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Services

Corporate and Transactions
Tax: Federal
Tax: State and Local
Financial Services

Industries

Financial Institutions
Nonprofit Organizations
Private Aviation

Education

Northwestern University School of Law, LL.M. in Taxation, with honors, 2010

University of Illinois College of Law, J.D., magna cum laude, 2007

Northwestern University, B.A., 1999

Bar Admissions

Illinois



Christie R. Galinski

Principal

Christie Galinski is a tax attorney with 18 years of sophisticated transactional experience in federal, state, and international tax issues. She knows the importance of balancing good tax planning with practical business goals. Her specific experience includes everything from tax planning to tax diligence.

Christie has significant expertise in the 501(c)(3) space, including original applications for exemption, advice on maintaining exempt status, and unrelated business income. She has successfully obtained federal income tax exemptions for numerous organizations, including economic development organizations, organizations involved in the financing of real estate projects, and supporting organizations. In 2023, she obtained a tax exemption for an organization formed in Detroit to operate economic development and educational programs in Detroit's renovated historic Michigan Central train station.

Christie is also experienced in tax controversy issues, such as preventing and responding to audits and penalties assessed by the IRS and state taxing authorities.

Representative Matters

- **IRS Penalty Abatement:** Successfully obtaining removal of IRS penalties and responding to IRS letters. Effectively navigating IRS audits, penalty abatements, closing agreements and private letter rulings.
- **Tax Planning for Small and Large Businesses:** Helping companies of all sizes with tax planning at every stage, from founding to dissolution. Advising on tax issues like selecting entity types, maintaining the preferred entity type, and tax efficient structuring of operations and transactions.

Christie R. Galinski

- **Tax Planning for Partnerships, C-Corporations and S-Corporations:** Tax planning for partner and shareholder contributions and distributions, as well as asset sales, stock sales and restructuring. Issues include equity compensation options for partners and qualified small business stock exclusions for corporate stock under Section 1202.
- **Tax-Exempt Entities:** Assisting tax-exempt entities in obtaining and maintaining their tax-exempt status and qualifying for grants and other financing, including tax due diligence and tax opinion letters.
- **International Tax Issues and U.S. Tax Treaties:** Advising on U.S. tax law and tax treaties for cross-border lending, sales, other inbound and outbound transactions, including withholding taxes and FATCA compliance.
- **M&A:** Advising on planning asset sales vs stock sales, performing tax due diligence and reviewing sale and purchase agreements, including hospitals, other 501(c)(3) organizations, banks and international companies.
- **Litigation Matters:** Assisting litigators on lawsuits that involve tax claims. Also, advising plaintiffs and defendants on tax treatment of settlements for lawsuits that may or may not involve tax matters.
- **Tax Incentives:** Advising and writing tax opinions regarding federal tax incentives, including low-income housing, Investment Tax Credits and other energy tax credits.
- **State Taxes:** Identifying employment and income tax risks for employees working remotely out of state or out-of-state workers commuting to work in the employer's state.
- **Financial Products:** Providing tax advice and assisting with legal documentation for Real Estate Investment Trusts, Regulated Investment Companies, credit agreements, and private placements.
- **Payroll Taxes:** Advising employers on compliance with withholding for federal income tax, employment taxes and state income tax, including for international employees.

Professional Activities

Publications Chair for ABA International Tax Committee, International Law Section (Publications Chair)

Speeches

"Global Reactions to Pillar Two's Global Minimum Tax and Trump's Threats of Retribution," American Bar Association International Law Section Webinar, Moderator, November 18, 2025

"Button Things Up - Legal Compliance," Community Development Advocates of Detroit Conference, Panelist, October 9, 2025

"Key Retirement Plan Correction Strategies After SECURE 2.0 (Plus Bonus Federal Tax Update)," Miller Canfield 2025 HR Spring Training, Panelist

Christie R. Galinski

"Tax and Employee Benefits Talk: Frequent Tax Issues Facing HR & Updates on SECURE 2.0," Miller Canfield 2024 HR Spring Training, Panelist

Publications

Co-Author, "OBB Tax Updates for Estate Planning: From Increased SALT Deductions to New Requirements for Charitable Deductions," *Michigan Probate & Estate Planning Journal*, Vol. 45 No. 1, 2026

Editor, International Tax chapter, "International Tax – International Legal Developments Year in Review 2024," American Bar Association International Law Section (This article discusses the implementation of minimum corporate tax under OECD Pillar Two in Canada, Costa Rica, the European Union, and Puerto Rico.)

Editor, International Tax chapter, "International Tax – International Legal Developments Year in Review: 2023," American Bar Association International Law Section (This article highlights significant legal developments in 2023 regarding corporate transparency and reporting regimes that are relevant to companies in Austria, Brazil, China, the European Union, the United Kingdom and the United States.)

Co-Editor, International Tax chapter, "Taxation of Remote Workers Worldwide - The Year In Review: International Legal Developments: 2022," American Bar Association International Law Section

"Flawed Analysis Supports Common Law Tax Deficiency Ruling" (co-authored with Loren Opper), *Law360*, July 11, 2023

"State Payroll Taxes Need Remote Work Reforms" (co-authored with Samuel Parks and Gregory Nowak), *Law360*, May 15, 2023

Co-Editor, International Tax chapter, "International Uncertainty on Taxation of Cryptocurrency - The Year In Review: International Legal Developments: 2021," American Bar Association International Law Section

Articles

Protecting Your 501(c)(3) Tax Exemption: A Practical Survival Guide

OBBB Enhances Opportunity Zones, Qualified Small Business Stock and Other Business Perks

One Big Beautiful Bill: Effect on Energy Credits

One Big Beautiful Bill: Effect on Exempt Organizations

One Big Beautiful Bill Effect on Schools

One Big Beautiful Bill Act – Employee Benefits Executive Compensation Updates/Changes

One Big Beautiful Bill: Changes and Additions to International Tax Rules

One Big Beautiful Bill Locks in Tax Cuts, Tweaks SALT and Adds New Deductions

Business Tax Updates in the One Big Beautiful Bill

Christie R. Galinski

One Big Beautiful Bill: Estate and Gift Tax Exclusion and the Generation-Skipping Transfer Tax Exemption Increases to \$15 Million

Are Wages for Research Credit Purposes Limited to "Reasonableness?"

Is the Chief of IRS Appeals Constitutionally Appointed?

Trump Administration Opens the Door to Double-Tax-Rate Penalty on Foreign Companies and Individuals

IRS Fast-Track Settlement Has Been Refined to Improve Accessibility

The Tax Court Recently Decides Two Research Credit Cases

The Gift and Estate Tax Exclusion: Lock It In or Let it Ride?

IRS Starts Asking Direct Questions to Taxpayers on Their ERC Claims

Can Legislative History Restore a Repealed IRC Provision?

Amount Realized and Cost Basis in a Property Transaction With Hard-to-Value Property

IRS Expands ERC Voluntary Disclosure Program to Employers Who Already Received Their Checks

IRS Announces Denials of Employee Retention Credit

OSHA Recommendations on COVID Are Not Enough to Qualify a Business for the Employee Retention Credit

In a Pending Research Tax Credit Case the IRS Fails to Follow Regulatory Language

You Can't Rely on Your Tax Preparer to Avoid Failure to File Penalties

IRS Offers Forgiveness for Erroneous Employee Retention Credit Claims

Court Rules on Tax Treatment of Hotel Rewards Program Fund

May a Taxpayer Rely on Statistical Sampling to Calculate Its Research Tax Credits?

Will the Supreme Court Invalidate One or More Sections of the Tax Cuts and Jobs Act?

Michigan Supreme Court Delivers Good Tax News for Michigan Businesses, Bad News for Out-of-State Companies

Can a Tax Court Filing Deadline be Equitably Tolled?

High-Profile Case Highlights Government's Common Law Right to Pursue Tax Deficiencies in Court

A Remittance to the IRS May Not Always Operate as Intended

Seventh Circuit Decision Complicates Documentation of Research Activities for Tax Credit Purposes

Mobile and Remote Employees Bring State Tax Compliance Issues

Pending Legislation Would Recover Tax Paid by New Car Dealers

An IRS Notice That a Court Vacates and Sets Aside May Still Be Enforceable Against Nonparties

Christie R. Galinski

The IRS Achievement: No One Gets Research Credits

Federal Law Allows Tax-Exempt Entities to Cash In on Energy Tax Credits

Now is a Good Time to Confirm Your S Corporation Status

IRS Provides Dramatic Penalty Relief

The Inflation Reduction Act: A Tax Overview

Disregarding Administrative Tax Guidance Aided the IRS in Two Cases and the Taxpayer in a Third Case

The Status of the Pending Appeal in Silver v. Treasury Department

Procedural Actions Following the Supreme Court Remand in Boechler

Does a Tax Cut Jobs Act Provision Decrease Income Taxes on Marijuana Businesses?

Michigan Supreme Court to Provide Clarity on Alternative Apportionment of Income Tax for Out-of-State Companies