

HERWIG JOACHIM SCHLUNK

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Work Experience

Vanderbilt University Law School, Nashville, Tennessee

Professor, August 2004 to present

Associate Professor, August 2002 to August 2004

Assistant Professor, April 1999 to August 2002

- visited New York University School of Law in Spring 2005 (for the entire semester)
- visited University of Virginia School of Law in Fall 2004 (for a two-week short-course)
- have taught Federal Tax Law, Corporate Taxation, Real Estate Finance and Development, Venture Capital, Partnership Taxation, Corporate Finance (Financial Products), Taxes and Business Strategy, Taxation of Transnational Operations, Law and Business

Koch Industries, Inc., Wichita, Kansas

Director of Mergers and Acquisitions, January 1998 to April 1999

- responsibilities included advising on the structure of proposed acquisitions and divestitures, overseeing the rationalization of Koch's entity structure, and implementing transactions aimed at tax optimization

Kirkland & Ellis, Chicago, Illinois

Partner, Tax Department, October 1996 to December 1997

Associate, Tax Department, June 1991 to September 1996

- specialization in mergers and acquisitions, particularly those involving private equity
- significant experience in all aspects of federal income taxation
- spent 15 months (October 1992 to December 1993) in Germany (i) studying comparative law on a German Ministry of Justice fellowship and (ii) as an exchange attorney practicing at Bruckhaus, Westrick and Stegemann (Düsseldorf) and Boden, Oppenhoff, Rasor and Raue (Cologne)

Chicago-Kent College of Law, Chicago, Illinois

Adjunct Professor, The Graduate Program in Taxation, Fall Semester 1997

- taught "Corporate Reorganizations"

United States Court of Appeals for the Seventh Circuit, Chicago, Illinois

Law Clerk to Judge Richard A. Posner, June 1990 to June 1991

Publications and Presentations

A. Faculty-Edited and Peer-Reviewed Journals

State Taxes, Tax Exemptions, and Elderly Migration, with Ali Sina Onder, 45(1) JRAP (Journal of Regional Analysis and Policy) 47-67 (2015)

Presentation: Southern Regional Science Association (San Antonio, April 2009)

I Come not to Praise the Corporate Income Tax, but to Save It, 56 Tax Law Review 329-462 (2003)

Presentations: University of Michigan Law School (April 2002)
University of Pennsylvania Law School (April 2002)
Vanderbilt University Law School (November 2002)

The Cashless Corporate Tax, 55 Tax Law Review 1 - 67 (2001)

Presentations: Vanderbilt University Law School (January 2001)
Georgetown University Law Center (January 2001)
New York University Law School Tax Colloquium (April 2001)
Duke University Law School (November 2001)
Harvard Law School Seminar on Current Research in Taxation (October 2001)

B. Student-Edited Journals

Mamas 2011: Is a Law Degree a Good Investment Today, 36 The Journal of the Legal Profession 301 (2012)

Some Thoughts on the Evolution of Executive Equity Compensation, 64 Vand. L. Rev. En Banc 73 (2011)

Why every State should have an Income Tax (and a Retail Sales Tax, too), 78 Mississippi Law Journal 637-703 (2009),
along with a follow-up,

Why States Should Not Adopt Consumption-Tax-Only Tax Structures, 79 Miss. L. J. Missing Sources 105 (2010), available at <http://mslj.law.olemiss.edu/missingsources/volume79/responses/Schlunk.pdf>.

Presentation: Multistate Tax Commission (Nashville, March 2009)

Rationalizing the Taxation of Reorganizations and Other Corporate Acquisitions, 27 Virginia Tax Review 23-81 (2007)

A Lifetime Income Tax, 25 Virginia Tax Review 939-976 (2006)
Presentation: New York University Law School (March 2005)

How I Learned to Stop Worrying and Love Double Taxation, 79 Notre Dame Law Review 127 – 178 (December 2003)

Presentations: Vanderbilt University Law School (February 2003)
Harvard Law School Seminar on Current Research in Taxation (August 2003)
New York University Law School Tax Colloquium (April 2004)

Little Boxes: Can Optimal Commodity Tax Methodology Save the Debt-Equity Distinction?, 80 Texas Law Review 859 - 891 (2002)

Award: Morrison Prize (best tax article accepted for publication)
Presentations: National Tax Association (November 2000)
VULS Law & Economic Series (January 2001)
University of Texas Law School (October 2001)

The Zen of Corporate Capital Structure Neutrality, 99 Michigan Law Review 410 – 451 (2000)

C. Symposia

A Minimalist Approach to Corporate Income Taxation, 59 SMU Law Review 785-833 (2006)

Presentation: New York University Law School Tax Colloquium (February 2005)

D. Books and Chapters in Books

With Richard A. Westin and Beverly Moran, **Basic Federal Income Taxation of Individuals**, Vandepas Publishing (December 2013)

The Story of *General Utilities* and its Repeal: Much Ado about Nothing, pages 133-152 in Steven A. Bank and Kirk J. Stark, editors, Business Tax Stories, Foundation Press (2005).

E. Professional Journals and Periodicals

Fixing the AMT by Including Capital Gains in the AMT Tax Base, 119 Tax Notes 743-747 (May 19, 2008)

Double Taxation: The Unappreciated Ideal, 102 Tax Notes 893 – 900 (February 16, 2004)

Do We Really Need Nonqualified Preferred Stock?, 51 TAXES Magazine 64 – 91 (1999)

Presentation: Federal Tax Conference, University of Chicago Law School
(November 1998)

Reconciling Spin-Offs with General Utilities Repeal, with Jeffrey T. Sheffield,
49 TAXES Magazine 941-963 (1996)

F. Completed Working Papers

An Argument for the Repeal of Tax Preferences for Educational Endowments, (Vanderbilt Law and Econ. Working Paper No. 09-37, 2010), available at <http://ssrn.com/abstract=1533542>.

Mamas, Don't Let Your Babies Grow Up to Be . . . Lawyers, (Vanderbilt Law and Econ. Working Paper No. 09-29, 2009), available at <http://ssrn.com/abstract=1497044>. This paper was accepted for publication in the Green Bag, among others. It also resulted in numerous interviews. With over 8000 downloads on SSRN, I ultimately opted to leave it as a solely on-line publication.

Education

University of Chicago Law School

J.D., June 1990

- Grade Average: 80.76
- Class Rank: not published, but statistically in the top five
- Order of the Coif

University of Chicago Graduate School of Business

M.B.A., June 1986

- Grade Average: 3.95 out of 4.00
- Specialty in Business Economics
- Economics Core Exam: Ph.D. Level Pass

University of Chicago

M.S. (Mathematics), June 1982

B.A. (Mathematics), June 1981

- Grade Average: 3.86 out of 4.00
- Paul R. Cohen Prize (Outstanding Mathematics Student), 1981
- Phi Beta Kappa, 1980

Admissions

Illinois Bar (currently inactive)