

CLINTON G. WALLACE

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ACADEMIC APPOINTMENTS

UNIVERSITY OF SOUTH CAROLINA SCHOOL OF LAW, Columbia, SC

Associate Professor of Law (with tenure), 2021– present; *Assistant Professor of Law*, 2017 – 2021

Teaching: Selected by students as *Best Classroom Professor* (2019)

Courses: *Corporate Tax, Income Tax, Taxation of Property Transactions, Tax Policy and Democracy, Tax Regulation Practicum*

Service: *Faculty Service Award* (2020); Faculty Senator (2020-present); Faculty Advisor, REAL PROPERTY, TRUST AND ESTATE LAW JOURNAL (2018-present); Volunteer Income Tax Assistance Program (2018-present); Faculty Selection Committee (2018-19, 2021-22); Curriculum Committee (2017-18, 2019-21); Dean Search Committee (2019-20)

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY

Visiting Assistant Professor of Tax Law, 2015 – 2017

SCHOLARSHIP

Articles and Essays

Taxation and Law and Political Economy, 83 OHIO ST. L.J. __ (forthcoming 2022) (with Jeremy Bearer-Friend, Ari Glogower & Ariel Jurow Kleiman)

Democracy Avoidance in Tax Lawmaking, 25 FLA. TAX REV. 272 (2021)

Administering Taxes Democratically?, 94 TEMPLE L. REV. 49 (2021) (with Jeff Blaylock)

The Troubling Case of the Unlimited Pass-Through Deduction, 88 UNIV. CHI. L. REV. ONLINE (2020)

[reviewed](#) on JOTWELL by Leigh Osofsky (Univ. of North Carolina)

Tax Policy and Our Democracy, 118 MICH. L. REV. 1233 (2020) (book review)

Equitable Health Savings Accounts, 56 HARV. J. ON LEG. 395 (2019) (with Sam Estreicher)

[reviewed](#) on TAXPROFBLOG by Mirit Eyal-Cohen (Univ. of Alabama)

Centralized Review of Tax Regulations, 70 ALA. L. REV. 455 (2018)

[reviewed](#) on JOTWELL by Leigh Osofsky (Univ. of North Carolina)

[reviewed](#) on TAXPROFBLOG by Ari Glogower (Ohio State Univ.)

Essay, *Shades of Basic Income* in SHARING THE GAINS OF THE U.S. GLOBAL ECONOMY: Proceedings of the New York University 70th Annual Conference on Labor (2018) (with Ari Glogower)

Congressional Control of Tax Rulemaking, 70 TAX L. REV. 179 (2017)

[reviewed](#) on JOTWELL by Kristin Hickman (Univ. of Minnesota)

Note, *The Case for Tradable Tax Credits*, 8 N.Y.U. J.L. & BUS. 227 (2011)

Books

THE INDIVIDUAL TAX BASE: CASES, PROBLEMS, AND POLICIES IN FEDERAL TAXATION (3d ed., West American Casebook Series 2019) (with Laurie L. Malman & Linda F. Sugin)

Briefs

Brief of Amici Curiae Law Professors in Support of Respondent South Carolina Department of Revenue, *Amazon Services, LLC v. South Carolina Department of Revenue*, No. 2019-001706 (South Carolina Court of Appeals (filed Oct. 22, 2021) (co-author)
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3948193

Brief of Amici Curiae Former Government Officials in Support of Respondents, *CIC Services, LLC v. Internal Revenue Service*, No. 19-930 (U.S. Supreme Court) (filed Sept. 2020) (co-author and co-counsel)
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3693452

Brief of Amici Curiae Law Professors in Opposition to Petition for Rehearing En Banc, *Altera Corp. & Subs. v. Commissioner*, Nos. 6253-12, 9963-12 (Ninth Circuit) (filed Sep. 2019) (co-author and co-counsel)
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3450553

Supplemental Brief of Amici Curiae Law Professors, *Altera Corp. & Subs. v. Commissioner*, Nos. 6253-12, 9963-12 (Ninth Circuit) (filed Oct. 2018) (co-author)
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3260082

Brief of 19 Tax and Administrative Law Professors in Support of Appellant (Commissioner), *Altera Corp. & Subs. v. Commissioner*, Nos. 6253-12, 9963-12 (Ninth Circuit) (filed July, 2016) (lead author and co-counsel)
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2805432

Other Publications

Review: Caution: Enterprise Zones (by Ellen Aprill), Tax Prof Blog (Feb. 1, 2019),
<https://tinyurl.com/y6szjadr>

Thinking Through OIRA Review of Tax Regulations, THE REGULATORY REVIEW (August 13, 2018), goo.gl/RWu2Jd

White House Oversight of Tax Regulations, Procedurally Taxing Blog (June 18, 2018),
goo.gl/dw21e3

HSAs Can Show the Way to Bipartisan Health Reform (with Samuel Estreicher), Bloomberg View (July 17, 2017), <http://goo.gl/khgsqS>

The Tax Court's Decision in Altera and the "Commensurate with Income" Standard Under Section 482, 35 AMERICAN BAR ASSOCIATION TAX TIMES v.4 (Aug. 2016), goo.gl/46pzqA

Michigan legislature should take action on this taxing mortgage problem, Mlive.com (December 23, 2013), <http://goo.gl/51Dhhw>

Federal Tax Benefits for Hiring and Employing Qualified Veterans, National Guard Members and Reservists (June 6, 2013), <http://goo.gl/rBNuSh>

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW, LL.M. in Taxation, 2015

NEW YORK UNIVERSITY SCHOOL OF LAW, J.D., *cum laude*, 2012
David F. Bradford Memorial Prize – best paper in the field of taxation

PRINCETON UNIVERSITY, A.B., School of Public & International Affairs, 2004
Thesis: *Student Activism and the Development of Affirmative Action in Higher Education*
Study Abroad: University of Cape Town, Cape Town, South Africa (2003)

OTHER ACTIVITIES

PALMETTO PLACE CHILDREN AND YOUTH SERVICES (emergency shelter), Columbia, SC
Director

THEODORE TANNENWALD JR. FOUNDATION FOR EXCELLENCE IN TAX SCHOLARSHIP
Member, Academic Advisory Board

OTHER PROFESSIONAL EXPERIENCE

CAPLIN & DRYSDALE, CHARTERED, New York, NY
Law Clerk, 2011 – 2012; *Associate Attorney*, 2012 – 2015

U.S. SENATOR CARL LEVIN, Washington, DC
Speechwriter and Special Assistant, 2007 – 2009

GOVERNOR JENNIFER GRANHOLM, Lansing, MI
Webmaster, 2005 – 2006; *Speechwriter*, 2007

BAR ADMISSIONS

New York (2013)
District of Columbia (2014)