

## People



### Erin R. Hines

Partner, Tax

Atlanta

T: +1 404 733 9857

erin.hines@akerman.com

vCard

With significant experience in all facets of federal tax controversy, Erin Hines focuses her practice on IRS examinations, appeals, and litigation. Erin is proficient with regard to IRS procedures, resolution mechanisms, and litigation strategy, making her an effective advocate for her clients. Erin has experience representing clients in a broad variety of federal tax planning and controversy matters, including specialized areas such as FBAR, Employee Retention Credit (ERC) related claims, attorney fee deferral programs, treaty benefits (including Malta pension plans), syndicated conservation easements, self-employment (SECA) taxes, and disclosure of tax reporting positions.

Before joining private practice, Erin spent over a decade representing the United States in contested tax matters, including almost seven years as a trial attorney at the U.S. Department of Justice's Tax Division, 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. She has litigated federal tax issues in U.S. Tax Court, numerous U.S. District Courts, and a handful of U.S. Bankruptcy Courts. Erin has worked in a variety of capacities for the IRS Office of Chief Counsel, including in the Small Business/Self-Employed Division, the Passthroughs and Special Industries Associate Office, and the Corporate Associate Office at the IRS National Office and as a special trial attorney in the Large Business and International Division.

### Notable Work

***Estate of Lapp v. Comm'r***: Docket No. 14509-24 - Dispute regarding application of treaty benefits for purposes of determining appropriate withholding tax rate.

***Ladny v. Comm'r***: Docket No. 16952-24 - Schedule E deductions.

***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.

### Areas of Experience

Tax  
Federal Tax Litigation and Controversy

### Education

LL.M. in Taxation, Georgetown University, 2012, with distinction, CALI Award in Taxation of Financial Derivatives  
J.D., University of Florida Levin College of Law, 2007, cum laude  
B.A., Clemson University, 2004, magna cum laude

### Admissions

#### Bars

Georgia  
Florida  
New York

#### Courts

U.S. Supreme Court  
U.S. Court of Federal Claims  
U.S. Tax Court  
U.S. Court of Appeals, Eleventh Circuit  
U.S. District Court, Northern District of Georgia

### Related Content

Has the IRS Found the Next Swiss Bank Program?  
April 21, 2025

Akerman Grows Atlanta Office With Former DOJ Tax Trial Lawyer Erin Hines  
February 03, 2025

***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.) - Non-willful FBAR penalty.

***United States v. Ringling, et al.***: 4:17-cv-04006-KES (D.S.D.) - Transferee liability for estate taxes (IRC section 6324).

***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 Pre-Filing Work**: 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).

## Related Professional Experience

- Internal Revenue Service, Office of Chief Counsel, Large Business & International Division, Special Trial Attorney, 2021-2022
- U.S. Department of Justice, Tax Division, Civil Trial Section, Central Region, Trial Attorney, 2014-2021
- Internal Revenue Service, Office of Chief Counsel, Associate Chief Counsel (Corporate), Attorney, 2013-2014
- Internal Revenue Service, Office of Chief Counsel, Small Business Self-Employed Division, Attorney, 2007-2013

## Published Work and Lectures

- *Bloomberg Law*, Co-Author, “Has the IRS Found the Next Swiss Bank Program?” April 21, 2025
- ABA Tax May Meeting, Speaker, “E-Discovery & Technology in Trial Practice,” May 3, 2024
- *Accounting Today*, Co-Author, “A Primer on IRS Tax Avoidance Promoter Penalties,” March 22, 2024
- ABA Tax Mid-Year Meeting, Speaker, “Developing and Mentoring the Next Generation of Tax Lawyers in the Post-Pandemic Era,” January 18, 2024

- *Tax Notes*, Co-Author, “IRS to List the Monetized Installment Sale — What Now?” August 28, 2023
- 2023 IRS Nationwide Tax Forum, Speaker, “Tax Issues Applicable to Recent Immigrants” and “Challenging Information Returns,” July 26, 2023
- *TaxNotes Federal*, Author, “11 Things to Know About the Proposed Easement Regs,” June 12, 2023
- ABA Tax May Meeting, Speaker, “Navigating the Parallel Universe: Criminal and Civil Tax Penalties Committee,” May 6, 2023
- *Bloomberg Tax*, Author, “Land Trusts Should Be Aware of Proposed Easements Regulations,” April 21, 2023

## Affiliations

- American Bar Association, Tax Section, Vice-Chair of the Membership Committee 2024; Judging Co-Chair of Written Round, Law Student Tax Challenge 2023-2024
- State Bar of Georgia, Tax Section, Member
- Atlanta Women in Tax, Founding Member; Executive Committee, 2023-Present

## Honors and Distinctions

- 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
- University of Florida Levin College of Law, Book Awards, Income Taxation, Fall 2005; Partnership Taxation, Fall 2006; International Trade Law, Spring 2007
- Girl Scout Gold Award