

MANOJ VISWANATHAN
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200 McAllister Street; San Francisco, CA 94102

EXPERIENCE

University of California College of the Law, San Francisco (formerly UC Hastings)

Joseph W. Cotchett '64 Chair, July 2023-present
Harry and Lillian Hastings Research Chair, July 2021-July 2023
Professor of Law, July 2020-present
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

[*Damage Award Taxation and Distributive Justice*](#), CORNELL L. REV. (forthcoming Dec. 2025)

[*Making Social Security Progressive*](#), 124 COLUM. L. REV. FORUM 3 (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).

[*Rethorizing 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).

RESEARCH INTERESTS

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

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

BAR ADMISSIONS

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