WALTER HELLERSTEIN

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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

September 2019 – present: Visiting Professor, Vienna University of Economics and Business

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

LEGAL EXPERIENCE (cont'd)

Academic (cont'd)

July 1999 – June 2015: 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)

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 Latcham Award for Distinguished Service in State and Local Taxation (2007)

PROFESSIONAL HONORS (cont'd)

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

PROFESSIONAL ACTIVITIES

Academic Advisor, Organization for Economic Cooperation and Development

Chairman, Editorial Advisory Board, Tax Notes State

Editor, State & Local Department, Journal of Taxation

Editorial Advisor, Tax Management Multistate Tax Portfolio Series

BAR MEMBERSHIPS

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

PUBLICATIONS

Books and Monographs

State Taxation (Thomson Reuters, 3rd ed. (2026 rev.) (with J. Hellerstein and A. Appleby)

State and Local Taxation, Cases and Materials (West Publishing Co., 12th ed. 2025) (with K. Stark and Joan Youngman)

Taxing Global Digital Commerce (Kluwer Law International, 2nd ed. 2020) (with A. Cockfield and M. Lamensch)

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)

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A US State Sales Tax Perspective on Taxable Persons and Related Issues, in G. Kofler, et al. eds., CJEU – Recent Developments in Value Added Tax 2023, p. 155 (Linde 2024)

Constitutional Restraints on Intrastate Distribution of Taxing Authority, Tax Notes State, Feb. 26, 2024, p. 619

The Role of Platforms in the Collection of Consumption Taxes in the Digital Economy: Lessons from the US State Experience, in Y. Xu, ed., VAT in the Digital Era: Unilateral and Multilateral Options for Reform, p. 214 (Oxford University Press 2023)

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The Internet Tax Freedom Act at 25, Tax Notes State, Jan. 2, 2023, p. 7 (with A. Appleby)

A US Retail Sales Tax Perspective, in G. Kofler, et al., eds., CJEU – Recent Developments in Value Added Tax 2020, p. 105 (Linde 2022)

Are State and Local Taxes Constitutionally Distinguishable? (Revised), Tax Notes State, Feb. 14, 2022, p. 743

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The Application of Formulary Apportionment to Related Entities: Lessons from the US Experience, in R. Krever and F. Vaillancourt, eds., The Allocation of Multinational Business Income: Reassessing the Formulary Apportionment Option, p. 137 (Kluwer Law International 2020)

Reviewing *Wayfair*'s Impact: A Year and a Half Later, 31 ITR 53 (Winter 2020)

Platforms: The Finale, Tax Notes State, Jan. 6, 2020, p. 11 (with J. Swain and J. Maddison)

Reflections on the Cross-Border Tax Challenges of the Digital Economy, Tax Notes International, Nov. 25, 2019, p. 671 (published simultaneously in Tax Notes State, Nov. 25, 2019, p. 615)

US Experience and Recent Developments in the Collection of Tax on Online Sales, in M. Lang, et al., eds., CJEU – Recent Developments in Value Added Tax 2018, p. 75 (Linde 2019)

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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 M. Lang, et al., eds., Value Added Tax and Direct Taxation: Similarities and Differences, p. 545 (IBFD 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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MeadWestvaco and the Scope of the Unitary Business Principle, 108 J. Tax'n 261 (2008)

Further Thoughts on the "Subject to Tax" Exception In State Corporate Income Tax Expense Statutes, State Tax Notes, May 19, 2008, p. 597 (with J. Swain)

Lessons of the US Subnational Experience for EU CCCTB Initiative, in W. Schoen, et al., A Common Consolidated Tax Base for Europe, p. 150 (Springer 2008)

Recent Developments in U.S. Subnational State Taxation with International Implications, 61 Bull. Int. Tax'n 77 (2008)

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Is "Internal Consistency" Dead?: Reflections on an Evolving Commerce Clause Restraint on State Taxation," 61 Tax L. Rev. 1 (2007)

Federal constitutional Restraints on Property Tax Assessment Limitations: An Analysis of Florida's "Portability" Proposals, State Tax Notes, June 11, 2007, p. 789

The U.S. Supreme Court's State Tax Jurisprudence: A Template for Comparison, in R. Avi-Yonah, et al., eds., Comparative Fiscal Federalism: Comparing the European Court of Justice and the U.S. Supreme Court's Tax Jurisprudence, p. 67 (Kluwer 2007)

The Streamlined Sales Tax Project and the Local Sourcing Condundrum, 104 J. Tax'n 230 (2006) (with J. Swain)

Federal Constitutional Restraints on Tax Competition Among the American States, in Liber Amicorum for Jacques Malherbe, p. 563 (Bruylant 2006)

Cuno and Congress: An Analysis of Proposed Federal Legislation Authorizing State Economic Development Incentives, 4 Geo. J.L. & Pub. Pol'y 73 (2006)

Green Light, Red Light or Blue Light: New Mexico Supreme Court Sends Mixed Signals with *Kmart* Decision, State Tax Notes, Jan. 16, 2006, p. 141

Subnational State Tax Incentives in the United States: Constitutional Restraints and Congressional Oversight, in Torres, ed., Direito Tributario Internacional Aplicado, p. 375 (Quartier Latin 2005)

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)

Recent Amendments to The Streamlined Sales and Use Tax Agreement: Third-Party Reimbursements and Bundled Transactions, State Tax Notes, August 29, 2005, p. 659 (with J. Swain)

Income Allocation in the 21st Century: The Case for Formulary Apportionment, 12 Int'l Transfer Pricing J. 103 (2005)

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

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)

Travels with Charlie: Charles E. McLure Jr.'s Contributions to the Law of Taxation, State Tax Notes, Jan. 3, 2005, p. 897

The European Commission's Report on Company Income Taxation: What the EU Can Learn from the Experience of the US States, 11 Int'l Tax and Public Finance 1 (2004) (with C. McLure)

Lost in Translation: Contextual Considerations in Evaluating the Relevance of US Experience for the European Commission's Company Tax Proposals, 58 Bull. for International Fiscal Documentation 86 (2004) (with C. McLure)

Congressional Intervention in State Taxation: A Normative Analysis of Three Proposals, Tax Notes, March 15, 2004, p. 1375 (with C. McLure) (also published in State Tax Notes, March 1, 2004, p. 721).

Jurisdiction to Tax Income and Consumption in the New Economy: A Theoretical and Comparative Perspective, in Symposium, Jurisdiction to Tax in the New Economy: International, National, and Subnational Perspectives, 38 Ga. L. Rev. 1 (2003)

State Personal Income Tax Issues Raised by Change of Residence, State Tax Notes, Nov. 3, 2003, p. 479

State Taxation of Accumulated Trust Income: Restraints Imposed by Due Process, Commerce Clauses, 10 Multistate Tax Report 815 (2003)

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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Articles and Book Chapters (cont'd)

Reconsidering the Constitutionality of the "Convenience of the Employer" Doctrine, State Tax Notes, May 12, 2003, p. 553; Tax Notes, May 26, 2003, p. 1247

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)

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

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