

**MANOJ VISWANATHAN**  
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200 McAllister Street; San Francisco, CA 94102

## **EXPERIENCE**

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**University of California, Hastings College of the Law, San Francisco, CA**

*Associate Professor of Law, June 2016 to present*

*Co-director, UC Hastings Center on Tax Law, May 2018 to present*

*Visiting Assistant Professor of Law, July 2015 to June 2016*

**Yale Law School, New Haven, CT**

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

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

*Tax Associate, Oct. 2008 to Apr. 2013*

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

*Tax Policy Fellow, Aug. 2007 to Dec. 2007*

## **EDUCATION**

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**New York University School of Law, New York, NY**

LL.M. in Taxation, May 2008

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

### **Honors**

Tax Policy Fellowship, U.S. Department of the Treasury

*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

1<sup>st</sup> place, 2007 Federal Bar Association Section of Taxation Writing Competition

1<sup>st</sup> place, 2006 Tannenwald Competition for Excellence in Tax Scholarship

Robert McKay Scholar

**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**

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*Lower-Income Tax Planning*, 2020 U. ILL. L. REV. \_\_ (forthcoming 2020).

*Hyperlocal Responses to the SALT Deduction Limitation*, 71 STAN. L. REV. ONLINE 294 (forthcoming 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 (April 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), available at <https://perma.cc/8DQS-SXRH>.

*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).

*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**

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Taxation and Social Policy, Tax-Exempt Organizations, Community and Economic Development, Clinical Education

## SELECT PRESENTATIONS

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**Northern California Tax Conference:** *Lower-Income Tax Planning* (May 2019).

**Tulane Tax Roundtable:** *Hyperlocal Responses to the SALT Deduction Limitation* (Mar. 2019).

**UCLA 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, Junior Faculty Tax Workshop:** *A Worker-Centric Model for Sharing Economy Providers* (Jun. 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 College of the Law:** co-discussant on *(Almost) Everything You Want to Know about Our New Tax Laws* (with H. Field, L. Martinez, and S. Schwarz) (Jan. 2018).

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

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

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

**New York University School of 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**

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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. 4, 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. 20, 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, *available at* <https://bit.ly/2Hqclld> (Sept. 13, 2016).

The New Yorker, *How We Tax*, Letter to the Editor (April 25, 2016).

## **FACULTY SERVICE**

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### **University of California, Hastings College of the Law**

- 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)

## **COURSES TAUGHT**

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### **University of California, Hastings College of the Law**

- Federal Income Taxation (upper division)
- Federal Income Taxation (1L statutory elective)
- Nonprofit Organizations
- Nonprofit Organizations, Experiential Module (experiential simulation course)
- Business Tax Practicum (live client experiential course)

### **Yale Law School**

- Community and Economic Development Clinic

## **BAR ADMISSIONS**

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