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## Walter Hellerstein

Francis Shackelford Distinguished Professor of  
Taxation Law

A.B., Harvard University  
J.D., University of Chicago

### Courses Offered:

Federal Income Taxation  
State and Local Taxation  
U.S. Taxation of International Transactions  
State and Local Taxation Seminar

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### Bibliography

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### Professional Biographical Information:

Walter Hellerstein joined the University of Georgia School of Law faculty in 1978 and was named Francis Shackelford Distinguished Professor of Taxation Law in 1999. He teaches in the areas of state and local taxation, international taxation, and federal income taxation.

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Hellerstein has devoted most of his professional life to the study and practice of state and local taxation and is widely regarded as the nation's leading academic authority on state and local taxation. He is coauthor, with his late father, of both the leading treatise on state taxation, *State Taxation*, vols. I & II (Warren Gorham & Lamont, 3rd ed. 1998) (with semi-annual updates) and the leading casebook on state and local taxation, *State and Local Taxation* (West, 8th ed. 2005). He is also coauthor with Richard Doernberg, et al., of *Electronic Commerce and Multijurisdictional Taxation* (Kluwer Law International 2001). In addition, he has written numerous law review articles on state taxation that have appeared in the *Cornell Law Review*, *Michigan Law Review*, *Minnesota Law Review*, *University of Chicago Law Review*, *Virginia Law Review*, *The Supreme Court Review*, *Tax Lawyer*, *Journal of Taxation*, *National Tax Journal*, *Tax Law Review*, *Tax Notes*, *State Tax Notes* and other journals.

Hellerstein has also practiced extensively in the state tax field, and he has been involved in numerous state tax cases before the U.S. Supreme Court (having successfully argued on behalf of taxpayers in both *Hunt-Wesson, Inc. v. Franchise Tax Bd.*, 528 U.S. 458 (2000) and *Allied-Signal, Inc. v. Director* (1992)). He has been deeply

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taxation of electronic commerce: he was a member of the steering committee of the National Tax Association's Telecommunications and Electronic Commerce Tax Project and is currently a consultant to the Organization for Economic Cooperation and Development (Committee on Fiscal Affairs, Working Party No. 9) on issues involving cross-border consumption taxation. He has consulted with the United Nations and the World Trade Organization on e-commerce issues and has lectured at the European Tax College in Leuven, Belgium; the International Bureau of Fiscal Documentation in Amsterdam, The Netherlands; and the University of Lyon (III) in Lyon, France.

Before joining the Georgia faculty, Hellerstein clerked for Judge Henry J. Friendly of the U.S. 2nd Circuit Court of Appeals, served in the Honors Program of the Air Force General Counsel's Office, practiced law at Covington & Burling in Washington, D.C., and taught at the University of Chicago Law School. He was of counsel to Morrison & Foerster from 1986 to 1996, a partner at Sutherland, Asbill & Brennan from 1996 to 1998, counsel to KPMG from 1999 to 2004, and is currently of counsel to Sutherland, Asbill & Brennan. He is a member of the American Law Institute and of the District of Columbia, Illinois and New York bars.

In 1992, Hellerstein received the Multistate Tax Commission's 25th Anniversary Award for Outstanding Contributions to Multistate Taxation.

Hellerstein earned his bachelor's degree from Harvard College (*magna cum laude*, Phi Beta Kappa) and his law degree from the University of Chicago Law School, where he was editor-in-chief of the *University of Chicago Law Review*.

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