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


Visiting Professor of Law, Free University of Berlin, 2006-2010, 2012-2020

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


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


Woodrow Wilson Fellow (Honorary), 1967

Publications

Books


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


Articles


How Insurance Recoveries Should Be and Are Taxed Under the IRC, 160 TAX NOTES ___ (to be published in 2020)


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


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


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

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)


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


Tax Reform in the Aftermath of the Financial Crisis, 1|10 DAJV Newsletter 24 (March 2010) [Zeitschrift der Deutsch-Amerikanischen Juristen-Verinigung 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)


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)


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)


Taxpayer May Not Always Have Income When Fine or Penalty Is Paid By Another, 69 J. Tax. 112 (August 1988)


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

Translations


Professional Lecturing, Colloquia and Panels

Risk in Negligence Law, Faculty Workshop Presentation, UCONN School of Law, 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

What is a Rule?, Faculty Workshop Presentation, UCONN School of Law, September 6, 2017

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


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


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


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


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


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 Atheneum, Hartford, Connecticut, April 24, 1985


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