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Keri Brown serves as a trusted advisor to some of the nation's most prominent individuals on complex federal estate, gift and income tax litigation and controversy matters, including disputes and litigation with the Department of Justice and the Internal Revenue Service. She counsels high net worth individuals and families in a variety of courts, including in the United States Tax Court, United States District Courts, and United States Courts of Appeals. She also represents taxpayers in federal tax audits and administrative appeals and represents fiduciaries and beneficiaries of trusts and estates in state courts with respect to administration and fiduciary duty issues. Published cases in which Keri served as one of the taxpayer's counsel include *Estate of Murphy*, *Steinberg*, *Estate of Petter*, *Hendrix*, and *Estate of Christiansen*. In addition to her tax and fiduciary practice, Keri serves as the global partner-in-charge of Corporate Social Responsibility at Baker Botts.

Published cases in which Keri served as one of the taxpayer's counsel include:

- Steinberg – Tax Court rejected IRS challenge to gift tax value offset for donees' assumption of potential estate tax under I.R.C. § 2035 (“net, net gift”) (*Steinberg v. Comm'r*, 141 T.C. 258 (2013))
- Estate of Anne Y. Petter – successful defense of taxpayer in case of first impression involving gift/sale of LLC units to family and charity using a dollar value formula based on values as “finally determined for federal gift tax purposes.” (*Petter v. Comm'r*, 98 T.C.M. (CCH) 534 (2009)), *aff'd*, 653 F.3d 1012 (9th Cir. 2011))
- Hendrix – successful defense of taxpayer in case regarding the tax effect of a gift of corporate stock made by way of a dollar-based defined value formula (*Hendrix v. Comm'r*, T.C. Memo 2011-133 (June 15, 2011))
- Estate of Helen Christiansen – successful Eighth Circuit affirmance of Tax Court decision in case of first impression regarding tax effect of partial disclaimer of limited partnership interest to charity made by way of formula based on values “as finally determined for estate tax purposes.” (*Estate of Christiansen v. Comm'r*, 586 F.3d 1061 (8th Cir. 2009))
- Estate of Charles H. Murphy, Jr. – successful \$42 million estate tax refund suit involving numerous valuation issues and IRS attempt to ignore limited partnership under I.R.C. § 2036. (*Estate of Murphy v. United States*, No. 07-CV-1013, 2009 WL 3366099 (W.D. Ark. Oct. 2, 2009))

Keri is Chambers-ranked, a Fellow of the American College of Trust and Estate Counsel and is board certified in Estate Planning and Probate Law by the Texas Board of Legal Specialization. She is an American Bar Association's RPTE Section council member. She is the 2022 recipient of the Texas Bar Foundation's Terry Lee Grantham Memorial Award, recognizing her pro bono service. She was recognized as a “Woman Who Means Business” in 2021 and a “40 Under 40” in 2018 by the *Houston Business Journal* for her significant business accomplishments, as well as her commitment to community service, received a resolution in her honor from the State Bar of Texas in 2020, and was named the State Bar of Texas's Pro Bono Coordinator of the Year in 2018.