



Elizabeth J. Atkinson*

Shareholder

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Elizabeth Atkinson is a shareholder in Baker Donelson's Baltimore and Falls Church offices and a member of the Tax Group.

Ms. Atkinson concentrates her practice in the areas of tax planning, federal and state tax controversy, state and local tax, and employee benefits matters. She has over 30 years of experience advising clients of all sizes on tax compliance, estate planning and administration, and general mitigation of tax and penalty risks. Ms. Atkinson also advises on the Foreign Account Tax Compliance Act (FATCA) and other international compliance issues. She works with companies on the tax aspects of inbound and outbound cross-border transactions.

Prior to joining Baker Donelson, Ms. Atkinson served as co-chair of the Business Department at a national law firm. Ms. Atkinson also worked for the Internal Revenue Service (IRS) for 15 years, which allowed her to cultivate extensive knowledge of the internal processes and protocol.

Representative Matters

- Successfully obtained abatement of a Form 3520 penalty over \$4 million for a client.
- Favorably settled two Section 183 (Hobby Loss) cases in U.S. Tax Court.
- Resolved a National Research Program audit in less than six months, which resulted in a refund.

Professional Honors & Activities

- Listed in *Virginia Business Magazine's* Legal Elite 2024
- Board of Directors – The Center for Taxpayer Rights (2019 – present)
- Board of Directors – William & Mary Tax Conference (2014 – present)
- Board of Directors – Themba Project (2015)
- Fellow – American College of Tax Counsel (ACTC)
- Member – American Bar Association
 - Former Chair – Low Income Taxpayers Committee
- Past Chair – Virginia Bar Association, Taxation Council (2008 – 2009)
- Past President – Hampton Roads Tax Forum
- Chair, Advisory Board – The Community Tax Law Project

Publications

- "No More Lists – IRS Concedes on Reportable Transaction Penalties" (January 2025)
- "Business Income and Sales/Use Taxes: What Constitutes a Manufacturer for Certain Tax Incentives" (September 2024)
- "IRS Issues New Guidance on ERC Program – Should You Hold or Fold?" (August 2024)
- "S.A.L.T. Select Developments: Washington, D.C." (July 2024)
- "S.A.L.T. Select Developments: Maryland" (July 2024)
- "S.A.L.T. Select Developments: Virginia" (July 2024)
- "S.A.L.T. Select Developments: Washington, D.C." (May 2024)
- "S.A.L.T. Select Developments: Maryland" (May 2024)
- "S.A.L.T. Select Developments: Virginia" (May 2024)

- "Final Regulations on Tax Credits for Electric Vehicles: No Time to Relax," republished in *Westlaw Today* (May 2024)
- "S.A.L.T. Select Developments: Washington, D.C." (April 2024)
- "S.A.L.T. Select Developments: Maryland" (April 2024)



Speaking Engagements

- "The New Corporate Transparency Act in the United States," Pangea-Net Annual Tax Practice Meeting (October 2022)
- "How to Dip Your Toe in the U.S. Market," Global Operations Group Podcast (July 2021)



Education

- Michigan State University School of Law, J.D., 1993, magna cum laude
- University of Virginia, B.A., 1981, with distinction



Admissions

- Maryland, pending
- Michigan, 1993
- Virginia, 2000

* Baker Donelson professional admitted to the practice of law in Michigan and Virginia; Maryland bar application pending.