

Elizabeth N. Gallio

Associate

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Elizabeth Gallio is an associate in the Houston office of Foley & Lardner LLP. She is a member of the Litigation Practice Group, specializing in Tax Controversy and Government Enforcement Defense & Investigation. Her practice bridges two complementary areas: resolving complex federal and state tax matters and defending clients facing allegations of fraud, misconduct, or regulatory non-compliance.

Tax Controversy

Elizabeth guides clients through all stages of disputes with the IRS and state taxing authorities—from audits and administrative appeals to trial and appellate litigation. She has significant experience counseling healthcare and life sciences companies, financial institutions, and technology businesses on state and local tax (SALT) issues, including corporate income tax disputes, sales and use tax disputes, exemption controversies, and incentive negotiations. She frequently advises navigating multistate compliance and voluntary disclosure programs, aligning strategic goals with litigation risk.

Government Enforcement Defense & Investigations

Elizabeth also maintains a robust white-collar and investigations practice, defending clients in enforcement matters involving the False Claims Act. She conducts internal investigations, prepares clients for regulatory inquiries, and works closely with executive leadership teams and boards of directors to mitigate reputational and financial exposure.

Her ability to manage fact-intensive disputes across industries enables her to craft comprehensive strategies that protect her clients' interests. Elizabeth is also deeply committed to mentorship and inclusivity within the legal community, helping to cultivate the next generation of attorneys.

Awards and Recognition

- Awarded, The Jim Alfini/Hans Lawton Award and The Christopher Breen Memorial Award for Advocacy
- Honored, Dean's List and Order of Lytae
- Recipient, Dean's Merit Scholarship, Elizabeth Parham Matthews Scholarship, Imogen S. Papadopoulos Scholarship, and Houston Bar Association Alternative Dispute Resolution Scholarship
- Champion, National Sports Law Negotiation Competition, National Moot Court Regional Competition, and Judge Sharon S. McCally Moot Court Competition
- Best Brief, American Bar Association Regional Competition, National Moot Court Regional Competition, and Wagner Moot Court Competition
- Lawyers of Color Hot List, 2022

Affiliations

- Member, Houston Bar Association, Diversity, Equity & Inclusion Committee
- Member, National Asian Pacific American Bar Association
- Member, Asian American Bar Association of Houston
- Member, Houston Young Lawyers Association

Presentations and Publications

- Co-presenter, Start Up Tax Conference, "What Happened to Allocable Income?" (May 23, 2023)
- Co-presenter, Chicago Tax Club, "What Ever Happened to Allocable Income?" (November 9, 2022)
- Author, "Tales of the Crypt: Global Trends in the Taxation of Cryptocurrency," 24.2 *Currents: JIEL* 116 (2021)
- Co-author, "Contract Interpretation Issues," 42nd *Annual Advanced Civil Trial Course* (2019)

Sectors

- [Energy & Infrastructure](#)

Practice Areas

- [Commercial Litigation](#)
- [False Claims Act](#)
- [Government Enforcement Defense & Investigations](#)
- [Litigation](#)
- [Tax Controversy](#)

Education

- South Texas College of Law Houston (J.D., summa cum laude, 2021)
- Editor in Chief, *CURRENTS: Journal of International Economic Law*
- Research Assistant, Professor Kevin Yamamoto
- Student Attorney, Low Income Taxpayer Clinic

- Langdell Scholar, Contracts and Federal Income Taxation
- University of Houston (B.S., 2015)

Admissions

- United States Supreme Court
- Texas
- United States District Court for the Southern District of Texas
- United States District Court for the Northern District of Texas
- United States District Court for the Western District of Texas
- United States District Court for the Eastern District of Texas