

Brant J. Hellwig
University of South Carolina School of Law
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EDUCATION

New York University School of Law, LL.M. in Taxation, 2000
Harry J. Rudick Memorial Award (for distinction in the Graduate Tax Program)
Tax Law Review, Student Editor and Merit Scholarship Recipient

Wake Forest University School of Law, J.D. *magna cum laude*, 1997
Guy T. Carswell Scholar
Order of the Coif
Wake Forest Law Review, Editorial Board Member

Wake Forest University, B.S. Mathematical Economics, *summa cum laude*, 1994
Guy T. Carswell Scholar
Kenneth Tyson Raynor Award in Mathematics
Phi Beta Kappa

ACADEMIC EMPLOYMENT

University of South Carolina School of Law
Associate Professor, 2007 to present; Assistant Professor, 2002 to 2007
Courses: Federal Income Taxation; Partnership and LLC Taxation; Taxation of Property Transfers; Corporate Taxation; Trusts and Estates
Research Interests: Estate-tax treatment of family partnerships; taxation of deferred payment obligations; common-law income tax doctrines

New York University School of Law
Acting Assistant Professor, 2001-2002; Assistant Editor of *Tax Law Review*
Courses: Taxation of Property Transactions; Estate and Gift Taxation; Tax Procedure

PRACTICE EXPERIENCE

<i>Law Clerk</i>	The Honorable Juan F. Vasquez , United States Tax Court	2000-2001
<i>Associate</i>	Bell, Davis & Pitt, P.A. Practiced in the firm's business and taxation group, focusing primarily on estate planning and estate administration.	1997-1999

MAJOR PUBLICATIONS

Questioning the Wisdom of Patent Protection for Tax Planning, 26 Va. Tax Rev. 1005 (2007)

The Supreme Court's Casual Use of the Assignment of Income Doctrine, 2006 U. ILL. L. REV. 751 (2006)

Taxing the Promise to Pay, 89 MINN. L. REV. 1092 (2005) (with Gregg D. Polsky)
[reprinted in the *Journal of Deferred Compensation* (Summer 2006)]

Litigation Expenses and the Alternative Minimum Tax, 6 FLA. TAX REV. 899 (2004)
(with Gregg D. Polsky)

Revisiting Byrum, 23 VA. TAX REV. 275 (2003)

Estate Tax Exposure of Family Limited Partnerships Under Section 2036, 38 REAL PROP. PROB. & TR. J. 169 (2003)

ADDITIONAL PUBLICATIONS

Nonqualified Deferred Compensation and the Pre-Statutory Limits on Deferral, book chapter in FEDERAL INCOME TAXATION OF RETIREMENT PLANS (Alvin D. Lurie, ed.) (forthcoming 2008).

The Employment Tax Challenge to the Check the Box Regulations, 111 TAX NOTES 1039 (May 29, 2006) (with Gregg D. Polsky)

Evaluating the Estate Tax Exposure of the SCTC Trust Termination Provisions, in THE SOUTH CAROLINA TRUST CODE (James C. Hardin, III and S. Alan Medlin eds., 2006)

Choice of Business Entity: Weighing the LLC Against the Alternatives, in SOUTH CAROLINA CORPORATE PRACTICE MANUAL (2d ed. 2005)

Kimbell v. United States: The Rise and Apparent Fall of the Section 2036 Argument Against FLPs, 104 TAX NOTES 517 (Aug. 2, 2004)

Brief as *Amici Curiae* filed with the United States Supreme Court in *Commissioner v. Banks* and *Commissioner v. Banaitis* (June 11, 2004) (with Gregg D. Polsky)

Kimbell: Is the Party Over for Family Limited Partnerships?, 98 TAX NOTES 1871 (Mar. 24, 2003)

Additional Thoughts on the Biehl Decision, 98 TAX NOTES 1417 (Mar. 3, 2003)

ADDITIONAL PUBLICATIONS (CONT.)

Davenport's Capitalization Argument Fails to Convince, 98 TAX NOTES 433
(Letter to Editor, Jan. 20, 2003)

Tax Treatment of Legal Fees: The Debate Continues, 97 TAX NOTES 1235
(Letter to Editor, Dec. 2, 2002)

Judicial Activism Is Not the Solution to the Attorney's Fee Problem, 97 TAX NOTES
693 (Nov. 4, 2002)

Estate of Strangi, Section 2036, and the Continuing Relevance of Byrum, 96 TAX
NOTES 1259 (Aug. 26, 2002)

HONORS AND AWARDS

- 2006 Recipient of the University of South Carolina School of Law annual award for Outstanding Faculty Publication for *Taxing the Promise to Pay*, 89 MINN. L. REV. 1092 (2005) (with Gregg D. Polsky)
- 2005 Recipient of the ABA Tax Section Nolan Fellowship
- 2004 Recipient of the University of South Carolina School of Law annual award for Outstanding Faculty Publication for *Revisiting Byrum*, 23 VA. TAX REV. 275 (2003)

PROFESSIONAL AFFILIATIONS

- Admitted to the State Bar of North Carolina (currently on inactive status)
- American Bar Association, Section of Taxation