SpencerFane®

William E. Foster

Of Counsel

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Overview

Will Foster helps individuals, businesses, and tax-exempt organizations navigate complex tax, transactional, and estate planning matters so they can achieve their personal, business, and financial objectives with confidence.

Drawing on experience across a broad range of federal tax matters, Will advises individuals, partnerships, corporations, and exempt organizations on issues affecting growth, operations, and strategic planning. He assists clients with entity formations, operational matters, and significant business transactions, including reorganizations, stock acquisitions, asset acquisitions, and spin-offs. By combining technical tax knowledge with a practical understanding of business objectives, Will helps clients evaluate opportunities, manage risk, and structure transactions efficiently.

Clients also turn to Will for guidance on trusts and estates matters so they can preserve assets, plan for the future, and accomplish long-term goals. His background in both tax and estate planning allows him to provide integrated counsel tailored to each client's unique circumstances.

A tenured law professor, Will brings a distinctive academic perspective to his practice. He has taught courses on tax; mergers and acquisitions; policy; securities regulation; nonprofit organizations; and wills, trusts, and estates. His thought leadership has been published in law journals nationwide, and he frequently presents on topics involving tax policy, mitigating tax risk, and business transactions.

Education

- New York University School of Law, 2006 (LL.M.)
- University of Arkansas School of Law, 2005 (J.D.), *summa cum laude*
- University of Central Arkansas, 2002 (B.S.), *summa cum laude*

Bar Admissions

- Arkansas, 2005

Distinctions

- University of Arkansas School of Law, Lewis E. Epley, Jr. Faculty Award, Professor of the Year, 2016
- Washburn University School of Law, William O. Douglas Outstanding Professor of the Year, 2013

Memberships

- Arkansas Supreme Court
  - Committee on Model Jury Instructions – Civil, Reporter, 2021-present
  - Task Force on Lawyer Well-Being, 2018-2020
- University of Arkansas School of Law, Arkansas Bar Foundation Professor of Law
- American Bar Association
- Arkansas Bar Association
  - Corporate and In-House Counsel Section, Chair, 2021-2022
- American Association of Law Schools
- American Inns of Court, W. B. Putman Chapter, President, 2021-2022

Presentations and Publications

- "Reckoning with Tax Risk," *Virginia Tax Review,* February 2023
- "Presidential Tax Discretion," *Alabama Law Review,* 2021
- "The Gallerist's Gambit: Financial Innovation, Tax Law, and the Making of the Contemporary Art Market," *Columbia Journal of Law & the Arts*, 2019