

## Stephanie J. Willbanks

Vermont Law School  
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### EMPLOYMENT

1981 - present	VERMONT LAW SCHOOL
1986 - present	Professor of Law
2017 - 2018	Vice Dean for Faculty
2014 - 2017	Vice Dean for Administration and Student Affairs
2005 - 2009	Vice Dean for Academic Affairs
2002 - 2005	Director of Academic Technology
1997 - 2002	Associate Dean for Academic Affairs
1989 - 1994	Associate Dean for Academic Affairs
1983 - 1986	Associate Professor of Law
1981 - 1983	Assistant Professor of Law

#### Subjects Taught

Taxation of Wealth Transfers (Estate and Gift Taxation), Estates (Wills and Trusts), Income Taxation, Estate Planning, Business Taxation, Corporate Taxation, Torts, Tax Policy

2010 - 2017	THE ASSOCIATION OF AMERICAN LAW SCHOOLS Membership Review Consultant
Fall 2013	THE UNIVERSITY OF RICHMOND SCHOOL OF LAW Visiting Professor
2009 - 2011	THE UNIVERSITY OF ALABAMA SCHOOL OF LAW Professor in the Tax LLM Program
1985 - 1986	THE TUCK SCHOOL OF BUSINESS, DARTMOUTH COLLEGE Adjunct Professor
1979 - 1981	HENSON & EFRON, P.A. Minneapolis, Minnesota Associate
1978 - 1979	THE HONORABLE ROSALIE E. WAHL Minnesota Supreme Court Judicial Clerk

## **PUBLICATIONS**

### **BOOKS**

FEDERAL TAXATION OF WEALTH TRANSFERS: CASES AND PROBLEMS (5th edition, Wolters Kluwer Publishers 2024) (with Alyssa A. DiRusso)

TEACHER'S MANUAL: FEDERAL TAXATION OF WEALTH TRANSFERS (5th edition, Wolters Kluwer Publishers 2024) (with Alyssa A. DiRusso)

FEDERAL ESTATE AND GIFT TAXATION: QUICK REVIEW (4th edition, Thomson West Publishing Co. 2024)

FEDERAL ESTATE AND GIFT TAXATION: AN ANALYSIS AND CRITIQUE (3d ed. Thomson West Publishing Co. 2004)

### **CHAPTERS**

Taxation, in Audrey Brown, Annamarie and Dorothy Wallace, PERSONAL FINANCE AND FINANCIAL LITERACY FOR THE TWENTY-FIRST CENTURY (Oxford University Press, forthcoming 2022)

Wealth Transfer Taxation: Tax Planning, in Jesse Dukeminier, Robert Sitkoff, and James Lindgren, WILLS, TRUSTS, AND ESTATES (8th edition, Wolters Kluwer Publishers 2009)

Teacher's Manual: Wealth Transfer Taxation: Tax Planning for Jesse Dukeminier, Robert Sitkoff, and James Lindgren, WILLS, TRUSTS, AND ESTATES (8th edition, Wolters Kluwer Publishers 2009)

### **LAW REVIEW ARTICLES**

Gifts in Contemplation of Death: Why Can't Section 2035 Simply Die? 45 ACTEC L.J. 201 (2020)

What's in a Name? Would a Rose by Any Other Name *Really* Smell as Sweet? 63 J. Leg. Ed. 647 (2014)

Taxing Once, Taxing Twice, Taxing Joint Tenants (Again) at Death Isn't Nice, 9 U. Pitt. Tax Rev. 1 (2011)

Parting is Such Sweet Sorrow, But Does It Have to be So Complicated? Transmission of Property at Death in Vermont, 29 VT. L. REV. 895 (2005)

A Page of Logic is Worth a Volume of History: The Treatment of Retained Interests Under the Federal Estate and Gift Tax Statute, 8 VA. TAX REV. 639 (1989) (with W. Leslie Peat)

Simplifying the Internal Revenue Code through Reallocation of Decisionmaking Responsibility, 6 AMER. J. TAX POLICY 257 (1987)

Interest Free Loans Are No Longer Free: Tax Consequences of Business Loans, 47 MONT. L. REV. 335 (1986)

Interest Free Loans Are No Longer Free: Tax Consequences of Gift Loans, 47 MONT. L. REV. 39 (1986)

Qualified Conservation Contributions: Analysis of Proposed Regulations, 3 VA. TAX REV. 323 (1984)

Does It Pay to Kill Your Mother? The Effect of a Criminal Acquittal in a Subsequent Civil Proceeding to Disqualify the Slayer, 16 CONN. L. REV. 29 (1983)

#### OTHER

*Law as a Crossword Puzzle*, reprinted in *Techniques for Teaching Law 2*, edited by Gerald F. Hess, Steven I. Friedland, Michael Hunger Schwartz, and Sophie Sparrow (Carolina Academic Press 2011)

*Interstate Guardianship Jurisdiction: A Solution to "Granny Snatching,"* 37 Vt. Bar. Ass. J. 24 (2011) (with Judge George Belcher)

*Changes to Vermont's Probate Law: Increasing the Surviving Spouse's Share and Other Measures*, 35 Vt. Bar Ass. J. 26 (2009) (with Jonathan D. Secrest)

*The Future of the Federal Estate Tax*, The Rutland Herald, February 15, 2001

*Puzzle Your Students*, 9 THE LAW TEACHER 1 (Fall 2001)

*Taxation of Promises to Pay and Evidence of Indebtedness Given in Return for Personal Services*, 17 N.H. Trial Bar News 9 (1995) with Dierdre-erin Alton

Editor, Important Developments During the Year:  
Individual Income Tax, 58 The Tax Law. 1135 (2005)  
Domestic Relations, 57 The Tax Law. 1031 (2004)  
Domestic Relations, 53 The Tax Law. 1045 (2004)

Professor's Update to FEDERAL TAXATION OF WEALTH TRANSFERS: CASES AND PROBLEMS (4<sup>TH</sup> ED.)  
Fall 2023

#### SELECTED PRESENTATIONS AND TESTIMONY

The ABA Site Inspection Process

The Role of the Association of American Law Schools

Writing the Faculty Section of the Report

October 2015, September 2014, October 2013, October 2012, October 2011, October 2010

Guardianship over Adults: Establishing Jurisdiction & Resolving Jurisdictional Support  
Lexis Online CLE, 2013

Testimony before the Vermont House Judiciary Committee on H.436 (The Uniform Recognition of Wills Act) in March 2019

Testimony before the Vermont Senate Judiciary Committee on H.436 (The Uniform Recognition of Wills Act) in April 2019

Testimony before the Vermont House Judiciary Committee on H.23 (The Uniform Transfers to Minors Act) in January 2015

Testimony before the Vermont Senate Judiciary Committee on H.23 (The Uniform Transfers to Minors Act) in April 2015

Testimony before the Vermont House Ways and Means Committee on H.79 (The Uniform Adult Guardianship and Protected Persons Jurisdiction Act) in January 2011

Testimony before the Vermont House Ways and Means Committee on the Miscellaneous Tax Bill in February 2009

Testimony before the Vermont House Judiciary Committee on H.11 (Intestacy and Spousal Share) in January 2009

Year in Review: Probate & Trusts: Ramifications of S.26  
September 25, 2009 at the Lake Morey Inn in Fairlee, Vermont

Changing Vermont's Spousal Share at the Vermont Bar Association annual meeting on September 26, 2008 at the Lake Morey Inn in Fairlee, Vermont

The Federal Estate Tax: An Update  
Vermont Bar Association Meeting in Killington, Vermont, September 29, 2006

Due Process and the Probate Process  
Meeting of the Vermont Probate Judges, November 2, 2000

The Basics of Federal Estate and Gift Taxation  
Estate Planning Seminar for the Vermont Bar Association, May 1990

## **SELECTED PROFESSIONAL ACTIVITIES**

American Bar Association, 1978 – present  
Law School Administration Committee, 2008 - 2010  
Site Inspection Team Member, 1992 - 2010  
Tax Section, 1981-2013  
Real Property, Probate and Trust Section, 2009-2013

Academic Fellow, American College of Trust and Estate Counsel (ACTEC), 2009 - present

American Bar Foundation Fellow, 2011 - present

American Law Institute, 2010 – present

Association of American Law Schools,  
Consultant on the Membership Review Process, 2010 - 2017  
Membership Review Committee, 2004 - 2007  
Site Inspection Team Member, 1992 – 2010, 2018 - 2023

Commissioner, Uniform Law Commission, 2001 – present  
Study Committee, Uniform Transfers to Minors Act, 2022-2024  
Drafting Committee, Unregulated Transfers of Adopted Children, 2018 - 2021  
Drafting Committee, Model Tribal Probate Code, 2013 - 2019  
Drafting Committee, Uniform Premarital and Marital Agreements Act, 2010 - 2012  
Committee on the Drafting Process, 2009 - 2011  
Drafting Committee, Revisions to the Uniform Probate Code, 2006-2008  
Drafting Committee, Uniform Guardianship and Protected Persons Act, 2005 - 2007

Lecturer, BARBRI, 2006 - 2015  
Vermont Wills and Trusts; Income Tax

Vermont Bar Association, 1981 - 2020

Vermont Governor's Commission on Property Tax Reform, 1988

Vermont Probate Rules Committee, Reporter, 1998 - 2005

Vermont State Commission on Tax Policy, 1986

Vermont Supreme Court Advisory Committee on Judicial Education, 1993 - 2001  
Chair, Substantive Continuing Education Subcommittee, 1993 - 1994  
Judicial College Subcommittee, 1996 - 1998

## **EDUCATION**

The University of Minnesota  
J.D. magna cum laude, June 1978  
B.A. magna cum laude, December 1972

## **ADMITTED TO PRACTICE**

State of Minnesota (retired status)