

# Spencer Fane®

# **Crystal L. Howard**

Partner

#### Contact

Overland Park

P 913.982.9412 | F 913.345.0736

choward@spencerfane.com



## **Overview**

Crystal Howard's practice resides at the intersection of business transactions and tax efficiency. Regularly counseling clients on a wide range of business and tax matters, she helps clients navigate complex commercial transactions and related tax planning.

Crystal represents business owners and their companies, serving as their outside general counsel, M&A attorney, and tax advisor. Her practice is particularly focused on closely held businesses, where she directly counsels business owners, including those who enter entrepreneurship through acquisition, on a wide range of legal matters.

Using a collaborative approach, Crystal becomes her clients' trusted advisor so that, together, they can structure business plans that minimize tax and generate growth. With vast experience drafting complex business agreements and comprehensive knowledge of the federal and state tax laws, she regularly helps her clients build efficient tax structures that utilize both tax partnerships and corporations and advises clients on sophisticated business transactions, including entity formations and dissolutions, mergers and acquisitions, joint ventures, reorganizations, and incentive compensation awards.

Crystal 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 tax-exempt organizations on a variety of legal and tax issues, including obtaining and maintaining tax-exempt status.

## **Education**

- University of Missouri Kansas City School of Law, 2009 (LLM)
- 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
  - o Business Law Section, President, 2025
  - o 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.