Elaine Waterhouse Wilson
https://researchrepository.wvu.edu/wvlr/vol127/iss2/4/

Work Address: **West Virginia University College of Law**
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Research Focus: My research examines the legal and policy issues that arise when the nonprofit community and the business sector interact, with a focus on updating traditional notions of "charity" as the historical divide between the two sectors collapses. My interests include private economic development and revitalization activities, nonprofit/for-profit joint ventures, new charitable/for-profit hybrid purpose entities (*e.g.*, benefit corporations and L3Cs) and social enterprises (including cooperatives), technology transfer and commercialization activities of nonprofits, private foundation excise tax issues, and program-related and impact investing.

Teaching Focus: My teaching focuses primarily in the area of federal taxation. I currently teach federal income tax, taxation of business entities, nonprofit organizations, estate and gift taxation, estate planning (including drafting), tax policy, and an online class in charitable fundraising. In addition to my tax classes, I have taught the first-year Contracts class, and the upper-level bar classes in Wealth Transfers (*a.k.a. Trusts and Estates)* and Business Organizations.

Experience: **West Virginia University College of Law, Morgantown, West Virginia**
Bowles Rice McDavid Love & Graff Professor of Law (as of August 15, 2025)

Full Professor of Law with Tenure, July 1, 2017, to Present
Associate Professor, July 1, 2012, to June 30, 2017

- Teach all tax classes as well as transactional classes as needed
- Coordinate all areas of the tax curriculum, including working with adjuncts to increase course offerings
- Research, write and present scholarship primarily in the area of tax-exempt organizations
- Coach WVU's tax competition teams
- Advise the WVU Tax Law Society and Business Law Society
- Write and present on tax and charitable topics for various audiences

- Perform service activities for the College, the University, the profession, and the community as appropriate

Associate Dean of Academic Affairs, June 4, 2018, to June 30, 2023

- Coordinate all aspects of academic and curricular administration, including generating the semester course schedule
- Manage all specialty program offerings, such as joint degree programs, 3+3 programs, LLMs, and concentrations
- Oversee grading, accommodations administration, and academic integrity/professional standards of conduct enforcement
- Review compliance with ABA accreditation standards and other regulatory requirements, including preparation accreditation and similar reports, such as the ABA questionnaire and US News report
- With the Dean and appropriate committees, develop a variety of policies that address the academic life of the College of Law (assessment, online, curriculum)
- Coordinate with University administration, specifically including serving on various working groups with Associate Deans from other academic units on campus
- Work with faculty on the implementation of various ABA, University, and College of Law policies
- Work with faculty on individual teaching issues, such as classroom interactions, syllabus development, and assessment
- Advise students with individual issues that impact academic performance, including accommodations and DEI concerns
- Coordinate academic probation and advising issues with the Director of Academic Excellence
- Oversee compliance with state bar reporting and student record maintenance

Quarles & Brady, Chicago, Illinois

Partner, Corporate Services Group, 2007 to 2012

- Served as a member of the Tax-Exempt Organizations Team
- Focused on organizational and operational issues for tax-exempt organizations of all types and sizes, including large national charities
- Functioned as outside general counsel for a variety of charitable organizations

- Counseled individuals and institutions on charitable planned giving strategies and compliance
- Lectured and wrote frequently on charitable planning and tax-exempt organizations topics for various audiences

Barnes & Thornburg, Indianapolis, Indiana
Partner, Business Department, 2004 to 2007
Associate, Business Department, 1996 to 2004

- Served as a member of the Associations and Foundations Practice Group and the Estate Planning Practice Group
- Counseled high net worth individuals and families regarding complex estate planning and charitable giving matters
- Worked with a variety of charitable organizations regarding organizational issues, tax planning, and compliance
- Lectured and wrote frequently on estate planning and tax-exempt organizations topics for attorneys and other professionals

Sullivan & Cromwell, New York, New York
Associate, Estates and Personal Department, 1993 to 1996

- Drafted estate planning documents and assisted with estate and trust administration matters for high-net worth individuals
- Worked with large private foundations and supporting organizations with a focus on international giving issues
- Advised a national public charity in the education sector on public charity tax compliance issues

Education: **Boston University School of Law (6-Year Law Program – Dual Degree)**

- J.D., *magna cum laude*, 1993; final GPA: 3.81
- Managing Editor, *Probate Law Journal*
- Book Awards: Civil Procedure; Uniform Commercial Code
- First-Year Research Assistant for Prof. Frederick Lawrence (Civil Procedure)

Boston University College of Liberal Arts

- B.A., *magna cum laude*, 1993

Current Bar Admissions:

Admitted to the New York State Bar since 1994
Admitted to the Illinois Bar since 2008
Admitted to the United States Tax Court since 1997

Awards: 2023 West Virginia University Values Coin Recipient
2022 Curriculum Innovation Challenge Finalist
2017 West Virginia University College of Law Significant Scholarship Award
2015 WVU Foundation Award for Outstanding Teaching
2014 West Virginia University College of Law Professor of the Year
2014 West Virginia University College of Law Significant Scholarship Award
2012 Nonprofit Lawyer of the Year for Chicago, Leading Lawyers Network
2007 to 2012, Best Lawyers in America, Non-Profit/Charities Law
2009 "40 Illinois Attorneys Under 40 to Watch," Law Bulletin Publishing (*The Chicago Lawyer* and *Chicago Daily Law Bulletin*)
Selected by peers to be a member of the Illinois Leading Lawyer Network in Association & Non-Profit Law and Trust, Will & Estate Planning Law
Former Certified Estate Planning and Administration Specialist, Indiana State Bar Association Specialty Certification Board
2006 *Pro Bono Publico* Award, Indiana Bar Foundation

Select Publications: "The Fallacies Behind the Excise Tax on 'Excessive' Charity Compensation," __ *Loyola U. Chi. L. J.* ___ *(___ 2025).*

"The Hidden Cost of State Income Tax Repeal: A Case Study of the West Virginia Neighborhood Investment Program Credit," *127 W. Va. L. Rev 303 (2025)*

"Cooperatives: The First Social Enterprise," *66 DePaul L. Rev. 1013 (2017)*

"Chapter 7 – *Bob Jones University v. United States*," Commentary Section, *in Feminist Judgments: Rewritten Tax Opinions*, Bridget J. Crawford and Anthony Infanti, eds., Cambridge University Press (*2017*)

"Is Consistency the Hobgoblin of Little Minds? Co-Investment under Code Section 4941,*" 85 U.M.K.C. L. Rev. 393* (*2017*)

"Better Late Than Never: Incorporating LLCs into Section 4943," *48 Akron L. Rev. 485 (2015)*

BNA Tax Management Portfolio 472, *Private Foundations – Distributions (Section 4942)* (*2015*)

"When Can Economic Development Activities Lessen the Burdens of Government?" 23 *Taxation of Exempts 6 (May/June 2012)*

"More Than You Ever Wanted to Know (or Tell!): Heightened Compensation Disclosure under the New Form 990," *60 Exempt Organizations Tax Review 273 (2008)*

"State Regulation of Charitable Solicitation," *12 Prob. & Prop. 49 (July/August 1998)*

Scholarly Activities: Workshop Commentator, The Association for Mid-Career Tax Law Professors,
San Francisco, California (June 5-6, 2025)

Panel Moderator and Discussant, Political Economy and Tax Theory, Law & Society Association Annual Meeting 2025, Chicago, Illinois (May 22, 2025)

Panel Discussant, Corporate Governance Responsibilities: Markets, Communities, Countries, Law & Society Association Annual Meeting 2024, Denver, Colorado (June 6, 2024)

Workshop Commentator, The Association for Mid-Career Tax Law Professors, Chicago, Illinois (May 29-30, 2024)

Conference Attendee, "Protecting Dynastic Wealth: Perspectives on the Role of Estate and Gift Tax in Perpetuating Inequality," sponsored by the University of Pittsburgh School of Law, Pittsburgh, Pennsylvania (October 21, 2022)

Associate Dean's Conference, sponsored by Texas A&M College of Law, Fort Worth, Texas (October 6-8, 2022)

Workshop Commentator, The Association for Mid-Career Tax Law Professors, (June 9, 2021, online)

Moderator, "Tax Policy Workshop: Tax Policy in the 21st Century," at the Southeastern Association of Law Schools 2020 Annual Conference (August 3, 2020, online)

Blogger, Nonprofit Law Prof Blog (resumed regular rotation on July 1, 2023; guest blogger during ADAA term)

Select Presentations: "Tax-Exempt Status of Incubators and Accelerators," workshop presentation, The Association for Mid-Career Tax Law Professors, San Francisco, California (June 6, 2025)

"In Defense of Endowments: The Case of Rural Philanthropy" paper presentation at the Law & Society Association Annual Meeting 2025, Chicago, Illinois (May 23, 2025)

"The Practical Impact of *Loper Bright* on Tax Practice," West Virginia Tax Institute Annual Meeting, Pipestem, West Virginia (October 28, 2024)

"Revisiting *Bob Jones University* in an Era of Expansive Free Exercise," at *It's a Man's World: Revealing and Addressing Hidden Gender Bias in Tax Law and Policy*, sponsored by the American Tax Policy Institute, Washington D.C., (October 17-18, 2024)

"Legal Barriers to the Spread of the Cooperative Movement," paper presentation at the Law & Society Association Annual Meeting 2024, Denver, Colorado (June 6, 2024)

"Trust-Based Philanthropy," workshop presentation, The Association for Mid-Career Tax Law Professors Workshop, Chicago, Illinois (May 30, 2024)

"Legal Barriers to the Spread of the Cooperative Movement," workshop presentation at "Works-in-Progress Series: Interdisciplinary Tax and Corporate Law," at the Southeastern Association of Law Schools 2023 Annual Conference, Boca Raton, Florida (July 28, 2023)

"Supporting Diversity and Combating Bias: Comparing the ABA Model Rules and the AICPA Code of Professional Conduct," for the Allegheny Tax Society, Pittsburgh, Pennsylvania (November 15, 2021)

"The Hidden Cost of State Income Tax Repeal," workshop presentation on draft paper, at The Association for Mid-Career Tax Law Professors 2021 Conference (July 21, 2021)

"State Responses to the CARES Act," at the West Virginia Tax Institute 2020 Annual Meeting (October 2020 online)

"1969 Tax Act and Charities: Fifty Years Later," presented at Pitt Tax Review Symposium, University of Pittsburgh School of Law (November 1, 2019)

"West Virginia Benefit Corporations," at the West Virginia Tax Institute 2019 Annual Meeting (October 29, 2019)

"Tax Law Workshop: Tax Policy Discussion Group," at the Southeastern Association of Law Schools 2019 Annual Conference (August 2, 2019)

"Benefit Corporation (or Not?) Establishing and Maintaining Social Impact Business Enterprises," at the Southeastern Association of Law Schools 2019 Annual Conference (August 1, 2019)

"Tax Law at the Crossroads," workshop at the Southeastern Association of Law Schools 2019 Annual Conference (August 1, 2019)

"TCJA: Charitable Impacts," at the Big XII Internal Auditors Conference, Morgantown, West Virginia (May 21, 2019)

"Charitable Tax Advice: You Get What You Pay For," at the Ohio Northern Law Review Symposium (March 15, 2019)

"Avoiding Conflicts of Interest in Grant Making: Legal Issues," at the Philanthropy WV Annual Meeting (November 11, 2018)

"Vehicles for Personal Philanthropy," for the North Central West Virginia Estate Planning Council (October 11, 2018)

"Experiential Learning in Trusts & Estates: Clinics, Similar Courses, and Field Placements," at the Southeastern Association of Law Schools 2018 Annual Conference (August 10, 2018)

"Tax Policy Discussion Group," at the Southeastern Association of Law Schools 2018 Annual Conference (August 10, 2018)

“The Future of Tax Law,” at the Southeastern Association of Law Schools 2018 Annual Conference (August 9, 2018)

“Vehicles for Personal Philanthropy,” for The Greater Kanawha Valley Community Foundation (May 23, 2018)

“Comparing Non-Profit Apples with For-Profit Oranges: The Compensation Fallacy Behind New § 4960” at the Mon River Colloquium (March 23, 2018)

“Vehicles for Personal Philanthropy,” WVU Foundation (March 5, 2018)

“The Tax Cuts and Jobs Act: An Overview” (with Drew Proudfoot, Bowles Rice), the WVU Women’s Business Center and the Morgantown Chamber of Commerce (February 28, 2018)

“The Tax Cuts and Jobs Act,” WVU College of Law, Faculty Colloquium (January 24, 2018)

“The Tax Cuts and Jobs Act: Charitable Impacts,” for the WVU Public Administration Graduate Students Association (Feb. 19, 2018)

“Advanced Issues in Private Foundation Investing,” for the Southern Federal Tax Institute (October 27, 2017)

“Disaster Relief and Impact Investing: Specific Issues for Private Foundations,” Philanthropy WV (September 27, 2017)

“Preventing Regulation Through the Appropriations Process: Oversight or Dereliction of Duty,” (August 2017) for the Southeastern Association of Law Schools 2017 Annual Conference

“Feminist Tax Judgments,” Law and Society Association Annual Meeting, Mexico City, June 2017, panelist

“Unauthorized Practice of Law,” Allegheny Tax Law Society (March 20, 2017)

“Introduction to Social Enterprise,” Community Foundation of the Ohio Valley, Weirton, West Virginia, May 12, 2016

“Tips from Outstanding Teachers,” Panel Participant, West Virginia University Teaching and Learning Commons, May 11, 2016

"Introduction to Estate Planning for Consulting Foresters," West Virginia Department of Forestry, March 31, 2016 (and others)

"Managing Conflicts of Interest," Philanthropy West Virginia Ethics and Leadership Academy, August 19, 2015

"Ethical Issues for Professionals Serving on Nonprofit Boards in Pennsylvania," Allegheny Tax Society, March 21, 2016

"Ethical Issues for Professionals Serving on Nonprofit Boards in West Virginia," West Virginia Tax Institute, October 19, 2015

"Social Enterprise for the Estate Planner," American Bar Association Section on Real Property, Trust and Estate Law Charitable Group membership call, January 7, 2015

"Tax Planning for 2014 and 2015: Ideas and Strategies to Consider Now," American Bar Association Continuing Legal Education Webinar, Co-Presenter, December 2, 2014

"Legal and Ethical Issues in Maintaining and Adjusting Donor Intent," Philanthropy WV Annual Meeting, November 5, 2014

"Political Activities of Section 501(c)(4) Organizations: Blurred Lines, Bright Lines, and No Lines," with Bradley Smith, West Virginia Tax Institute, October 21, 2014

"Ethical and Practical Problems for the Attorney on the Nonprofit Board," Moderator, American Bar Association Real Property, Trust and Estate and Taxation Sections Joint Fall Meeting, September 19, 2014

"Caretaking the Garden: Scholarship Management and Legal Issues," Philanthropy WV Community Foundation Gathering, June 26, 2014

"Top Ten Mistakes Every Private Foundation Should Avoid," West Virginia Philanthropy WV Webinar, December 3, 2013

"Ethics for the Estate Planner: A Fantastic Love Story," North Central West Virginia Estate Planning Council, November 12, 2013

"'Inside' Donor Intent: Does It Matter Anymore?," American Bar Association Section on Real Property, Trust, and Estate Law 24th Annual Spring CLE Symposia, May 2, 2013

"Estate Planning after ATRA of 2012 – Time for a Change to Our Perspective," Charleston (WV) Estate Planning Council, March 21, 2013

"Tax Update from the Bottom of the Fiscal Cliff: The American Taxpayer Relief Act and its Consequences," West Virginia Continuing Legal Education, March 7, 2013

"The Tax Aspects of the Fiscal Cliff: What Solo and Small Firms Need to Know for December 31, 2012," West Virginia Continuing Legal Education, November 2, 2012

"For-Profit/Non-Profit Joint Ventures in Uncertain Economic Times," Lorman Educational Services, January 11, 2011, July 19, 2011, and others

"Fundraising Rules and Regulations," CPAs in the Public Interest/Illinois CPA Society, July 12, 2011

"Oversight of Charitable Assets Act," American Bar Association, Real Property, Trust and Estate Section, Spring Meeting, Washington D.C., April 29, 2011 (*repeat*: American Bar Association, Taxation Section and Real Property, Trust and Estate Section, Joint Fall Meeting, Denver, Colorado, October 20–22, 2011)

"A Primer on Self-Dealing," Chicago Bar Association, Federal Tax Division H, October 14, 2010

"Foundation Grant Agreements: Basics and Beyond," Lorman Education Services, August 20, 2009

"Uniform Prudent Management of Institutional Funds Act," Donors Forum, Chicago, Illinois, June 18, 2009

"The New Form 990: What It Means for You – Today!" Chicago-Kent College of Law, 27th Annual Conference on Not-for-Profit Organizations, June 6, 2008

"Gift Acceptance Policies," Lorman Educational Services, September 14, 2009

"The Unrelated Business Income Tax," Illinois CPA Society, Not-for-Profit Conference, Chicago, Illinois, November 17, 2007

"Tax & Legal Issues for Small-Staffed Foundations," Association of Small Foundations, Chicago, Illinois, October 3, 2007

Memberships: **American Bar Association**

- Former Member, Real Property, Trust, and Estate Section standing committees on Continuing Legal Education; Community Outreach; and Substantive Committees
- Past Group Chair, Charitable Planning and Organizations Group, Real Property, Trust, and Estate Section
- Former Committee Co-Chair, *Ad Hoc* Committee on Supporting Organization Regulations, Real Property, Trust, and Estate Section
- Former Section Advisor to the National Conference of Commissioners on Uniform State Laws, Drafting Committee for the Oversight of Charitable Assets Act
- Former Committee Co-Chair and Vice Chair, Charitable Organizations Committee, Real Property, Trust, and Estate Section
- Former Associate Articles Editor, *Probate & Property*

West Virginia Tax Institute

- Former President and Current Member of the Board of Directors

IRS Exempt Organizations Advisory Council, Great Lakes Region

- Emeritus Member

Law & Society Association

- Member