



## **Timothy F. Christiana**

Of Counsel

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Timothy Christiana focuses his practice on structuring financial transactions involving corporations, limited liability companies and partnerships and advising individual clients on the tax and financial implications of transactions involving the formation, purchase, sale and reorganization of various legal entities. He also has extensive experience representing clients before the Internal Revenue Service, including its Appeals Division, as well as various state taxing authorities. He is involved in providing tax advisory services and structuring entity transactions for several prominent currency, equity and futures traders. He has served as both an expert and consulting witness in litigation involving significant tax, financial and professional liability matters. He is involved in advising clients and assisting them in the planning of various gift, estate, trust and probate matters. Moreover, he has structured like-kind exchanges and acquisition and divestiture transactions involving real property. In addition to his license to practice law in Illinois, Mr. Christiana holds an active license in Indiana as a Certified Public Accountant.

Prior to joining Krieg DeVault, Mr. Christiana served in the private practice of law. Earlier in his career he had served as director of tax services and has provided tax consulting services for several major accounting firms including Deloitte and Price Waterhouse Coopers.

### **Education**

- J.D., DePaul University College of Law, Chicago, Illinois
- B.S. in Accounting, *magna cum laude*, St. Joseph's College, Rensselaer, Indiana

### **Bar & Court Admissions**

- Illinois (1985)

### **Certifications**

- Certified Public Accountant

### **Practices**

- Tax
- Privately and Closely-Held Businesses
- Business Services
- Nonprofit and Exempt Organizations
- Trust and Estate Litigation

### **Industries**

- Financial Services

### **Representative Experience**

- Collaborated with other Krieg DeVault attorneys in the formulation and issuance of the tax opinion and the finalization of various regulatory documents pertaining to the multi-billion dollar stock acquisition in 2016 of a publicly held bank group.
- Successfully represented corporations, trading exchanges and major commodity and currency traders before taxing authorities pertaining to either multi-million dollar refunds or assessments involving various financial and tax issues.
- Represented a Nobel Prize science and medical nominee in negotiating a successful settlement at the Appeals Division of the Internal Revenue Service of certain assessment and collection issues pertaining to the application of foreign income exclusions and various foreign tax credits.
- Testified as an expert witness and provided consulting and advisory services in the successful defense of tax professionals of a major Chicago accounting firm.
- Discovered several million dollars of undisclosed profits and recovered significant marital assets during the successful negotiation of a financial settlement in a matter involving the division of a marital estate.
- Represented an option clearing firm and participated in the successful negotiations of a settlement and work out involving the recovery of losses of capital incurred as a result of certain trading and market activity that became the subject of congressional hearings.
- Provided consulting and advisory services during anti-trust litigation that led to the successful defense of a national nonprofit professional organization.
- Served as practice director with oversight responsibilities for the tax consulting operations of the Chicago offices of two international accounting firms.

### Professional Associations

- Member, Illinois State Bar Association
- Member, Chicago Bar Association
- Member, American Institute of Certified Public Accountants
- Member, Indiana CPA Society