

Keri D. Brown

Partner

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Practices

Transfer Tax Controversy and Litigation

Estate, Gift and Generation-Skipping Transfer Taxes

Trust and Estate Law

Marital Property Issues Law

Tax

Litigation

Estate Tax

Education

J.D., South Texas College of Law 2006

summa cum laude

Valedictorian

Order of the Lytae

Phi Delta Phi

Dean's List

Outstanding Female Graduate

Note & Comment Editor, *South Texas Law Review*

B.A., Speech Communication, Texas A&M University 2001

Admission & Affiliations

"**Keri Brown** is building an excellent reputation in this market for her work on complex private wealth matters. *'She's absolutely brilliant,'* says one source, and another says Brown is *'outstanding - she really has the skills for this work.'*"

Chambers High Net Worth 2021

A trusted advisor to some of the nation's most prominent individuals, Keri Brown assists her clients 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 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. She also assists businesses and individuals in preparing for and navigating the litigation process in tax matters.

In 2021, Keri was recognized as a "Woman Who Means Business" by the *Houston Business Journal* for her significant business accomplishments, as well as her commitment to community service.

As firmwide Partner-in-Charge of Corporate Social Responsibility, Keri advances the firm's commitment to its communities by allocating the firm's people and financial resources to support communities, overseeing corporate citizenship, managing the firm's pro bono efforts, and aligning the

State Bar of Texas

Fellow, American College of Trust and Estate Counsel

Board Certified in Estate Planning & Probate Law by the Texas Board of Legal Specialization

United States Courts of Appeals for the Fifth, Eighth, Ninth & Eleventh Circuits

United States Tax Court

American Bar Association – Real Property, Trust & Estate Section, Income & Transfer Tax Planning Group Chair, 2020-2022, Vice-Chair, 2018-2020; Tax Litigation & Controversy Committee Co-Chair, 2012-2016, Co-Vice Chair, 2010-2012

Fellow - Texas Bar Foundation

Fellow - Houston Bar Foundation

State Bar of Texas - Legal Services to the Poor in Civil Matters Committee, 2019-2022

State Bar of Texas - Pro Bono Workgroup, 2020-present

Houston Volunteer Lawyers – Chair, 2021-2022; Chair-Elect & Executive Committee member, 2020-2021; Board Secretary & Development Committee Chair, 2019-2020, Member, 2018-2019

Texas Appleseed - Board of Directors, 2020-present

Houston Bar Association - Probate, Trusts & Estates Section Council, 2018-present, Member, 2007-present

Houston Bar Association - Disaster Preparedness Committee Co-Chair, 2020-2021

Houston Bar Association - Fee Dispute Committee Co-Chair, 2019-2020, Member, 2018-2019

Houston Bar Association - CLE Committee, Elder Law Committee, 2015-

firm's Corporate Social Responsibility efforts with those of its clients.

In 2020, Keri led a firmwide team of lawyers in creating a COVID-19 Community Resource Guide focused on the federal, state, and business response to the pandemic. Her work was featured in *The American Lawyer*, the *Texas Lawbook*, and *The Houston Lawyer*, and she was recognized by the *Houston Chronicle* as one of the "Heroes of the Front Line" in the battle against COVID-19. In the aftermath of Hurricane Harvey in 2017, Keri's pro bono efforts were featured in the *Wall Street Journal*, *ABA Journal*, *Texas Bar Journal*, *Texas Lawyer*, *Houston Business Journal*, and *The Houston Lawyer*. The State Bar of Texas honored Keri with its 2018 Pro Bono Coordinator Award.

Related Experience

- 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 affirmation 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))

Awards & Community

Recognized as "Up & Coming" in Private Wealth Law by *Chambers High Net Worth*, 2020 & 2021

Houston Business Journal's "Woman Who Means Business," 2021

State Bar of Texas Board of Directors resolution for exceptional service to the legal profession and community, 2020

2019 Pro Bono Leadership Award, Texas Appleseed

Top Women Lawyers, 2021; Top 50 Women Lawyers, National Diversity Council, 2019

2016	State Bar of Texas Pro Bono Coordinator Award, 2018
Houston Bar Association - Speakers Bureau, 2014-2015	<i>Houston Business Journal's</i> "40 Under 40" Class of 2018
Houston Bar Association - Habitat for Humanity Committee, Harris County Law Library Committee, 2013-2014	Houston Bar Foundation's Award Recipient for "Outstanding Contribution by an Individual" to the Houston Volunteer Lawyers, 2017
Houston Bar Association - <i>The Houston Lawyer</i> , 2008-2014; Editor in Chief, 2012-2013	Recognized as a <i>Texas Super Lawyer Rising Star</i> , (Thomson Reuters), 2014, 2015, 2016, 2017 & 2018
Houston Bar Association - Co-Chair, LegalLine Committee, 2009-2012	Houston Bar Association President's Award, 2010, 2013
Houston Bar Association - Co-Chair, Law & the Media Committee, 2009-2010	Noted in <i>The Legal 500 U.S.</i> , 2019, 2009-2012, for tax controversy work

News

results

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25 October 2021 | News Coverage

Women Who Mean Business: Meet HBJ's 2021 legal honorees

Houston Business Journal

Houston Business Journal

25 August 2021 | News Coverage

Houston Business Journal Names 2021 Women Who Mean Business honorees

Houston Business Journal

Houston Business Journal

25 August 2021 | News Release

Keri Brown Recognized as One of *Houston Business Journal's* "Women Who Mean Business"

22 July 2021 | News Release

Baker Botts Ranks Band 1 in 2021 Chambers High Net Worth

15 March 2021 | News Coverage

Can't find a COVID vaccine? Some Houstonians are taking road trips to get one.

Houston Chronicle

Houston Chronicle

24 February 2021 | News Release

Baker Botts Publishes Winter Storm Uri Consumer Resource Guide for Millions of Texans Affected by Crisis

05 November 2020 | News Release

Baker Botts Partner Keri Brown to Serve on State Bar of Texas Pro Bono Workgroup

25 September 2020 | News Coverage

Meet the Heroes of the Front Line, nominated by Houston Chronicle readers.

San Antonio Express-News Online

San Antonio Express-News Online

29 July 2020 | News Release

American Gateways Recognizes Baker Botts for Pro Bono Efforts

13 July 2020 | News Release

Baker Botts' Tax Department Maintains Winning Streak in *Chambers*

13 July 2020 | News Coverage

Baker Botts' Keri Brown responds to COVID crisis with community resource guide

Houston Chronicle Online

Houston Chronicle Online

13 July 2020 | News Release

Keri Brown Featured Among Houston Chronicle's "Heroes of the Front Line"

10 July 2020 | News Release

Baker Botts Again Ranked in "Band-1" in Texas for Private Wealth Law in *Chambers High Net Worth Guide*

06 May 2020 | News Coverage

'Out of Their Wheelhouse': How Pro Bono Lawyers Got Creative in COVID-19 Response

American Lawyer, The

American Lawyer, The

05 May 2020 | News Release

Baker Botts Named to The *National Law Journal's* 2020 Pro Bono Hot List

15 April 2020 | News Release

Baker Botts Publishes Comprehensive COVID-19 Community Resource Guide

24 January 2020 | News Release

State Bar of Texas Board of Directors Honors Baker Botts Partner Keri Brown with Resolution

16 October 2019 | News Coverage

National Diversity Council to Kick Off Legal Diversity Week, Recognizing Top 50 Women Lawyers

3BL Media's Posterous

3BL Media's Posterous

14 October 2019 | News Release

Baker Botts Selected As “Top Houston Law Firm for Diversity” by National Diversity Council

05 August 2019 | News Release

Baker Botts’ Keri Brown Honored as Recipient of the 2019 Pro Bono Leadership Award by Texas Appleseed

16 July 2019 | News Release

Baker Botts’ Houston Office Honored as 2019 Firm of the Year by Tahirih Justice Center

13 March 2019 | News Coverage

Mass shootings prompt bar associations to offer pro bono services to survivors and victims' families

ABA Journal

ABA Journal

12 November 2018 | News Release

Baker Botts Partner Keri Brown Elected Fellow of The American College of Trust and Estate Counsel

14 September 2018 | News Release

Baker Botts Issues Addenda to its Hurricane Harvey Crisis Response Guide for Residents of North Carolina and South Carolina Affected by Hurricane Florence

14 June 2018 | News Release

Keri Brown Selected to *Houston Business Journal's* “40 Under 40” List

04 June 2018 | News Release

Keri Brown Selected to Receive State Bar of Texas 2018 Pro Bono Coordinator Award

24 October 2017 | News Coverage

The HBA Is Celebrating Pro Bono Week 2017!

Houston Bar Association

Houston Bar Association

06 September 2017 | News Coverage

Lawyers offering help to Hurricane Harvey victims include 1,600 volunteers from across the nation

ABA Journal - The Lawyer's Magazine

ABA Journal - The Lawyer's Magazine

02 September 2017 | News Coverage

In Harvey Aftermath, Lawyers Mobilize to Help Houston Victims

Wall Street Journal

Wall Street Journal

14 August 2017 | News Coverage

Making The IRS Portability Election Simpler

Law360

Law360

10 April 2017 | News Coverage

If You Don't Disclose, Limitations Won't Close: Adequate Disclosure Considerations for Transfers in Light of Proposed Section 2704 Regulations

Bloomberg BNA - Daily Tax Report

Bloomberg BNA - Daily Tax Report

09 March 2017 | News Coverage

New tool in fight against financial exploitation of elders, vulnerable adults

Publicnow

Publicnow

08 March 2017 | News Coverage

New tool in fight against financial exploitation of elders, vulnerable adults
Bilingual "Managing Someone Else's Money" guides unveiled

The Katy News

The Katy News

30 September 2016 | News Coverage

IRS Gets Win In \$24M Fight With Abbott Exec's Estate

Law360

Law360

25 April 2016 | News Coverage

Law360 Names Attys Who Moved Up The Firm Ranks In Q1

Law360

Law360

13 November 2015 | News Release

Baker Botts Announces Promotion of 12 New Partners

16 September 2015 | News Coverage

Tax Court Wipes Out \$1.8M Gift Tax On Property Transfer

law360.com

law360.com

10 September 2015 | News Coverage

IRS Gives Up Bid For \$43.5M In Taxes From Tycoon's Estate

law360.com

law360.com

Thought Leadership

results

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24 November 2021

Build Back Better Act - Tax Controversy Perspective

Client Updates

Tax Update

October 2021

Hindsight's 20/20: A Discussion of Notable (or At Least Interesting) Recent
Fiduciary Litigation Cases

Speeches & Presentations

43rd Annual Duke University Estate Planning Conference

May 2021

Fiduciary Litigation Roundtable

Speeches & Presentations

American Bankers Association Telephone Briefing

February 2021

Winter Storm Uri Consumer Resource Guide

Client Updates

February 2021

Dispatches from the United States Tax Court

Speeches & Presentations

Houston Bar Association Probate, Trust & Estate Section

November 2020

The End of the Family Partnership

Speeches & Presentations

American Bar Association, Section of Real Property, Trust and Estate
Law

16 September 2020

Baker Botts Quarterly Tax Controversy Update

Client Updates

Tax Update

June 2020

Trends in the IRS Approaches to Transfer Tax Audits Appeals and Litigation

Speeches & Presentations

Wells Fargo Private Bank

07 May 2020

Baker Botts Quarterly Tax Controversy Update

Client Updates

Tax Update

May 2020

Hot Topics in Fiduciary Litigation

Speeches & Presentations

American Bankers Association

April 2020

COVID-19 Community Resource Guide

Client Updates

March 2020

Current Developments

Speeches & Presentations

American College of Trust and Estate Counsel

March 2020

Hot Topics in Fiduciary Litigation

Speeches & Presentations

American Bankers Association

18 February 2020

Baker Botts Quarterly Tax Controversy Update

Client Updates

February 2020

Estate and Gift Tax Risks and Opportunities for Family Owned Entities

Speeches & Presentations

Strafford

October 2019

Estate Tax Liquidity Issues

Speeches & Presentations

ABA Joint Fall CLE

May 2019

How to Read an Appraiser's Appraisal

Speeches & Presentations

HBA Probate, Trusts & Estates Section Meeting

May 2019

2018 Fiduciary Litigation Update

Speeches & Presentations

American Bankers Association

May 2019

Hot Topics & Current Events Update

Speeches & Presentations

ABA 2019 RPTE National CLE Conference

April 2019

Tax Controversy for Estate Planners

Speeches & Presentations

ABA Section of Real Property Trust and Estate Law

February 2019

Tax Reform Modifications to Gift Tax and Estate Plans

Speeches & Presentations

Lorman CLE

January 2019

Pro Bono Report

Client Updates

September 2018

Hurricane Florence Relief Addendum - South Carolina

Client Updates

September 2018

Hurricane Florence Relief Addendum - North Carolina

Client Updates

September 2018

Emergency Preparedness and Response in the 21st Century: Legal Lessons Learned: A Focus on Disaster Resiliency

Speeches & Presentations

ABA Health Law Section

August 2018

Estate and Gift Tax Audits

Speeches & Presentations

Lorman CLE

July 2018

Earth, Wind, & Fire: Planning for the Unexpected

Speeches & Presentations

State Bar of Texas Local Bar Leaders Conference

Events

Recent

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13 December 2021 - 13 December 2021

Baker Botts Event for Women in Tax, Featuring Heather Crowder, Phillips 66, VP and General Tax Officer

Please join the women in tax at Baker Botts for the final virtual networking event of 2021 designed for women in-house tax professionals on Monday, December 13 from 11:00 a.m. - 12:30 p.m. CT.

26 August 2021 - 26 August 2021

Baker Botts Event for Women in Tax, Featuring Carla Howard, Vistra Energy, SVP-Tax

Please join the women in tax at Baker Botts for the the second of our networking events designed for women in-house tax professionals on Thursday, August 26 from 12:00 p.m. - 1:30 p.m. CT.

04 March 2021 - 04 March 2021

Baker Botts Inaugural Event for Women in Tax

Please join the women in tax at Baker Botts LLP for the first of our networking events designed for women in-house tax professionals on March 4 at 10:30 a.m. CT.

LOCATIONS:

AUSTIN | BRUSSELS | DALLAS | DUBAI | HOUSTON | LONDON | MOSCOW | NEW YORK | PALO ALTO |
RIYADH | SAN FRANCISCO | WASHINGTON, D.C.

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