

## 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. \_\_ (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 TAX (2d ed., West) (forthcoming 2027) (with Joseph Dodge & 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](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](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](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](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](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](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***

*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)