

Practice Areas

- Tax
- Tax Controversy & Litigation
- Tax Planning & Business Transactions

Education

- Clemson University, B.A., cum laude, 2002
- Clemson University, M.B.A., 2004
- University of Alabama, J.D., 2007
- University of Florida, L.L.M. Taxation, 2008

Honors

- Listed, *The Best Lawyers in America* - Litigation and Controversy - Tax (2026)
- James J. Freeland Graduate Tax Scholar
- Nina Miglionico Law Scholar
- American Academy of Matrimonial Lawyers Honors Award
- Alabama State Bar Association Family Law Award
- Dean Thomas W. Christopher Award for Excellence in Wills and Trusts

Kristen S. Lowther

Senior Counsel

Atlanta

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Kristen Lowther specializes in the area of tax controversy and tax planning. Her practice spans a wide array of tax matters, focusing primarily on helping individuals, partners/partnerships, and corporations to successfully resolve tax disputes involving conservation easements, estate and gift tax matters, partnership formation, and business valuations.

Kristen handles matters at all stages of the dispute-resolution process including tax audits, tax appeals, tax litigation, and tax refund claims, and represents clients across the United States. She also assists clients in investment strategy and audit protection related to conservation easement and state tax credit matters.

Kristen S. Lowther, Continued

- Order of Samaritan

Bar Admissions

- Georgia

Court Admissions

- Georgia Superior Court
(Fulton County)
- Georgia Supreme Court
- U.S. Tax Court

Clerkships

- Internship, U.S. District Court for the South Carolina District, Judge G. Ross Anderson