

WALTER HELLERSTEIN

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University of Georgia Law School
Athens, GA 30602-6012
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239 Westview Drive
Athens, GA 30606-4731
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PERSONAL DATA

Birth Date: June 21, 1946
Place of Birth: New York, New York
Marital Status: Married, two children, three grandchildren

EDUCATION

Harvard College, A.B., 1967
Magna cum Laude in Government
Phi Beta Kappa

University of Chicago Law School, J.D., 1970
Cum Laude
Order of the Coif
Editor-in-Chief, University of Chicago Law Review

MILITARY SERVICE

Captain, United States Air Force, 1970-76
(Active service obligation fulfilled through participation in the Honors Program of the Air Force General Counsel's Office from September 1971 through June 1973)

LEGAL EXPERIENCE

Academic

July 2015- present: Distinguished Research Professor and
Francis Shackelford Professor of Taxation Emeritus,
University of Georgia School of Law

July 2011- June 2015: Distinguished Research Professor,
University of Georgia

July 1999 – June 2015: Francis Shackelford Professor of
Taxation, University of Georgia School of Law

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Resumé

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LEGAL EXPERIENCE (cont'd)

Academic (cont'd)

April 1984 - June 1999: Professor, University of
Georgia School of Law (on leave 1996-1998)

September 1978 - April 1984: Associate Professor,
University of Georgia School of Law

January 1976 - August 1978: Assistant Professor of Law,
University of Chicago

Nonacademic

October 2004 – July 2008: Of Counsel, Sutherland, Asbill
& Brennan

March 1999-September 2004: Counsel, KPMG

May 1996 - April 1998: Partner, Sutherland, Asbill &
Brennan, Atlanta, Georgia

January 1986- April 1996, Of Counsel, Morrison
& Foerster San Francisco, CA

July 1973 - December 1975: Associate, Covington & Burling, Washington, D.C.

July 1971 - September 1971: Summer Associate, Cleary, Gottlieb, Steen &
Hamilton, Paris, France

July 1970 - July 1971: Law Clerk to the Hon. Henry J. Friendly, Chief Judge,
United States Court of Appeals for the Second Circuit

PROFESSIONAL HONORS

Recipient, National Tax Association Daniel M. Holland Medal for
Distinguished Lifetime Contributions to Study and Practice
Of Public Finance (2008)

Recipient, Bureau of National Affairs Latham Award for Distinguished
Service in State and Local Taxation (2007)

Recipient, Multistate Tax Commission 25th Anniversary Award for Outstanding
Contributions to Multistate Taxation (1992)

PROFESSIONAL ACTIVITIES

Consultant, Organization for Economic Cooperation and Development

Consultant, United Nations

Member, American Law Institute

Member, Board of Trustees, American Tax Policy Institute

Fellow, American College of Tax Counsel

Chairman, Editorial Advisory Board, State Tax Notes

Editor, State & Local Department, Journal of Taxation

Editorial Advisor, Tax Management Multistate Tax Portfolio Series

Member, Editorial Advisory Board, Multistate Tax Analyst

Member, Executive Committee, Tax Section, New York State Bar Association
(1995-96)

Member, State and Local Tax Advisory Board, New York University Institute on
State and Local Taxation

Faculty Member, American Law Institute - American Bar Association, Courses
on State and Local Taxation and Financing

Faculty Member, Georgetown University Law Center Annual Institute on State
and Local Taxation

Faculty Member, Tax Executives Institute Courses on State and Local Taxation

Faculty Member, Lincoln Institute of Land Policy Seminar for State Tax Court
Judges

Faculty Member, New York University Institute on State and Local Taxation

Faculty Member, World Trade Institute Seminar on State and Local Taxation

Faculty Member, International Association of Assessing Officers Legal Seminar

PROFESSIONAL ACTIVITIES (cont'd)

Faculty Member, Georgia Association of Assessing Officers Mineral Rights Seminar

Faculty Member, Heart of America Tax Institute

Faculty Member, American Mining Congress, State Tax Workshop

Faculty Member, Eastern Mineral Law Foundation, Basic Taxation of Natural Resources

Faculty Member, National Institute on State and Local Taxation

Faculty Member, Center for State and Local Taxation, Summer Institute

Faculty Member, Tulane Tax Institute

Faculty Member, Institute for Property Taxation

Member, Board of Directors, National Tax Association - Tax Institute of America (1981-83)

Affiliated Scholar, American Bar Foundation (1982)

Shell Foundation Lecturer, Tulane University Law School (1980)

BAR MEMBERSHIPS

Admitted, District of Columbia, 1970; Illinois, 1976; New York, 1989

PUBLICATIONS

Books and Monographs

State Taxation (Warren Gorham Lamont, 3rd ed. (2015 rev.) (with J. Hellerstein and J. Swain)

State and Local Taxation, Cases and Materials, (West Publishing Co., 10th ed. 2014) (with K. Stark, et al.)

Taxing Global Digital Commerce (Kluwer Law International 2013) (with A. Cockfield, R. Millar and C. Waerzeggers)

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Books and Monographs (cont'd)

Streamlined Sales and Use Tax (Warren Gorham & Lamont, 2008/2009 ed.) (with J. Swain)

Electronic Commerce and Multijurisdictional Taxation (Kluwer 2001) (with R. Doernberg, et al.)

State and Local Taxation of Natural Resources in the Federal System: Legal, Economic, and Political Perspectives (American Bar Association Section of Taxation 1986)

Financial Reporting by State and Local Government Units (Center for Management of Public and Nonprofit Enterprise of the University of Chicago 1977) (with S. Davidson, et al.)

Articles and Book Chapters

Exploring the Potential Linkages Between Income Taxes and VAT in a Digital Global Economy, p. 83, in M. Lang and I. Lejeune eds., VAT/GST in a Digital Global Economy (Kluwer Law International 2015)

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Facial State Tax Discrimination Allegedly Causing No Harm, State Tax Notes, March 23, 2015, p. 749 (with J. Swain)

U.S. State Conformity to Federal Income Taxation of Foreign Corporations, Tax Notes International, Nov. 3, 2014, p. 435 (with J. Friedman and J. Libin) (also published in State Tax Notes, Nov. 3, 2014, p. 261)

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Comparing the Treatment of Charities Under Value Added Taxes and Retail Sales Taxes, in R. de La Feria, ed., VAT Exemptions: Consequences and Design Alternatives, p. 175 (Kluwer Law International 2013)

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Tax Planning Under the CCCTB's Formulary Apportionment Provisions: The Good, the Bad, and the Ugly, in D. Weber (ed.), CCCTB: Some Selected Issues, p. 221 (Kluwer Law International, 2012)

Federal-State Coordination: What Congress Should or Should Not Do, State Tax Notes, May 14, 2012, p. 453 (reprinting Testimony before the Committee on Finance of the U.S. Senate, Hearing on Tax Reform: What It Means for State and Local Tax and Fiscal Policy, April 25, 2012)

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The Questionable Constitutionality of Amazon's Distribution Center Deals, State Tax Notes, Dec. 5, 2011, p. 667 (with J. Swain)

International Tax Developments in the United States: Fighting Fraud and Tax Haven Abuse – Lessons from the American States, in G. Kofler, R. Mason & S. van Thiel, eds, Tax Evasion and Tax Avoidance: Symposium on EU Tax Policy, p. 105 (Lexis/Nexis 2011)

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Sept. 5, 2011, p. 627

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Federal VAT: Design and Coordination Issues*, 63 *Tax. L. Rev.* 359
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Gillis)

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the Constitution and the Subcomm. on Commercial and Administrative
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Capital Gains and Losses, Allocable and Apportionable Income, and *General Electric Co. v. Iowa*, State Tax Notes, Sept. 19, 2005, p. 865 (with P. Willson)

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Economic Development and the Dormant Commerce Clause: Lessons of *Cuno v. DaimlerChrysler* and its Effect on State Taxation Affecting Interstate Commerce, Before the Subcomm. on the Constitution and the Subcomm. on Commercial and Administrative Law of the House Comm. on the Judiciary, 109th Cong., 1st Sess. (May 24, 2005), reprinted in State Tax Notes, May 30, 2005, p. 715.

The Political Economy of the Streamlined Sales and Use Tax Agreement, 58 Nat'l Tax J. 605 (2005) (with J. Swain)

Sales Tax Reform in the United States: The Streamlined Sales Tax Project, 59 Bull. for International Fiscal Documentation 170 (2005)

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State Tax Treatment of Foreign Corporate Partners and LLC Members After Check the Box, 8 St. & Loc. Tax Law. 1 (2003) (with M. McLoughlin)

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Federal Statutory Restraints on State Tax Nexus Generate Continuing Controversy, 97 J. Tax'n 290 (2002)

Does Sales-Only Apportionment of Corporate Income Violate International Trade Rules?, Tax Notes, Sept. 9, 2002 (simultaneously published in Tax Notes International, Sept. 9, 2002, p. 1315 and in State Tax Notes, Sept. 9, 2002, p. 779) (with C. McLure)

Three-Party Multistate Sales Transactions: Drop Shipments and Similar Arrangements, State Tax Notes, May 13, 2002, p.621

The Business-Nonbusiness Income Distinction and the Case for its Abolition, State Tax Notes, Sept. 3, 2001, p. 725.

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State Aid Control in the American Federal System, in C. Ehlermann and M. Everson, eds., European Competition Law Annual 1999: Selected Issues in the Field of State Aids, p. 577 (Hart 2001)

Sales Taxation of Electronic Commerce: What John Due Knew All Along, State Tax Notes, Jan. 1, 2001, p. 41 (with C. McLure)

Federal Constitutional Limitations on Congressional Power to Legislate Regarding State Taxation of Electronic Commerce, 53 Nat'l Tax J. 1307 (2000)

Deconstructing the Debate Over State Taxation of Electronic Commerce, 13 Harv. J.L. & Tech. 549 (2000)

The Treatment of Warranties and Associated Repair Work Under State Sales and Use Taxes, State Tax Notes, June 19, 2000, p. 2095.

State Taxation of Electronic Commerce: Perspectives on Proposals for Change and Their Constitutionality, 2000 B.Y.U.L. Rev. 9 (with K. Houghton)

Constitutional Restraints on State Interest Expense Allocation After *Hunt-Wesson*, 92 J. Tax'n 241 (2000)

The Law of Sales Taxes in a Cyberspace Economy, State Tax Notes, July 12, 1999, p. 111

Internet Tax Freedom Act Limits States' Power to Tax Internet Access and Electronic Commerce, 90 J. Tax'n 5 (1999)

State and Local Taxation of Electronic Commerce: Reflections on the Emerging Issues, 52 Miami L. Rev. 691 (1998)

Electronic Commerce and the Future of State Taxation, in The Future of State Taxation, p. 207 (D. Brunori ed. 1998)

Taxation of Telecommunications, in Telecommunications Law, Regulation, and Policy 329 (W. Read & W. Saporov eds. 1998)

PUBLICATIONS (cont'd)

Articles and book chapters (cont'd)

United States Supreme Court: Review and Preview, *State Tax Notes*, Jan. 12, 1998, p. 119

Testimony on H.R. 1054, the "Internet Tax Freedom Act," Before the Subcomm. on Commercial and Administrative Law of the House Comm. on the Judiciary, 105th Cong., 1st Sess. (1997)

State Taxation of Electronic Commerce, *52 Tax L. Rev.* 52 (1997)

Commerce Clause Restraints on State Tax Incentives, *82 Minn. L. Rev.* 413 (1997)

Transaction Taxes and Electronic Commerce: Designing State Taxes that Work in an Interstate Environment, *50 Nat'l Tax J.* 593 (1997)

Suspect Linkage: The Interplay Between Taxing and Spending Measures in the Application of Constitutional Antidiscrimination Rules, *95 Mich. L. Rev.* 2167 (1997) (with D. Coenen)

State Taxation of Electronic Commerce: Preliminary Thoughts on Model Uniform Legislation, *State Tax Notes*, April 28, 1997, p. 1315

State Taxation of Telecommunications and Electronic Commerce: Overview and Appraisal, *State Tax Notes*, Feb. 17, 1997, p. 519

Commerce Clause Restraints on State Business Development Incentives, *81 Cornell L. Rev.* 789 (1996) (with D. Coenen)

Supreme Court Preview – 1996-97 Term, *State Tax Notes*, Sept. 6, 1996, p. 839

Commerce Clause Restraints on State Tax Incentives, *The Region* (Federal Reserve Bank of Minneapolis), Vol. 10, No. 2, 1996

Commerce Clause Restraints on State Taxation After *Jefferson Lines*, *51 Tax L. Rev.* 47 (1995) (with M. McIntyre and R. Pomp)

On the Proposed Single-Factor Formula in Michigan, *State Tax Notes*, October 2, 1995

PUBLICATIONS (cont'd)

Articles and book chapters (cont'd)

Implications of the Uruguay Round Multilateral Trade Agreements for American Subnational Taxation of International Commerce, 49 Bull. Int'l Fiscal Documentation 3 (1995)

State and Local Taxation of the Information Highway, Procs. of the 87th Ann. Conf. of the Nat'l Tax Ass'n 221 (1995) (with T. Steele)

West Lynn Creamery, Inc. v. Healy and the Constitutionality of State Tax Incentives: A Preliminary Analysis, State Tax Notes, October 24, 1994, p. 1182

Federal Constitutional Limitations on State Taxation, Tax Management Multistate Tax Portfolio, 1400 T.M. (1994)

State and Local Taxation of Intangibles Generates Increasing Controversy, 80 J. Tax'n 296 (1994)

State Taxation of Corporate Income from Intangibles: *Allied-Signal* and Beyond, 48 Tax L. Rev. 739 (1993)

Sales Taxation of Services: An Overview of the Critical Issues, in W. Fox, ed., Sales Taxation: Critical Issues in Policy and Administration 41 (1992)

Critical Issues in State Taxation of Telecommunications, in T. Pogue, ed., State Taxation of Business: Issues and Policy Options 145 (1992)

Supreme Court Says No State Use Tax Imposed on Mail-Order Sellers...for Now, 77 J. Tax'n 120 (1992)

State Taxation of Nonresident Pension Income, Tax Notes, July 13, 1992, p. 221 (with J. Smith)

Constitutional Limitations on State Taxation of Interstate Branching, in American Bankers Association, Facts and Issues Concerning State Taxation of Commercial Banks (1991)

The Constitutional Dimension of the "Business/Nonbusiness" Income Distinction, State Tax Notes, Dec. 2, 1991, p. 477

PUBLICATIONS (cont'd)

Articles and book chapters (cont'd)

State Taxation and The Supreme Court, 1990-91 Term, State Tax Notes, Sept. 9, 1991, p. 41

Supreme Court Settles Some State Tax Issues While Creating Other Problems, 75 J. Tax'n 180 (1991)

Testimony on State Tax Implications of Interstate Branching Before the Subcomm. on Economic Stabilization of the House Comm. on Banking, 102nd Cong., 1st Sess. 37 (1991)

Justice Scalia and the Commerce Clause: Reflections of a State Tax Lawyer, in Symposium on the Jurisprudence of Justice Scalia, 12 Cardozo L. Rev. 1763 (1991)

The *Finnigan* Case: A Reply to Vogelenzang's "Second Stage Apportionment of Unitary Income," Tax Notes, May 20, 1991, p. 891 (with J. Hellerstein)

State Taxation and the Supreme Court, 1989 Sup. Ct. Rev. 223 (1990)

Preliminary Reflections on *McKesson* and *American Trucking Associations*, Tax Notes, July 16, 1990, p. 325

Are Days of World-Wide Unitary Taxation by States Limited?, 72 J. Tax'n 172 (1990)

State Taxation of Federally-Deferred Income: The Interstate Dimension, 44 Tax L. Rev. 34 (1989) (with J. Smith)

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Is "Internal Consistency" Foolish?: Reflections on an Emerging Commerce Clause Restraint on State Taxation, 87 Mich. L. Rev. 138 (1988)

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Articles and book chapters (cont'd)

Testimony on H.R. 1242, H.R. 1891, and H.R. 3521, the Interstate Sales Tax Collection Act of 1987 and the Equity in Interstate Competition Act of 1987: Hearing Before the Subcomm. on Monopolies and Commercial Law of the House Comm. on the Judiciary 100th Cong., 2nd Sess. 344 (1988).

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Reflections on *Commonwealth Edison Co. v. Montana*, 43 Mont. L. Rev. 165 (1982) (with M. McGrath)

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