

## HERBERT N. BELLER

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### Education

- Northwestern University School of Law, J.D. (*cum laude*/Law Review), 1967
- Northwestern University, B.S.B.A., 1964

### Legal/Teaching Experience

- Law Clerk to Judge Theodore Tannenwald, Jr., U.S. Tax Court (1967-68).
- Federal tax practice in Washington, D.C. with Sutherland Asbill & Brennan (1998- ); Bryan Cave (1987-98); Caplin & Drysdale (1972-87); and Arent Fox (1969-72). Practice areas: corporate and other transactional income tax planning; tax controversies; IRS National Office representations; and exempt organization matters.
- Senior Lecturer, Northwestern University School of Law (2009- ); Adjunct Professor, Georgetown University Law Center (1972-82). Courses: Corporate Taxation.
- Visiting Lecturer, Central University of Finance & Economics (Tax Program), Beijing, China (April 2015).
- Presenter, Harvard Law School Tax Policy Seminar (November 2015).

### Professional Affiliations/Activities

- Member, Internal Revenue Service Advisory Council (2006-2009)
- President, Tannenwald Foundation for Excellence in Tax Scholarship (2001- )
- Editor-in-Chief, *The Tax Lawyer* (1993-1996)
- Chair, Section of Taxation, American Bar Association (2002-2003)
- Co-Chair, National Conference of Lawyers and CPAs (2003-2006)
- Fellow and Regent (2003-2006), American College of Tax Counsel
- Trustee, American Tax Policy Institute (2003-2005)
- Fellow, American Bar Foundation
- Member, District of Columbia and Illinois Bars
- Certified Public Accountant

### Professional Recognition

- *Euromoney's US Best of the Best (Tax)*
- *Chambers USA, Guide to Leading Business Lawyers*
- *The Best Lawyers in America*
- *Washington D.C. Super Lawyers®*
- *The International Who's Who of Corporate Tax Lawyers*
- *Outstanding Tax LLM Professor (2010-11), (2017-18) Northwestern Law School*

## Selected Speaking Engagements

- NYU Federal Tax Institute
- USC Major. Tax Planning Institute
- Hawaii Tax Institute
- Heart of America Tax Institute
- Great Plains Federal Tax Institute
- Mid-America Tax Institute
- Tulane Federal Tax Institute
- Southern Federal Tax institute
- Maryland Advanced Tax Institute
- D.C. Bar Federal Tax Institute
- Philadelphia Federal Tax Institute
- Texas Tax Institute
- Colorado Tax Institute
- Florida Tax Institute
- PLI Corporate Tax Conferences
- ALI-ABA Corporate Tax Conferences
- Tax Executives Institute Programs

## Selected Publications

*Section 355 Revisited: Time for a Major Overhaul?*, 72 Tax Lawyer 131 (2018).

*The Aftermath of a Section 355 Transaction*, 40 Corporate Taxation 3 (Nov.-Dec. 2013, Part 1) and 41 Corporate Taxation 3 (Jan.-Feb. 2014, Part 2) (with W. Pauls).

*The Tax Section Distinguished Service Award: Twenty Years of History*, 68 Tax Lawyer 41 (2014).

*Reportable Transactions: Disclosure, List Maintenance and Penalties*, 2008 PLI Corporate Tax Strategies, Vol. 23.

*The Business Purpose Requirement of Section 355*, 2008 PLI Corporate Tax Strategies, Vol. 13.

*The New Penalty Regime: Proceed With Caution!*, 56 The Tax Executive 486 (2004).

*After the Spin: Preserving Tax-Free Treatment Under Section 355*, 92 Tax Notes 1587 (Sept 17, 2001) (with L. Harwell),

*“D” Reorganizations and Dropdowns:- An Uneasy Match*, 261 Corp. Tax 177 1999).

*Rev. Proc. 96-30: New Business Purpose Roadmap for Section 355 Transactions*, 50 Tax Lawyer 1(1996).

*Tax-Free Corporate Separations: The Tug of War Continues*, 45th U. So. Calif. Fed. Tax Instit. §2 (1993).

*Final Regulations Ease Planning for Tax-Free Subsidiary Mergers*, 64 J. Taxation 80 (1986).

*The Corporate Side of Distributions to Shareholders: Sections 311 and 336*, 43d N.Y.U. Fed. Tax Instit. §2 (1985) (with R. Palmer).

*The 351/304 Overlap: Some New Twists to an Old Problem*, 40th N.Y.U. Fed. Tax Instit. §45 (1982).

*IRS Mounts Double-Barreled Attack on “Cash Reorganizations” with Mutual Funds*, 53 J. Taxation 76 (1980) (with S. Brown).