

CLINT WALLACE

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ACADEMIC APPOINTMENTS

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

Professor of Law, 2024 – present

Associate Professor of Law, 2021 – 2024

Assistant Professor of Law, 2017 – 2021

UNIVERSITY OF OXFORD, Oxford, England

Academic Visitor, Faculty of Law, Spring 2025

MAX PLANCK INSTITUTE FOR TAX LAW AND PUBLIC FINANCE, Munich, Germany

Hugh Ault Fellow, May 2025

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY

Visiting Assistant Professor of Tax Law, 2015 – 2017

SCHOLARSHIP

Articles and Essays

The Past and Future of Taxing “Incomes”, 104 N.C. L. REV. 1 (forthcoming 2025)
(with Bret Wells)

Penalizing Precarity, 123 MICH. L. REV. 423 (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 LOGIC OF THE INCOME TAX (West) (forthcoming 2026) (with Bret Wells)

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, *Amazon Services, LLC v. South Carolina Department of Revenue*, No. 2024-000625 (South Carolina Supreme Court) (filed March 5, 2025) (co-author and co-counsel)

https://papers.ssrn.com/sol3/papers.cfm?abstract_id=5177885

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

Brief of Amici Curiae Law Professors in Support of Respondent, *Amazon Services, LLC v. South Carolina Department of Revenue*, No. 2019-001706 (South Carolina Court of Appeals) (filed October 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 September 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 September 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 October, 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

Democratizing to Protect Against Government “Slop”, YALE JOURNAL ON REGULATION NOTICE & COMMENT BLOG (Oct. 9, 2025), <https://www.yalejreg.com/nc/democratizing-to-protect-against-government-slop-by-clint-wallace/>

Book Review: Taxation, Citizenship and Democracy in the 21st Century, BRITISH TAX REVIEW, No. 2, 296-99 (2025)

Luxury, Pigouvian, Sin, Oh My: A Politically Agreeable Carbon Tax, 185 TAX NOTES FED. 1755 (Dec. 2, 2024)

The Case for Taxing Luxury Emissions, THE REGULATORY REVIEW (Oct. 28, 2024), <https://www.theregreview.org/2024/10/28/wallace-welton-the-case-for-taxing-luxury-emissions/>

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)

Thinking Through OIRA Review of Tax Regulations, THE REGULATORY REVIEW (Aug. 13, 2018), <https://www.theregreview.org/2018/08/13/wallace-oira-review-tax-regulations/>

White House Oversight of Tax Regulations, Procedurally Taxing Blog (June 18, 2018)

HSAs Can Show the Way to Bipartisan Health Reform (with Samuel Estreicher), Bloomberg View (July 17, 2017)

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)

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

Federal Tax Benefits for Hiring and Employing Qualified Veterans, National Guard Members and Reservists (June 6, 2013)

Select Presentations

National Tax Association, *The Past and Future of Taxing “Incomes”* (Nov. 2024)

U.C. Irvine, Symposium: Moore and the Future of the Realization Doctrine, *The Past and Future of Taxing “Incomes”* (Apr. 2024)

American Association of Law Schools, Tax and Democracy Panel, *A Democratic Perspective on Tax Law* (Jan. 2024)

U.C. Law San Francisco, Tax Policy Colloquium, *Taxing Luxury Emissions* (Mar. 2023)

IRS Chief Counsel’s Office, *Major Questions About Tax Administration* (Aug. 2022)

Boston College Law School, Tax Policy Workshop, *A Democratic Perspective on Tax Law* (Mar. 2022)

University of San Diego, Tax Law Speaker Series, *A Democratic Perspective on Tax Law* (Feb. 2022)

University of Indiana Maurer School of Law, Tax Policy Colloquium, *A Democratic Perspective on Tax Law* (Sept. 2021)

New York University School of Law, Tax Policy Colloquium, *Democracy Avoidance in Tax Lawmaking* (Oct. 2020)

University of Florida Levin College of Law, Tax Colloquium, *Democracy Avoidance in Tax Lawmaking* (Aug. 2020)

TEACHING

J.D. Courses: *Corporate Tax*
Income Tax
Low-Income Taxpayer Clinic
Taxation of Property Transactions
Tax Policy and Democracy
Tax Regulation Practicum

Law School 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)
University Faculty Senator (2020-2024)

Law School Faculty Selection Committee (2018-19, 2021-22, 2022-23, 2023-24)
Law School Curriculum Committee (2017-18, 2019-20, 2020-21)
Law School Academic Responsibility Committee (2024)
Law School Dean Search Committee (2019-20)

Law School Outstanding Faculty Service Award (2020, 2023)
Law School Moot Court Faculty Advocate of the Year (2022)

John Belton O’Neill Inn of Court, Member (2024-present)

OTHER ACTIVITIES

ALL GOOD BOOKS, Columbia, SC
Co-Founder, Co-Owner, 2022 – present

PALMETTO PLACE CHILDREN AND YOUTH SERVICES (emergency shelter), Columbia, SC
Director, 2020 – present; *Treasurer*, 2023 – present

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)

BAR ADMISSIONS

South Carolina (2023)

District of Columbia (2014)

New York (2013)

REMOVED

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

Supervised Legal Research (select projects):

[title, year]

PRESENTATIONS

Critical Tax
Junior Tax
AMT- EITC