



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 has extensive experience in the tax aspects of structuring business transactions, including mergers, acquisitions, dispositions, reorganizations, joint ventures and private equity investments and fund formations. She also advises clients on a variety of tax planning issues involving the formation and operation of corporations and pass-through entities, financing, withholding and employment taxes, tax credit programs and federal, state and local tax reporting and compliance. Christine often counsels clients on the design and administration of equity and deferred compensation plans, employee stock ownership plans (ESOPs) and 401(k) plans.

In addition, Christine provides sophisticated legal counsel to nonprofit organizations, assisting with critical tax, governance, compliance and transactional issues. She works with both public charities and private foundations on obtaining and maintaining tax-exempt status, resolving corporate governance issues, managing unrelated business income taxes (UBIT) and engaging in fundraising activities 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

- Bloomberg Tax Management Portfolio 358-5th, *Section 401(k) Cash or Deferred Arrangements*

CONTACT

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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
- Tax credit finance and affordable housing

Business Growth & Operation

- Tax planning
- Business transactions
- Venture capital and private equity
- Organization planning and financing
- Executive compensation

- “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

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COMMUNITY

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

SERVICES (CONTINUED)

Employee Benefits

- Equity and non-equity based incentive plans
- Nonqualified deferred compensation and executive compensation
- Retirement plans
- Employee Stock Ownership Plans (ESOPs)
- Tax-exempt and governmental employers
- Audits and correction

Mergers & Acquisitions

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

International Business & Trade

- International tax planning
- Executive compensation