

HATCHER · STUBBS

ATTORNEYS AT LAW

ELIZABETH RAINES COOK

PARTNER

Elizabeth Cook is a native of Columbus, Georgia who recently joined Hatcher Stubbs after 22 years in Atlanta, Georgia. Elizabeth's practice encompasses a wide range of tax-related matters, including entity formations, taxation of individuals, corporations, pass-thru entities, and tax-exempt organizations, mergers, acquisitions, and corporate combinations and divisions.

Employee benefits and executive compensation issues constitute a large part of Elizabeth's practice. She represents private, public, taxable and tax-exempt clients in connection with the design, implementation, administration and termination of all types of employee benefit plans and the related funding arrangements, including pension plans, profit sharing plans, 401(k) plans, ESOPs, health and welfare plans, cafeteria plans, deferred compensation plans, incentive compensation plans and stock option plans. She has experience with collectively bargained plans and multi-employer pension plans, and she represents fiduciaries in connection with ERISA issues. She provides assistance with employment agreements, severance agreements, and employment law issues (pre-litigation), including discrimination issues, FMLA and USERRA.

Elizabeth lectures on employee benefit issues and tax law changes at local and regional programs.

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Education

- B.B.A., Accounting, *magna cum laude*, Honors Division, University of Georgia, 1981
- J.D., *magna cum laude*, University of Georgia School of Law, 1984

Admitted to Practice

- Georgia, 1984
- U.S. Court of Appeals for the 11th Circuit
- United States Tax Court
- U.S. District Court, Middle District of Georgia

Membership and Affiliations

- State Bar of Georgia – Tax Law Section
- American Bar Association
- Atlanta Tax Forum
- Southern Employee Benefits Conference. Member, Legal and Legislation Committee