

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 2011- present: Distinguished Research Professor,
University of Georgia

July 1999 - present: Francis Shackelford Professor of
Taxation, University of Georgia School of Law

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

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Resumé

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LEGAL EXPERIENCE (cont'd)

Academic (cont'd)

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., (2013 rev.) (with J. Hellerstein and J. Swain)

State and Local Taxation, Cases and Materials, (West Publishing Co., 9th ed. 2009) (with K. Stark, et al.)

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

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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

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 (Kluwer Law International 2013)

Tax Coordination Among the US States – The Role of the Courts, in M. Lang, et al., eds., Horizontal Tax Coordination (IBFD 2013)

Formulary Apportionment in the EU and the US: A Comparative Perspective on the Sharing Mechanism of the Proposed Common Consolidated Corporate Tax Base,” in A. Dourado, ed., Tax Mobility (IBFD 2013)

Reflections of a Third-Country Observer on the Proposed CCCTB CFC Rules,” in M. Lang, et al., eds., *CCCTB and Third Countries* (Kluwer Law International 2013)

A Unitary Business Principle is the “Linchpin of Apportionability,” *Not* Nexus, State Tax Notes, March 18, 2013, p. 865

State Taxation of Cloud Computing: A Framework for Analysis, 117 J. Tax'n 11 (2012) (with J. Sedon)

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

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Tax Aspects of Fiscal Federalism in the United States (to be published in C. Sacchetto and G. Bizioli, eds., *Tax Aspects of Fiscal Federalism* (International Bureau of Fiscal Documentation 2011))

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)

The Quest for "Full Accountability" of Corporate Income, *State Tax Notes*, Sept. 5, 2011, p. 627

Challenging Legal Issues Confronting VAT Regimes (with J. Sedon), *Tax Notes*, April 25, 2011, p. 409

The Market State Approach to the Attribution of Receipts From Services, *State Tax Notes*, Jan. 31, 2011, p. 331 (with J. Swain)

VAT and the Tax-Exempt Sector: Unique U.S. Issues, *Tax Notes*, December 20, 2010, p. 1373 (with H. Duncan)

Consumption Taxation of Cross-border Trade in Services in an Age of Globalization, in A. Cockfield, ed., *Globalization and Its Tax Discontents*, p. 305 (U. Toronto Press 2010)

VAT Exemptions: Principles and Practice, *Tax Notes*, August 30, 2010, p. 989 (with H. Duncan)

Interjurisdictional Issues in the Design of a VAT, in *Symposium: Structuring a Federal VAT: Design and Coordination Issues*, 63 *Tax. L. Rev.* 359 (2010) (with M. Keen)

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- The VAT in the European Union, Tax Notes, April 26, 2010, p. 461 (with T. Gillis)
- A Primer on State Tax Nexus: Law, Power, and Policy, Before the Subcomm. on the Constitution and the Subcomm. on Commercial and Administrative Law of the House Comm. on the Judiciary, 111th Cong., 2d Sess. (Feb. 4., 2010), reprinted in State Tax Notes, Feb. 22, 2010, p. 555
- Jurisdiction to Impose and Enforce Income and Consumption Taxes: Towards a Uniform Conception of Tax Nexus, in Value Added Tax and Direct Taxation – Similarities and Differences (M. Lang & P. Melz eds.) (International Bureau of Fiscal Documentation 2009)
- Classifying State and Local Taxes: Current Controversies, State Tax Notes, Oct. 5, 2009, p. 35 (with J. Swain)
- Discriminatory State Taxation of Private Activity Bonds After *Davis*, Tax Notes, April 27, 2009, p. 447 (with E. Harper) (also published in State Tax Notes, April 27, 2009, p. 295)
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State Personal Income Tax Issues Raised by Change of Residence, State Tax Notes, Nov. 3, 2003, p. 479

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

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

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Role of States/Provinces in Taxation in the Canada/U.S. Context, in Symposium on the Impact of Federalism and Border Issues in Canada/U.S. Relations, 27 Can.-U.S. L.J. 75 (2001)

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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* 207 (D. Brunori ed. 1998)

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

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)

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Articles (cont'd)

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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

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)

PUBLICATIONS (cont'd)

Articles (cont'd)

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

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

PUBLICATIONS (cont'd)

Articles (cont'd)

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)

Equal Protection Run Amok?: An Analysis of the Nebraska Supreme Court's Decision in the *Northern Natural Gas* Case, Tax Notes, Nov. 20, 1989, p. 995

Recent Supreme Court Decisions Have Far-Reaching Implications, 70 J. Tax'n 306 (1989)

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

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).

State and Local Property and Production Taxation of Minerals, Title XVII, American Law of Mining (2d ed. 1988)

Utility Gross Receipts Taxes and Interexchange Telecommunications Carriers, Tax Notes, Aug. 1, 1988, p. 529 (with H. Levine)

Florida's Sales Tax on Services, 41 Nat'l Tax J. 1 (1988)

State Taxation of Interstate Business: Perspectives on Two Centuries of Constitutional Adjudication, 41 Tax Law. 37 (1987)

Commerce Clause Restraints on State Taxation: Purposeful Economic Protectionism and Beyond, 85 Mich. L. Rev. 758 (1987)

A Primer on Florida's Sales Tax on Services, Tax Notes, June 22, 1987, p. 1219

Current Legal Issues in State Taxation of Telecommunications: A Preliminary Inquiry, 1986 Procs. of the Nat'l Tax Ass'n - Tax Inst. of Am. 69 (1987)

PUBLICATIONS (cont'd)

Articles (cont'd)

Extending the Sales Tax to Services: Notes from Florida, *Tax Notes*, Feb. 23, 1987, p. 823

Selected Issues in State Business Taxation, in *Symposium on State and Local Taxation*, 39 *Vand. L. Rev.* 1033 (1986)

Legal Perspectives on the Interstate Incidence and Shifting of State and Local Taxes, 10 *Int'l Regional Sci. Rev.* 67 (1986)

Complementary Taxes as a Defense to Unconstitutional State Tax Discrimination, 39 *Tax Law.* 405 (1986)

Recent Judicial Developments in State Income Taxation of the Oil and Gas Industry, 34 *Oil & Gas Tax Q.* 533 (1986)

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Political Perspectives on State and Local Taxation of Natural Resources, 19 *Ga. L. Rev.* 31 (1984)

Testimony on S. 463, The Severance Tax Equity Act of 1982, in *State Severance Taxes: Hearing Before the Subcommittee on Energy and Agricultural Taxation of the Senate Committee on Finance, 98th Cong., 2nd Sess.* 119 (1984)

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State Income Taxation of Multijurisdictional Corporations and the Supreme Court, 35 Nat'l Tax J. (1982)

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State Income Taxation of Multijurisdictional Corporations: Reflections on *Mobil*, *Exxon*, and H.R. 5076, 79 Mich. L. Rev. 113 (1980)

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