

Gallagher LLP

Elisa Walker Counsel



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As part of Gallagher's Tax practice, Elisa Walker leverages her deep knowledge of the Internal Revenue Code to help clients navigate the complex and ever evolving tax landscape, while achieving their organizational objectives and maximizing tax efficiency.

Elisa counsels clients across the education, health care, financial services, real estate, and energy sectors on designing tax-efficient legal structures, negotiating and drafting transactional tax agreements, navigating the purchase and sale of tax credits, and a range of tax controversy matters.

In the area of partnership taxation, Elisa assists clients with planning, structuring, drafting, and negotiating, in a tax-efficient manner, agreements involving sophisticated and complex private equity funds, real estate funds, venture capital funds, and joint ventures.

Elisa also advises clients on a variety of transactional matters, including planning and structuring corporate mergers, acquisitions, and reorganizations, as well as advising on and drafting agreements for taxable stock sales and the purchase and sale of partnership interests.

In addition, Elisa employs her extensive experience in the energy credit space to advise clients on a range of energy tax credit matters, including devising ownership structures to maximize

credit utilization, advising on tax credit eligibility criteria, particularly in the development phase, and negotiating the purchase and sale of energy tax credits.

Finally, Elisa represents entities in complex tax controversy matters including examinations, appeals, litigation, and collections. Her experience includes negotiating settlement offers with the IRS Independent Office of Appeals and representing clients before the United States Tax Court.

Elisa started her career in a Big Four accounting firm's transaction taxation practice before serving as a judicial law clerk to the Honorable Ronald Buch of the United States Tax Court (2020-2021). Prior to joining Gallagher, Elisa was a corporate tax practitioner at an AmLaw 100 firm.

Articles and Presentations

- *Altera v. Commissioner: Tax Exceptionalism Revisited*, Florida Bar Tax Section Bulletin Fall 2019
- *Treasury Department Releases Proposed Guidance on New Clean Vehicle Tax Credit Provisions of the Inflation Reduction Act*, April 18, 2023

Civic and Charitable Service

- Volunteer Income Tax Assistance (2017)
- Florida State Bar, Tax Section Committee Director (2022-2024)

Beyond Gallagher

Elisa is a terrible but enthusiastic golfer. She and her husband, John, spend their weekends on the golf course, kayaking on the neighborhood lake, hosting backyard barbeques and playing with their big goofy labradoodle, Hemingway.

Not admitted to practice law in Maryland.

Background

Area(s) of Practice

- **General Tax**
- **Tax Credit Investments**
- **Tax Exempt Organizations**

- **Renewable Energy**

Court Admission

- United States Tax Court

Bar Admissions

- Florida
- New Jersey

Education

- University of Florida Levin College of Law, LL.M. in Taxation, 2020
- Florida State University College of Law, JD, 2017, cum laude
- University of South Florida, BA, 2013

Bar and Professional Memberships

- New Jersey State Bar Association, Tax Section
- Florida State Bar, Tax Section

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