

#### Practice Areas

- Tax
- Tax Controversy & Litigation

#### Education

- Clemson University, Bachelor of Arts (Economics and Spanish), magna cum laude, 2004, member of The Honors College
- University of Florida, Levin College of Law, J.D., cum laude, 2007; Book Awards in Income Taxation (Fall 2005); Partnership Taxation (Fall 2006); and International Trade Law (Spring 2007); Journal of Law and Public Policy, Note Chair (Spring 2007)
- Georgetown University, LL.M. in Taxation, with distinction, Feb. 2012; CALI Award in Taxation of Financial Derivatives (Fall 2010)

### Erin Hines

Senior Counsel

Atlanta

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Erin Hines is a member of the tax controversy and litigation group. Erin has extensive experience in all facets of Federal tax controversy -- including IRS examinations, appeals, and litigation. As a prior trial attorney at the United States Department of Justice, Tax Division and Special Trial Attorney at the IRS Office of Chief Counsel, Erin has litigated Federal tax issues in the United States Tax Court, numerous United States District Courts, and a handful of United States Bankruptcy Courts. Erin is knowledgeable about IRS procedures, resolution mechanisms, and litigation tactics, making her an effective advocate for her clients.

Erin has worked in a variety of capacities for the IRS Office of Chief Counsel - as an attorney in the Small Business/Self-Employed Division (SBSE) in the Washington, D.C. field office, as a special trial attorney in the Large Business and International Division (later the National Strategic Litigation Division) in the Atlanta field office, as an attorney detailed to the Passthroughs and Special Industries Associate Office at the IRS National Office, and in the Corporate Associate Office at the IRS National Office. Erin also spent almost seven years as a trial attorney at the United States Department of Justice, Tax Division, Civil Trial Section, Central Region, where she worked on an array of Federal tax matters, including refund suits, FBAR penalty suits, and nationwide civil injunction and penalty suits involving tax shelters.

#### Significant Cases

- United States v. RaPower-3, et al., Docket No. 2:15-cv-00828-DN (D.Utah) - civil injunction suit involving investment tax credits and related deductions for solar lenses
- United States v. Nancy Zak, et al., Docket No. 1:18-cv-05774-AT (N.D.Ga.) - civil injunction suit involving tax treatment of conservation easements
- United States v. Agrawal, 18-c-504 (E.D. Wisc.) - nonwillful FBAR penalty
- United States v. Ringling, et al., 4:17-cv-04006-KES (D.S.D.) - transferee liability for estate taxes (IRC section 6324)

#### Honors

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- Department of Justice Tax Division Awards -- Outstanding Attorney (2019, 2020); Special Commendation (2017, 2018); Special Contribution (2021, 2022); IRS Office of Chief Counsel, SBSE Division Bronze Litigation Award
- Girl Scout Gold Award

#### Bar Admissions

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- Florida, admitted 2007
- Georgia, admitted 2022

#### Court Admissions

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- United States Supreme Court
- United States Tax Court

### Erin Hines, *Continued*

- United States v. Bethel, 5:17-cv-01985 (C.D. Cal.) - summons enforcement action involving application of the attorney-client privilege
- Bosque Canyon Ranch, L.P., et al. v. Comm'r - conservation easement contributed by partnership, T.C. Memo. 2015-130
- Gould v. Comm'r - tax consequences of a liquidating trust from prior bankruptcy proceedings and the civil fraud penalty, 139 T.C. No. 17
- Barnes v. Comm'r - S corporation issues involving net operating losses (NOLs) and the application of the tax benefit rule, T.C. Memo. 2012-80
- Patel v. Comm'r - charitable contribution of property to the fire department for demolition, 138 T.C. No. 23
- Welch v. Comm'r - S corporation basis issues, T.C. Memo. 2012-179
- Fletcher v. Comm'r - accuracy-related penalties for investing in cattle and sheep breeding partnerships, T.C. Memo. 2011-27
- Lord v. Comm'r - conservation easement, T.C. Memo. 2010-196
- Private Letter Rulings and similar pre-filing work surrounding corporate spin-offs (Section 355), late election relief (9100 relief), and the application of the publicly traded partnership provisions to oil and gas partnerships (Section 7704)

#### Professional Affiliations

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- American Bar Association, Tax Section
- State Bar of Georgia, Tax Section
- Previously: President of the UF Law Alumni Group - DC Chapter (2013-2015)

