



Michael Waalkes

Associate



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Biography

Mike joined Kostelanetz after clerking for Judge Joseph W. Nega of the U.S Tax Court. He focuses his practice on civil and criminal tax controversy matters.

Mike joined Kostelanetz in 2023. He focuses his practice on civil and criminal tax controversy matters. Prior to joining the firm, Mike served for two years as a judicial law clerk for Judge Joseph W. Nega of the United States Tax Court.

Mike received his J.D. and LL.M. in taxation from Boston University School of Law. During law school, he worked as an intern for the low income taxpayer clinic at Harvard Law School's Legal Services Center, as a research assistant for Professor T. Keith Fogg of Harvard Law School, and as a summer associate and a law clerk with Kostelanetz. Mike also served as an editor on the Review of Banking and Financial Law journal.

Mike graduated magna cum laude from the University of Pittsburgh with degrees in political science and film studies. He also holds a master's degree in international affairs from American University.

Education

- Boston University School of Law, J.D. and LL.M. in Taxation (2021)
- American University, M.A. in International Affairs (2016)
- University of Pittsburgh, B.A. (2014), *magna cum laude*

Bar Admissions

- District of Columbia
- U.S. Tax Court
- U.S. District Court for the District of Columbia
- U.S. Court of Appeals for the Third Circuit
- U.S. Court of Appeals for the Fourth Circuit