

ELAINE HARRIS

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EXPERIENCE

Spur Law & Tax

January 2018 to present

I am a solo practitioner offering civil legal services to private clients in the areas of estate planning, business law, tax planning and controversy, probate, and real estate law. My firm also provides tax return preparation services.

IRS Office of Chief Counsel (LB&I)

May 1999 to May 2017

As a senior attorney in the Large Business & International Division, I advised the Commissioner of Internal Revenue in a variety of foreign and domestic tax matters, investigated tax shelter promoters; and led trial teams in complex litigation before the United States Tax Court. I also advised and assisted the United States Department of Justice Tax Division in federal tax litigation in the United States Bankruptcy Courts, the United States District Courts, the United States Claims Court, and in the United States Courts of Appeal for the Fifth and Second Circuits.

Jones Day Reavis & Pogue

August 1986 to May 1993

As a tax associate in a sophisticated institutional practice, I drafted federal income tax disclosure for securities transactions, researched a variety of corporate tax issues, and prepared requests for private letter rulings from the IRS relating to non-qualified compensation plans.

EDUCATION

J.D., *magna cum laude*

May 1986

Texas Tech University School of Law

Ranked 4/159

Recipient, Krier Webb Tax Award

Member Order of the Coif

B.A., *magna cum laude*

May 1981

University of Colorado at Boulder

PROFESSIONAL AWARDS AND RECOGNITION

2017-2022 Certified in Tax Law by the Texas Board of Legal Specialization

2018-2022 Member, Texas Bar College

2015 IRS Chief Counsel Lucite Award for *AD Inv. 2000 Fund LLC, et al. v. Comm'r*

2013 IRS Chief Counsel National Outstanding Litigator Award

2012 IRS Chief Counsel Lucite Award for *Alpha I, L.P. ex rel. Sands v. United States*

2005 IRS Chief Counsel Lucite Award for *J&J Fernandez Ventures L.P. v. United States*

2004 IRS Chief Counsel Lucite Award for *COLM Producer, Inc. v. United States*

RESUME OF ELAINE HARRIS
ADDENDUM #1: SIGNIFICANT OPINIONS

The Markell Company, Inc. v. Commissioner, T.C. Memo. 2014-86 (first chair).

AD Investment 2000 Fund LLC, et al. v. Commissioner, 142 T.C. 248 (2014) (first chair).

Humboldt Shelby Holding Corporation v. Commissioner, T.C. Memo. 2014-47 (first chair),
aff'd, 606 Fed. Appx. 20, 115 A.F.T.R.2d 2015-2042 (2nd Cir. 2015).

Rawls Trading, L.P. et al. v. Commissioner, T.C. Memo. 2012-340 (first chair).

Rawls Trading, L.P., et al. v. Commissioner, 138 T.C. 271 (2012) (first chair).

The Heritage Organization, LLC, et al. v. Commissioner, T.C. Memo. 2011-46 (first chair).

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ADDENDUM #2: REFERENCES AVAILABLE UPON REQUEST