



SpencerFane®

## Crystal L. Howard

Partner

### Contact

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## Overview

**Crystal Howard regularly counsels clients on a wide range of business and tax matters related to complex business transactions and tax structuring.**

Crystal serves as outside general counsel to many of her clients, acting as their trusted advisor to assist with their day-to-day legal needs. With vast experience drafting governing documents and designing and implementing internal restructurings, she proactively helps businesses and owners manage relationships so that the businesses can successfully operate and achieve all desired goals. She also has significant experience guiding clients through mergers and acquisitions.

Using her comprehensive knowledge of federal and state tax laws, Crystal also advises clients on sophisticated business transactions, including entity formations and dissolutions, mergers and acquisitions, joint ventures, reorganizations, and incentive compensation awards. She helps clients structure business deals to be tax efficient and provides guidance on developments in tax law. She also handles tax controversy matters before the Internal Revenue Service and state and local taxing authorities.

Crystal previously served as in-house counsel for a nonprofit organization, experience which she applies to counsel nonprofits and other tax-exempt organizations on a variety of legal and tax issues, including filing and obtaining tax-exempt status related to structure and fundraising.

## Education

- University of Missouri – Kansas City School of Law, 2009 (LL.M.)
- University of Missouri – Kansas City School of Law, 2008 (J.D.), *cum laude*
- William Jewell College, 2002 (B.A.)

## Bar Admissions

- Missouri
- Kansas

## Court Admissions

- U.S. Tax Court

## Community Involvement

- Hope House, Board of Directors, 2019–2025
- Blue Valley School District BEST Committee, 2019–Present
- Overland Park Chamber of Commerce, Leadership Overland Park, 2019

## Distinctions

- *Best Lawyers in America*, Litigation and Controversy – Tax, 2023–2025

## Memberships

- American Bar Association, Taxation & Business Law Sections
- The Missouri Bar
- Kansas Bar Association
- Kansas City Metropolitan Bar Association
  - Business Law Section, President, 2025
  - Business Transactional Law Committee, Co-Chair, 2021–2024

## Presentations and Publications

- “Business Law and Related Tax Topics for Emerging Business,” SCORE Webinar, 2021–2024
- “Successful Dealmaking: Tips and Tricks for In-House Lawyers,” ACC Mid America CLE, March 2023
- [“Biden Victory Tax Concerns Could Spur M&A Activity,”](#) *Law360*, October 2020

## Related Experience

- Advised a leading cybersecurity training platform on the tax aspects of its sale to an audit, cybersecurity, and information technology training company, which is backed by a private equity firm. The consideration included both cash and rollover equity in the acquiring entity’s parent.
- Represented multiple real estate valuation companies in combination of operations and the legal reorganization of multiple business entities.
- Represented acquirer of electrical, plumbing, and mechanical contractor companies in the purchase of a controlling interest in multiple targets.
- Represented bank holding company in a merger, providing counsel on the tax aspects of the transaction. The total consideration for this cash and stock deal was approximately \$108 million.

- Represented the acquirer of cleanroom certification companies through formation and corporate structuring, acquisition of an initial target company, and two subsequent add-on having a total value of approximately \$10 million, as well as the adoption of an equity incentive plan.
- Represented a manufacturer of specialty home furnishings in a sale to a leading brand aggregator in numerous different consumer products spaces, providing counsel on the tax components of the transaction. The sale for \$65 million in cash and equity represented the buyer's first acquisition in the home furnishings space.
- Represented a large independent insurance broker in the sale of assets in exchange for cash and equity consideration valued at up to \$137.25 million, advising on tax structure and efficiency related to the transaction.
- Negotiated the tax component and structuring of a business reorganization and partial sale, helping the client to minimize taxes, shed unwanted assets, and grow the remaining business.
- Represented a public company under examination by the IRS for alleged worker misclassification. Assisted with the responses to information requests and in-person meetings, and successfully obtained Section 530 relief.
- Obtained a favorable private letter ruling from the IRS for a tax-exempt client to divide the organization's assets among newly created organizations and varied missions.