



Cristin A. Burke

ASSOCIATE

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Services

Business & Finance; Tax Controversy; Tax

Cristin Burke concentrates her practice on tax-related law and has experience with a variety of federal and international tax issues, including partnership, corporate and withholding issues. She also has experience with a variety of state and local taxation issues, including sales tax, audits, and state tax issues in relation to mergers and acquisitions. Cristin regularly assists clients in corporate tax planning including structuring issues for both start-up companies and acquisitions. She has advised large tax exempt entities on a variety of federal tax issues dealing with the entities' tax exempt status and counseled bankruptcy clients on federal tax issues from preparing tax disclosures and structuring issues to assisting forensic accountants with liquidating trusts and return preparation.

Experience Highlights

Worked on teams handling the following matters:

IRS challenging a listed transaction for a global manufacturer

Represented a global manufacturer in a case involving a highly controversial "listed transaction" being challenged by the IRS. The listed transaction at issue, which initially was undertaken by many corporate taxpayers, involved the client claiming deductions for contributions to its 401k plans prior to the year that employees performed the services giving rise to the contributions. While the weight of authority supported this deduction in the taxpayer's circumstances, the IRS challenged the deduction, labeling it abusive. The team filed a Motion for Partial Summary Judgment, asking the Tax Court to dismiss the IRS's proposed deficiencies relating to the 401k deductions. The IRS agreed to concede the case, dropping its proposed assessments of tax and penalties exceeding \$25 million.

\$300 million merger between First Financial Holdings, Inc. and SCBT Financial Corporation

Represented First Financial Holdings, Incorporated in a merger with SCBT Financial Corporation. The \$300 million transaction combines two of South Carolina's oldest and largest banking companies. The firm counseled and negotiated the terms of the merger agreement, handled employment and benefit matters, managed the due diligence and disclosure process, advised on IP, broker/dealer and tax matters.

Sales tax audit for a non-residential building operator

Successfully represented a parking facility operations subsidiary of a non-residential building operator in a sales tax audit with the Florida Department of Revenue.

Acquisition of a multinational gasket manufacturer by French private equity company

Represented a French private equity and its portfolio company in the leveraged acquisition from another private equity fund of a U.S. and U.K.-based manufacturer of gaskets and sealing solutions for high intensity industrial environments.

*Experience gained by attorney prior to joining Kilpatrick Townsend

Publications, Articles and Speaking Engagements

13 Tips to Help Deal With (or Avoid) the IRS in 2013

Kilpatrick Townsend Tax Controversy & Litigation Practice, December 19, 2012

Professional & Community Activities

American Bar Association, Member

South Carolina Bar Association, Member

Leukemia and Lymphoma Society, Georgia Chapter of Team in Training, Fundraising Participant

Education

University of South Carolina School of Law, J.D. (1998)

University of Florida, LL.M. (2004)

University of South Carolina, M.I.B.S. (1998)

Wake Forest University, B.A., Psychology and Mathematics (1994)
cum laude

Bar Admissions

Georgia (2008)

Florida (2004)

South Carolina (1998)