

CLINTON G. WALLACE

1525 Senate Street, Room 233, Columbia, SC 29208
wallace1@law.sc.edu | (803) 777-6594 | @clintwallace

TEACHING EXPERIENCE

UNIVERSITY OF SOUTH CAROLINA SCHOOL OF LAW, Columbia, SC

Assistant Professor of Law, 2017 – present

Teaching: Income Tax (Fall 2017, Spring 2018, Fall 2019), Corporate Tax (Spring 2018, Fall 2019), Tax Regulation Practicum (Fall 2018)

Service: Faculty Advisor, REAL PROPERTY, TRUST AND ESTATE LAW JOURNAL (2018), Faculty Selection Committee (2018-19), Curriculum Committee (2017-18)

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY

Acting Assistant Professor of Tax Law, 2015 – 2017

Teaching: Tax Policy, Corporate Tax I, Survey of Tax Procedure

Service: *Assistant Editor*, TAX LAW REVIEW

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., Woodrow Wilson School of Public & International Affairs, 2004

Thesis: Student Activism and the Development of Affirmative Action in Higher Education

PUBLICATIONS

Articles

Equitable Health Savings Accounts, 55 HARV. J. ON LEG. __ (forthcoming 2019)
[reviewed](#) on TAXPROFBLOG by Mirit Eyal-Cohen (Univ. of Alabama), Nov. 30, 2018

Centralized Review of Tax Regulations, 71 ALABAMA L. REV. __ (forthcoming 2018)
[reviewed](#) on JOTWELL by Leigh Osofsky (Univ. of North Carolina), Oct. 11, 2018
[reviewed](#) on TAXPROFBLOG by Ari Glogower (Ohio State Univ.), May 11, 2018

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)

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

Other Publications

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

Ninth Circuit Amicus Brief of 19 Tax and Administrative Law Professors, Altera Corp. & Subs. v. Commissioner, Nos. 6253-12, 9963-12 (July 5, 2016) (lead author), <http://goo.gl/WewHcu>

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>

OTHER PROFESSIONAL EXPERIENCE

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

SULLIVAN & CROMWELL LLP, New York, NY
Summer Associate, 2011

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

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

UGRUB LLC / EATBLUE.COM, Ann Arbor, MI
Co-Founder and Chief Financial Officer, 2004 – 2005

BAR ADMISSIONS

New York (2013)
District of Columbia (2014)