

ELENA FOWLKES

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ADMISSIONS

Admitted to practice in Maryland, U.S. Tax Court, U.S. District Court for the District of Maryland and the Fourth Circuit Court of Appeals.

TEACHING EXPERIENCE

Assistant Director – Low Income Taxpayer Clinic **7/ 2018- Present**
University of Baltimore School of Law

Supervise law students in their handling of tax controversy cases before administrative bodies and in court as they represent low-income taxpayers; co-teach corresponding 6-hour seminar class; coordinate and conduct outreach and educational events for the community regarding relevant tax topics.

Adjunct Professor—Maryland Taxes **Fall 2019 (Expected)**
University of Baltimore School of Law

Created, with the collaboration of the Maryland Comptroller, a course covering substantive law relating to Maryland income, corporate, sales, A & A, motor fuel and other taxes, as well as the assessment and dispute of tax liabilities in the first course of its kind in Maryland.

EDUCATION

University of Baltimore
Master of Laws in Taxation **2016**

University of Baltimore
Juris Doctor
Concentration: Business Law **2010**

Augusta State University
Bachelor of Arts **2007**
Major: Political Science with a concentration in International Studies
Minor: History

RELATED EXPERIENCE

Comptroller of Maryland
Hearing Officer **3/2017 – 7/2018**

Conducted hearings of tax assessment appeals involving Maryland state law liabilities and refund denials, performed research and issued written determinations regarding disputes as to tax assessments, including personal and corporate income tax, sales tax, officer assessments, corporate tax, and others.

Fowlkes Law, LLC
Solo Attorney **11/ 2012 –3/2017**
Handled all aspects of running a general law practice.

TradeMoves, LLC

International Trade Analyst

3/2012 – 8/2013

Assisted clients with the import/export of goods, drafted documents explaining obstacles to trade, performed customs classification and monitored regulatory developments involving processed food.

PUBLICATIONS AND PAPERS

The Importance of Filing a State Report of Federal Adjustment.
MSBA Tax Talk

Winter 2019

PRO BONO AND VOLUNTEER ACTIVITIES

Conduct financial literacy awareness for new immigrants to the United States
Participate in U.S. Tax Court Calendar Call program for *pro se* litigants