- University Elections Committee (member)
- University Institutional Review Board (past member, Chair-Elect 2009-2010; Chair 2010-2011)
- University Academic Affairs Committee (past member)
- Periodic Faculty Advisor to students groups including VITA (Volunteer Income Tax Assistance), Catholic Law Students Association, Texas Law Students Association, Virginia Law Students Association, and Cumberland Society for the Arts
- Presenter at multiple Cumberland CLE programs

PROFESSIONAL ACTIVITIES AND HONORS

- Member of The American Law Institute (Elected 2013)
- Academic Fellow, American College of Trust and Estate Counsel (Elected 2014)
- Editor, ACTEC LAW JOURNAL (Associate Editor 2018-2020; Editor-in-Chief 2020-2022)
- Executive Committee, Association of American Law Schools Trusts & Estates Section (2013-2018)(Chair 2016-17)
- Member of Association of American Law Schools (Nonprofit & Philanthropy Law, Tax, and Trusts & Estates Sections)
- Member of American Bar Association (Tax and Real Property & Probate Sections)
- Fellow, American Bar Foundation
- Contributing Editor: JOTWELL, TRUSTS & ESTATES (2010-2014)
- Alabama Leadership Initiative Class of 2012
- Lightfoot, Franklin & White Faculty Scholarship Award (2007, 2010, 2016)
- Harvey S. Jackson Teaching Excellence Award (2009, 2013)
- United States Supreme Court Bar (admitted 2013)
- Licensed Attorney – Massachusetts (1999, inactive); Alabama (2013, special)
- CERTIFIED FINANCIAL PLANNER® (2017, active)
- Birmingham Bar Association Volunteer Lawyers Project: Elders Will Clinic/Wills for Heroes
- Adult Girl Scout, North-Central Alabama Council (Lifetime Member)

ONLINE INFORMATION

- SSRN Publications available at: http://ssrn.com/author=511853
- Faculty Biography available at: http://cumberland.samford.edu/faculty/alyssa-dirusso