

MANOJ VISWANATHAN

viswanathanm@uchastings.edu, 415-565-4694
200 McAllister Street; San Francisco, CA 94102

EXPERIENCE

University of California Law, San Francisco

Professor of Law, July 2020-present
Joseph W. Cotchett '64 Chair, July 2023-present
Harry and Lillian Hastings Research Chair, July 2021-July 2023
Co-Director, UC Law SF Center on Tax Law, May 2018-present
Associate Professor of Law, June 2016-July 2020
Visiting Assistant Professor of Law, July 2015-June 2016

Yale Law School, New Haven, CT

Ludwig Community Development Fellow and Clinical Lecturer in Law, July 2013-July 2015

Skadden, Arps, Slate, Meagher & Flom L.L.P., New York, NY

Tax Associate, Oct. 2008-Apr. 2013

United States Department of the Treasury, Office of Tax Policy, Washington, DC

Tax Policy Fellow, Aug. 2007-Dec. 2007

EDUCATION

New York University School of Law, New York, NY

LL.M. in Taxation, May 2008

J.D., May 2007, *cum laude*

Honors: *New York University Law Review*, Articles Editor
Judge Rose L. & Herbert Rubin Law Prize for most outstanding note for the NYU
Law Review in international, commercial, or public law
1st place, 2007 Federal Bar Association Section of Taxation Writing Competition
1st place, 2006 Tannenwald Competition for Excellence in Tax Scholarship
Robert McKay Scholar
Dean's Scholarship, 2004-2007

The Massachusetts Institute of Technology, Cambridge, MA

S.M. in Chemical Engineering, Feb. 2004

S.B. in Physics and Chemical Engineering, May 2002

PUBLICATIONS AND WORKS IN PROGRESS

Making Social Security Progressive, COLUM. L. REV. FORUM (forthcoming 2024).

[*Implementing a \(Modern\) Progressive Consumption Tax*](#), 41 VA. TAX. REV. 241 (2022).

[*Practical Considerations in Starting and Operating an Academic Low-Income Tax Clinic*](#), 76 TAX LAW. 1 (2022) (with Amy Spivey).

[*Retheorizing Progressive Taxation*](#), 75 TAX L. REV. 91 (2021).

[*The Unintended Consequences of California's Proposition 15*](#), 98 TAX NOTES STATE 461 (Nov. 2, 2020).

[*An Updated Analysis of Corporate Behavior and the Tax Cuts and Jobs Act*](#), 8/1/2020 U. CHI. L. REV. ONLINE 1 (2020) (with Nicholas Cohen).

[*Corporate Behavior and the Tax Cuts and Jobs Act*](#), 4/2/2020 U. CHI. L. REV. ONLINE 1 (2020) (with Nicholas Cohen).

[*The Qualified Small Business Stock Exclusion: How Startup Shareholders Get \\$10 Million \(or more\) Tax-Free*](#), 120 COLUM. L. REV. FORUM 29 (2020).

[*Lower-Income Tax Planning*](#), 2020 U. ILL. L. REV. 195 (2020).

[*Hyperlocal Responses to the SALT Deduction Limitation*](#), 71 STAN. L. REV. ONLINE 294 (2019).

[*The Games They Will Play: Tax Games, Roadblocks, and Glitches under the 2017 Tax Legislation*](#), 103 U. MINN. L. REV. 1439 (2019) (with David Kamin, David Gamage, Ari Glogower, Rebecca Kysar, Darien Shanske, Reuven Avi-Yonah, Lily Batchelder, J. Clifton Fleming, Daniel Hemel, Mitchell Kane, David Miller, and Daniel Shaviro).

[*Caveat IRS: The Problems with Abandoning the Full Deduction Rule*](#), SPECIAL REPORT, TAX NOTES (May 7, 2018) (with Joseph Bankman, David Gamage, Jacob Goldin, Daniel Hemel, Darien Shanske, Kirk J. Stark, and Dennis J. Ventry, Jr.).

[*State Responses to Federal Tax Reform: State Charitable Tax Credits*](#), SPECIAL REPORT, TAX NOTES (Apr. 30, 2018) (with Joseph Bankman, David Gamage, Jacob Goldin, Daniel Hemel, Darien Shanske, Kirk J. Stark, and Dennis J. Ventry, Jr.).

[*Tax Compliance and the Sharing Economy*](#), CAMBRIDGE HANDBOOK OF THE LAW OF THE SHARING ECONOMY, Cambridge University Press (book chapter) (2018).

[*Tax Compliance in a Decentralizing Economy*](#), 34 GA. ST. U. L. REV. 283 (2018).

[How SALT Deduction Repeal Promotes State Capture of Federal Charitable Contributions](#), The Surly Subgroup (2017).

[From Business Tax Theory to Practice](#), 24 CLINICAL L. REV. 27 (2017) (with Alina Ball).

[The Hidden Costs of Cliff Effects in the Internal Revenue Code](#), 164 U. PA. L. REV. 4 (2016).

[Effective Client Selection in Transactional Clinics](#), 16 TENN. J. BUS. L. 389 (2015).

[Form 1023-EZ and the Streamlined Process for Federal Tax-Exemption](#), 168 U. PA. L. REV. ONLINE 89 (2014).

[Sunset Provisions in the Tax Code: A Critical Evaluation and Prescriptions for the Future](#), 82 N.Y.U. L. REV. 656 (2007).

SELECT PANELS AND PRESENTATIONS

University of Toronto Law, James Hausman Tax Law and Policy Workshop: *Tax and Expectation Damages* (March 2023).

Tax Economists Forum: *Implementing a (Modern) Progressive Consumption Tax* (July 2022).

National Tax Association, Fall Symposium: *Retheorizing Progressive Taxation* (Nov. 2021).

NYU Law, Tax Policy Colloquium: *Retheorizing Progressive Taxation* (Oct. 2021)

NYU Law, Clinical Law Review Workshop: *Practical Considerations in Starting and Operating an Academic Low-Income Taxpayer Clinic* (Oct. 2021) (with Amy Spivey).

American Bar Association, Section of Tax Section Sept. Meeting: *The Qualified Small Business Stock Exclusion* (Sept. 2021).

American Bar Association, Section of Tax Section May Meeting: *Teaching Tax* (May 2021).

National Tax Association, Spring Symposium: *A Discussion of Priorities in Tax Legislation and Regulation* (May 2021).

University of Kentucky, Inframarginalism & Internet: *Implementing a (Modern) Progressive Consumption Tax* (Feb. 2021).

UC Irvine School of Law, Tax Colloquium: *Retheorizing Tax Progressivity* (Apr. 2020).

BYU Law School, Tax Colloquium: *Retheorizing Tax Progressivity* (Mar. 2020).

- UC Irvine School of Law, Tax Symposium: *Implementing a (Modern) Progressive Consumption Tax*** (Feb. 2020).
- UC Hastings, Hastings Law Journal Administrative Law Symposium: *Tax Law in the Trump Administration*** (Feb. 2020).
- American Association of Law Schools, New Voices in Tax Law: *A Unified Theory of Tax Progressivity*** (Jan. 2020).
- UC Hastings, Faculty Colloquium: *A Unified Theory of Tax Progressivity*** (Oct. 2019).
- UC Hastings, Northern California Junior Faculty Workshop: *A Unified Theory of Tax Progressivity*** (Sept. 2019).
- University of Richmond Law, Junior Faculty Tax Workshop: *Lower-Income Tax Planning*** (June 2019).
- UC Hastings, Northern California Tax Conference: *Lower-Income Tax Planning*** (May 2019).
- Tulane Law, Tax Roundtable: *Hyperlocal Responses to the SALT Deduction Limitation*** (Mar. 2019).
- UCLA Law, Colloquium on Tax Policy and Public Finance: *Hyperlocal Responses to the SALT Deduction Limitation*** (Feb. 2019).
- Northwestern University School of Law, Tax Policy Colloquium: *A Worker-Centric Model for Sharing Economy Providers*** (Sept. 2018).
- Southeastern Association of Law Schools, Annual Conference: *A Worker-Centric Model for Sharing Economy Providers*** (Aug. 2018).
- University of Colorado Law School, Junior Faculty Tax Workshop: *A Worker-Centric Model for Sharing Economy Providers*** (June 2018).
- Boston College Law School, Tax Colloquium: *Modeling the 2018 SALT Deduction Limitation at the Local Level*** (Mar. 2018).
- Villanova School of Law, Colloquium on Tax and the Sharing Economy: *A Worker-Centric Model for Sharing Economy Providers*** (Feb. 2018).
- UC Hastings: *(Almost) Everything You Want to Know about Our New Tax Laws*** (with Heather Field, Leo Martinez, and Stephen Schwarz) (Jan. 2018).

University of Toronto Faculty of Law, Junior Faculty Tax Workshop: *From Business Tax Theory to Practice* (June 2017).

Pepperdine School of Law, Tax Colloquium: *Tax Compliance in a Decentralizing Economy* (Mar. 2017).

Loyola Law School, Tax Colloquium: *Tax Compliance in a Decentralizing Economy* (Oct. 2016).

NYU Law, Clinical Law Review Workshop: *From Business Tax Theory to Practice* (Sept. 2016) (with Alina Ball).

UC Irvine School of Law, Junior Faculty Tax Workshop: *Tax Compliance in a Decentralizing Economy* (June 2016).

Kuwait International Law School Conference on Governance and Capital Markets Regulation: *The Hidden Costs of Cliff Effects in Regulatory Regimes* (May 2016).

Berkeley Law, Northern California Clinical Conference: *From Business Tax Theory to Practice* (Feb. 2016).

SELECT MEDIA APPEARANCES

Planet Money, [My Favorite Tax Loophole](#) (Dec. 2, 2022).

Law360, [Colleges' Tax-Exempt Status Unlikely To Change After Review](#) (Aug. 17, 2020).

UC Hastings Podcasts: Law and the Pandemic, [A Bird's Eye View of Tax Provisions of the CARES Act](#) (May 7, 2020).

NPR Marketplace, [How Do Organizations Get Tax-Exempt Status?](#) (Apr. 29, 2019).

PBS Newshour, [What the New Tax Law Means for Your Holiday Giving](#) (Dec. 14, 2018).

Chronicle of Philanthropy, [California Bill Keeps Charitable Deduction in Reach for More Taxpayers](#) (Feb. 9, 2018).

BNA Daily Tax Report, [Lawsuits, New Charities? States Eye Ways Around Federal Tax Law](#) (Jan. 5, 2018).

NPR Marketplace, [The Race Is on to Prepay Some 2018 Taxes](#) (Dec. 27, 2017).

Vice, [Republicans Passed Their Tax Bill, Now They Have to Fix It](#) (Dec. 22, 2017).

BNA Daily Tax Report, [California, New York Could Recast Taxes as Charitable Gifts](#) (Dec. 21, 2017).

Daily Post, [*Our Local Legislators Can Preserve the State and Local Tax Deduction*](#) (Dec. 18, 2017).

Los Angeles Times, [*Let The Games Begin: Tax Plan Opens New Opportunities for Taxpayers and State Legislators to Save Key Deductions*](#) (Dec. 14, 2017).

Forbes, [*New Study Uncovers Secrets In Pending Tax Bill*](#) (Dec. 11, 2017).

Sacramento Bee, [*California Can Preserve State and Local Tax Deduction, Even If Congress Ends It*](#) (Dec. 8, 2017).

Commentary on California Propositions [55](#) and [56](#) (Sept. 8, 2016).

The New Yorker, [*How We Tax*](#), Letter to the Editor (Apr. 25, 2016).

RESEARCH INTERESTS

- Tax policy
- Inequality and optimal taxation
- Tax-exempt organizations
- Clinical education

COURSES TAUGHT

UC Law SF:

- Federal Income Taxation (upper division and first-year statutory elective)
- Contracts (first-year)
- Applied Contracts (online)
- Nonprofit Organizations (upper division)
- Nonprofit Organizations, Experiential Module (experiential simulation course)
- Business Tax Practicum (live-client experiential course)
- Tax Policy Colloquium

Yale Law School:

- Community and Economic Development Clinic

FACULTY SERVICE

UC Law SF:

- Faculty Executive Committee (2022-present)
- Diversity, Equity, and Inclusion Working Group (2020-2022)
- Qualified Tax Expert, UCH Low-Income Taxpayer Clinic (Jan. 2020-present)
- First Generation Professional Mentorship Program (2020-present)
- Interim Director, UCH Low-Income Taxpayer Clinic (Jan. 2020-Feb. 2020)
- Global Programs Committee (2019-2020)
- Educational Effectiveness Committee (2018-2019)
- Faculty Executive Committee (2017-2018)
- Faculty Adviser for Inns of Court 1L Program (2016-2018)
- Website Redesign Committee (2016-2018)
- Curriculum Committee (2016-2017)
- Admissions Policy Committee (2015-2016)

BAR ADMISSIONS

- New York (2008)
- United States Tax Court (2011)
- California (2018)