

SAKINAH L. TILLMAN, ESQ., LL.M

sakinah.tillman@gmail.com

BAR/COURT ADMISSIONS

Maryland State Bar, December 2014
U.S. Tax Court, March 2015
U.S. District Court of Maryland, November 2020

EDUCATION

University of Baltimore School of Law, Baltimore, Maryland
LL.M in Taxation May 2015

Thomas M. Cooley Law School, Lansing, Michigan
J.D., January 2013

Honors: *Thomas M. Cooley Law Review Senior Associate Editor (2011-2012)*
Journal of Practical and Clinical Law, Articles Editor (2010-2012)

Publications: Sakinah Tillman, Comment, *The Effect of Ambiguous Language in a Statute*, 15 T.M. COOLEY J. PRAC. & CLINICAL L. 245 (2014)
Sakinah Tillman & Beverly Winstead, Esq., *A Recap-Tax Professionals' Networking Night*, Tax Talk, Sec. of Taxation, Maryland State Bar Association, Inc. (April 2013).

Bloomsburg University, Bloomsburg, Pennsylvania
B.A in Political Science with a Concentration in Public Administration; Minor in Communication Studies, May 2009

ACADEMIA EXPERIENCE

University of Baltimore School of Law – Low Income Tax Clinic, Baltimore, Maryland
Clinical Fellow, July 2020 – Present

- Supervise student attorneys that represents low-income clients before the IRS and in federal tax litigation in U.S. Tax Court and U.S. District Court.

Montgomery Community College, Takoma Park, Maryland

Adjunct Professor (Income Tax Preparation Course), September 2017 – December 2020 (Fall Semester Classes only)

- Teach students how to prepare Form 1040; Schedule A; Schedule C; Schedule E; Form 1040NR and other Internal Revenue Service tax forms.

LEGAL EXPERIENCE

RSM US, LLP, Baltimore, Maryland

Senior State Local and Tax Associate, June 2019 – July 2020

- Prepare technical memoranda, matrices and other client deliverables regarding state income and franchise tax
- Review work papers and prepare state tax returns

TILLMAN, LLC, Baltimore, Maryland

Managing Attorney, March 31, 2017 – Present

- Represent clients in collection and appeals matters before the Internal Revenue Service and State Taxing Authorities;
- Prepare Internal Revenue Service (IRS) forms: 1040; 1040x; 1116; 1120; 2555; 3520; 3520-A; 5471; 8832; 8865; and 8938 for domestic and international clients; and
- Advise clients on various business structure and tax treatment.

Department of Finance, Baltimore, Maryland

Senior Program Analyst, September 2016- June 2019

- Review property owner's tax credit applications to determine eligibility for Historic Rehabilitation; Resident Retention; Home Improvement; and Vacant Dwelling Tax Credits;
- Review tax credit applications to determine if applicant purposefully claim false construction cost and/or expenses to receive a tax credit; and
- Calculate real property tax credits and submit to Accounting Department for process.

Fried & Rosefelt, LLC, Bethesda, Maryland

Tax Attorney, February 2016-August 2016

- Represented clients in collection and appeals matters before the Internal Revenue Service and State Taxing Authorities;
- Prepared Internal Revenue Service (IRS) forms: 1040; 1040x; 1116; 1120; 2555; 3520; 3520-A; 5471; 8832; 8865; and 8938 for domestic and international clients; and • Advised clients on various business structure and tax treatment.

Flott & Co., PC, Arlington, Virginia

Tax Attorney, February 2015- February 2016

- Supported the firm's international tax practice with non-filing of U.S. tax returns and Foreign Bank Account Reporting for expatriates;
- Prepared Internal Revenue Service (IRS) Forms: 1040; 1040x; 1116; 1120; 2555; 3520; 3520-A; 5471; 8832; 8865; and 8938; and
- Helped expatriate eliminate double taxation of income pursuant to the U.S Treaty and Foreign Tax Credits