

DAVID J. HERZIG

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CURRICULUM VITAE as of April 27, 2011

CURRENT ACADEMIC APPOINTMENTS

Valparaiso University School of Law – Valparaiso, IN
Assistant Professor of Law (Tenure Track) (June 2009 – present)
Up for promotion at earliest possible time
Student evaluations in the top 20% of faculty

TEACHING

Teaching package during 2010-2011: Corporate & Partnership Taxation, Basic Income Taxation, Trusts & Estates, Estate & Gift Taxation and International Tax (Summer)

Courses Taught:

Corporate and Partnership Tax (Fall 2010, Fall 2011)
General Income Tax (Spring 2010, Spring 2011, Spring 2012)
Estate and Gift Tax (Spring 2010, Spring 2011, Spring 2012)
Trusts and Estates (Fall 2009, Fall 2010, Fall 2011)

Courses Scheduled:

International Taxation (Summer 2011)
Tax Policy (Summer 2012)

Research Interests:

Law and Economics of Tax Policy
Critical Tax Theory
Emerging Legal Structures for Wealth Management
LGBTI and the Law

PUBLICATIONS

Something From Nothing: Taxing Assets Accurately, forthcoming 2011 MICHIGAN ST. L. REV.

DOMA and Diffusion Theory: Ending Animus Legislation Through A Rational Approach, forthcoming, 43:3 AKRON L. REV. (Spring 2011).

- Lead Article

Am I the Only Person Paying Taxes? The Largest Tax Loophole for the Rich - Exchange Funds 2009 MICHIGAN ST. L. REV. 503

- Lead Article
- Cited by Elliott Manning, BNA Tax Management Portfolios, 710 (2011 update)

Carried Interests: Can They Be Effectively Taxed? 4 OHIO ST. ENTREPREN. BUS. L. J. 23 (2009)

- Cited by Victor Fleischer in *Regulatory Arbitrage*, 89 Texas L. Rev. 227 (2010), and Federal Taxation of Income, Estates and Gifts, Current Through 2010, Boris I. Bittker, Lawrence Lokken, 1997 WL 439958 (W.G.&L.) Fed. Tax'n Income, Est.& Gifts ¶ 86.2

Nonresident Aliens and Foreign Corporations, Chapter 45, 12 MERTENS LAW OF FEDERAL INCOME TAXATION (West 2008), co-author.

“Secured Lending Transactions Financing Equine Assets: A Commercial Lending Approach”, **Commercial Finance Guide** (1999), co-editor and co-researcher

Kentucky Evidence and Courtroom Manual, Lexis Nexis (1997), Editor and Researcher

WORKS IN PROGRESS

Article, *A Call for Action: DOMA and The Internal Revenue Service*

Article, *The Unintended Tax Shelter: Equity Traded Funds*

Article, *1031's and Qualified Intermediaries: An Empirical Study of Compliance* (with David Gamage, University of California-Berkeley, Boalt Hall School of Law)

Article, *The Marriage Penalty and Same-Sex Couples: An Empirical Study of Behavior* (with Thomas Brennan, Northwestern University Law School)

Article, *“A Practical Approach to Islamic Law Estate Planning.”* David J. Herzig and Faisal Kutty.

SELECTED INVITED PRESENTATIONS/CONFERENCES

Presentation, *“Selection of Wealth Shifting Techniques Included ‘Seed’ Money and Guarantees”* 70th NYU Institute on Federal Taxation, New York City, New York, October 2011. (Scheduled).

Moderator, 37th Annual Notre Dame Tax and Estate Planning Institute, Notre Dame Law School, South Bend, Indiana, September 2011. (Scheduled).

Presentation, *A Call for Action: DOMA and The Internal Revenue Service*, Sixth Annual Junior Tax Scholars Workshop, University of California, Irvine School of Law, Irvine, California, June 2011. (Scheduled).

Presentation, *Fixing Distortions in Taxpayer Behavior: Optimal Tax Compliance Regarding Unknown Basis*, Law & Society Annual Meeting, San Francisco, June 2011. (Scheduled).

Presentation, *A Call for Action: DOMA and The Internal Revenue Service*, Fourth Annual Regional Junior Works-in-Progress Workshop, Washington University Law School, May 2011.

Presentation, *Fixing Distortions in Taxpayer Behavior: Optimal Tax Compliance Regarding Unknown Basis*, Critical Tax Theory Conference, Santa Clara University School of Law, April 2011.

Presentation, *Fixing Distortions in Taxpayer Behavior: Optimal Tax Compliance Regarding Unknown Basis*, University of Florida, Work in Progress, January 2011.

Presentation, “*Carry-Over Basis – The Basics.*” 36th Annual Notre Dame Tax and Estate Planning Institute, Notre Dame Law School, South Bend, Indiana, October 2010.

Presentation, “*BELLBOTTOMS, THE BICENTENNIAL AND BASIS: DOES CARRY OVER BASIS EVER WORK?*” Fourth Annual Junior Tax Scholars Workshop, Notre Dame Law School, South Bend, Indiana, June 2010.

Presentation, “*DOMA and Diffusion Theory*” Valparaiso School of Law Faculty Workshop, January 2010.

Presentation, “*Tax Planning for Latin American Families*” Second Annual Global Conference on Offshore Tax Planning, Compliance and Money Laundering, Miami, Florida 2002

Presentation, “*Grantor Trusts*” Midwest/Midsouth Estate Planning Institute and the University of Kentucky CLE, Lexington, Kentucky 2000

MEDIA APPEARANCES AND QUOTATIONS

Quoted in *Gay Couples Get Equal Tax Treatment*, WALL STREET JOURNAL, June 5, 2010.

UNIVERSITY SERVICE

Vice-Chair, Career Planning Committee
Admission Committee (Reader)

LEGAL EMPLOYMENT

Private Practice of Law

Stark Herzig, PLLC, Del Ray Beach, Florida

*Area of Emphasis: Tax, Trust & Estate Planning, International Tax
Represented Forbes 500 Family as in-house counsel*

Greenberg Traurig, PA, Miami, Florida

Associate

Area of Emphasis: Tax, Trust & Estate Planning, International Tax

Greenberg is an 1800 lawyer law firm in more than 30 locations ranked number 9 on the Am Law 100 for 2010

Greenebaum Doll & McDonald, PLLC, Louisville, Kentucky

Associate

Area of Emphasis: Tax, Trust & Estate Planning

Greenebaum is one of the largest upper south law firms specializing in corporate and tax work.

ACADEMIC DEGREES

Juris Doctor, University of Kentucky

Bachelor of Arts Political Science, *cum laude*, Pi Sigma Alpha, Honors Society,
University of Louisville

PROFESSIONAL AFFILIATIONS

Kentucky Bar Association

Florida Bar Association

Member, Tax Section American Bar Association

Member, International Tax Planning Subcommittee, American Bar Association Section
of Real Property, Trust and Estate Law