



Christine Boronyak Bowers

partner

Christine Boronyak Bowers utilizes her broad tax experience to provide businesses, individuals and nonprofit organizations with domestic and international tax planning advice and employee benefit plan counseling.

Christine advises clients on a variety of tax-planning issues involving the formation and operation of corporations and pass-through entities, real estate development activities, financing, withholding, tax incentives and credits, and tax reporting and compliance. She also has experience with the tax aspects of structuring mergers, acquisitions, dispositions and reorganizations. In addition, Christine counsels clients on the design and administration of tax-qualified retirement plans, non-qualified deferred compensation plans, equity compensation plans, employee stock ownership plans (ESOPs), health and welfare plans, and cafeteria plans. She also works with public charities and private foundations on obtaining and maintaining tax-exempt status, corporate governance issues, unrelated business income tax (UBIT), fundraising and joint ventures. Christine regularly represents clients before the IRS and DOL.

With a diverse background spanning multiple industries, Christine's experience includes serving as a law clerk to the Hon. L. Paige Marvel of the United States Tax Court in Washington, D.C., and as an international tax manager at a Big Four accounting firm. She also has practiced tax law at large, national law firms based in Richmond, Va., and Pittsburgh, Pa.

BAR ADMISSIONS

- Pennsylvania
- Virginia
- U.S. Tax Court

PUBLICATIONS

- "IRS issues guidance for individuals, employers, and plan administrators on coronavirus-related distributions from retirement plans and the coronavirus-related plan loan rules," *Bloomberg Law's Tax Management Compensation Planning Journal*, August 2020

HONORS | AWARDS

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EDUCATION

New York University School of Law,
LL.M., Taxation, 2003

University of Pittsburgh School of
Law, J.D., *magna cum laude*, 2002

Boston University, B.A., *cum laude*,
1999

SERVICES

Tax, Estate Planning & Personal Wealth

- Tax
- Tax exempt organizations

Business Growth & Operation

- Tax planning
- Business transactions
- Organization planning and financing
- Executive compensation

COMMUNITY

- Peters Township Swim Club, President
- Artsmiths of Pittsburgh, Board Member

SERVICES (CONTINUED)

Employee Benefits

- Benefits issues related to mergers and acquisitions
- Retirement plans
- Employee Stock Ownership Plans (ESOPs)
- Health and welfare plans
- Nonqualified deferred compensation and executive compensation
- Equity and non-equity based incentive plans
- Tax-exempt and governmental employers
- Audits and correction

Mergers & Acquisitions

- Tax
- Transaction structuring
- Employee benefits
- Employee Stock Ownership Plans (ESOPs)
- Due diligence