cwatts20@gsu.edu (404) 413-9244

EXPERIENCE

Clinical Supervising Attorney, PHILIP C. COOK LOW-INCOME TAXPAYER CLINIC GEORGIA STATE UNIVERSITY COLLEGE OF LAW

August 2022-Present

- Supervise law students in live client cases related to representation before the IRS and United States Tax Court. Set strategic direction for all such cases and instruct students in the execution of the same
- Teach Tax Clinic I & II coursework related to federal tax controversy and administrative resolution
- Manage client services, personnel and development of Clinical publications

Associate Attorney, CHARLES J. HAMPTON, P.C.

November 2020-July 2022

- Designed tax-motivated trust structures for individuals, including Irrevocable Life Insurance Trusts (ILITs), Charitable Remainder Unitrusts (CRUTs), Intentionally Defective Grantor Trusts (IDGTs), Incomplete Gift Non-Grantor Trusts (INGs), and Special Power of Appointment Trusts (SPATs)
- Advised fiduciaries in income tax matters for estates, trusts and the individual beneficiaries of such entities

Associate Attorney, GOMEL, DAVIS & WATSON, LLP

August 2019-October 2020

- Prepared advanced federal transfer tax-related returns, such as Forms 706, 709, 3520 and 3520-A
- Minimized trust beneficiary income taxation using assorted methods, including "toggling on and off" grantor powers and pre-SECURE Act "stretch" provisions for qualified retirement plans
- Integrated income tax minimization strategies into the exit planning of small business owners, such as the sale of §1202 qualified small business stock (QSBS)
- Led IRS reporting compliance efforts for taxpayers engaged in micro-captive insurance transactions

Associate Attorney, MORRIS LEGAL AND TAX, LLC

December 2017-July 2019

 Prepared hundreds of individual federal 1040 and GA 500 returns, including complex returns featuring Schedule C, Schedule E, conservation easement transactions, and Georgia film tax credits

EDUCATION

GEORGIA STATE UNIVERSITY COLLEGE OF LAW, Juris Doctor

2014 - 2017

UNIVERSITY OF GEORGIA, B.A. in Philosophy

2010 - 2014

PUBLICATIONS, AWARDS, & AFFILIATIONS

- Enrolled Agent, Internal Revenue Service
- Will Solo Practitioners Qualify for a 20% Tax Deduction in April?, THE YLD REVIEW, April 2019
- State Bar of Georgia, Outstanding Student Achievement Award in Tax Law, 2017
- Atlanta Bar Association, Trammel Foundation Outstanding Service Award, 2017
- J.B. Moore Fellowship Award, 2016
- Gordon and Ava Hartman Fellowship Award, 2016