

## CLINTON G. WALLACE

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### ACADEMIC APPOINTMENTS

**UNIVERSITY OF SOUTH CAROLINA JOSEPH F. RICE SCHOOL OF LAW, Columbia, SC**

*Professor of Law*, 2024 – present

Faculty Director, Taxpayer Assistance Program

*Associate Professor of Law*, 2021 – 2024

*Assistant Professor of Law*, 2017 – 2021

**NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY**

*Visiting Assistant Professor of Tax Law*, 2015 – 2017

### SCHOLARSHIP

#### *Articles and Essays*

*Penalizing Precarity*, 123 MICH. L. REV. \_\_ (forthcoming 2025)

(with Goldburn Maynard)

reviewed on JOTWELL by Emily Satterthwaite (Georgetown University)

*Taxing Luxury Emissions*, 109 CORNELL L. REV. 1153 (2024)

(with Shelley Welton)

*A Democratic Perspective on Tax Law*, 98 WASHINGTON L. REV. 947 (2023)

*Taxation and Law and Political Economy*, 83 OHIO ST. L.J. 471 (2022)

(with Jeremy Bearer-Friend, Ari Glogower & Ariel Jurow Kleiman)

reviewed on JOTWELL by Neil Buchanan (Univ. of Florida)

*Administering Taxes Democratically?*, 94 TEMPLE L. REV. 49 (2021)

(with Jeff Blaylock)

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

*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, *Moore v. United States*, No. 22-800 (U.S. Supreme Court) (filed October 19, 2023) (co-author)  
[https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=4607547](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4607547)

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](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](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](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](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](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2805432)

### **Other Publications**

*Moore v. United States and the Question of Realization*, PROBATE PRACTICE REPORTER, vol. 36, no. 7 (Jul. 2024)

*Major Questions About Tax Administration*, PROBATE PRACTICE REPORTER, vol. 34, no. 8 (Aug. 2022)

*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](https://goo.gl/RWu2Jd)

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

*HSA's 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/46pzaA](http://goo.gl/46pzaA)

*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>

## TEACHING

J.D. Courses: *Corporate Tax*  
*Income Tax*  
*Taxation of Property Transactions*  
*Tax Policy*  
*Tax Regulation Practicum*

Best Classroom Professor (2019) (student selected)

## SERVICE

Faculty Director, Taxpayer Assistance Program  
Volunteer Income Tax Assistance Program (2018-present)  
Low-Income Taxpayer Clinic (2023-present)  
Faculty Advisor, REAL PROPERTY, TRUST AND ESTATE LAW JOURNAL (2018-present)  
Faculty Advisor, Tax Law Association (2022-present)  
University Faculty Budget Committee (2021-24; Chair, 2022-24)  
Faculty Senator (2020-2024)  
Faculty Selection Committee (2018-19, 2021-22, 2022-23, 2023-24)  
Curriculum Committee (2017-18, 2019-20, 2020-21)  
Dean Search Committee (2019-20)  
Outstanding Faculty Service Award (2020, 2023)  
Moot Court Faculty Advocate of the Year (2022)

## 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**

**ALL GOOD BOOKS**, Columbia, SC  
*Co-Founder, Co-Owner*

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

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

**BAR ADMISSIONS**

South Carolina (2023)  
District of Columbia (2014)  
New York (2013)