



Michael Waalkes

Associate



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Biography

Mike Waalkes is an associate with Kostelanetz LLP. He focuses his practice on civil and criminal tax controversy matters, including audits, promoter investigations, voluntary disclosures, U.S. Tax Court litigation, and criminal tax investigations. Prior to joining the firm, Mike served for two years as a judicial law clerk for Judge Joseph W. Nega of the U.S. 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. Prior to law school, Mike worked as a paralegal at a tax controversy firm in the D.C. metro area.

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.

Mike is admitted to practice in the District of Columbia.

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

Publications

- Demystifying DeFi: Tax Compliance for Individuals Engaging In Decentralized Finance (DeFi) Transactions (July 3, 2025)
- Navigating The Unsettled Listed Transaction Landscape (January 31, 2024)