SQUIRE PATTON BOGGS

Sierra R. M. Williams



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About Sierra

Sierra R. M. Williams is a member of the firm's Tax Strategy & Benefits Practice, where she focuses on all aspects of federal income taxation. In particular, she guides clients through business structuring, financing, mergers and acquisitions, and transactional matters.

Prior to joining the firm, Sierra practiced at a national law firm where she routinely advised on nonprofit compliance, corporate governance, federal, state and local tax, commercial loan and bond financing, mergers and acquisitions, and economic development matters. Sierra regularly helps clients navigate federal economic development programs, including new markets tax credits, low-income housing tax credits, historic tax credits and opportunity zones, and currently counsels a variety of nonprofit entities, including state-certified scholarship granting organizations, in multiple states through formation and compliance.

In law school, Sierra served as extern to The Honorable Mark V. Holmes of the US Tax Court and the Small Business Association's Office of Advocacy.

Credentials

Education

- Georgetown University Law Center, LL.M., With Distinction, Taxation, Dean's List, 2021
- West Virginia University College of Law, J.D., Pro Bono Distinction, Order of the Coif, Order of Barristers, Executive Notes Editor, *West Virginia Law Review*, 2020
- West Virginia University College of Business and Economics, M.B.A., 2020
- George Mason University, B.S., Neuroscience, 2017

Admissions

- Ohio, 2020

Memberships & Affiliations

- Metallurgical Coal Producers Association, Tax Committee
- American Bar Association, Tax Section
- Federal Bar Association Section on Taxation
- Cincinnati Bar Association, Nonprofit Committee
- Ohio State Bar Association

Recognitions

- CALI Awards for Excellence: Special Topics in Exempt Organizations
- CALI Awards for Excellence: Nonprofit Organizations, Securities
- Best Advocate, First Best Advocate, Champion Team, Albert R. Mugel National Tax Moot Court

Expertise

Services

- Corporate
- Tax Strategy & Benefits

Publications

- Author, "Power Couples: Twinning Opportunity Zones with Other Economic Development Tax Incentives," American Bar Association's *Journal of Affordable Housing and Community Development*, 2022.

About our firm

One of the world's strongest integrated law firms, providing insight at the point where law, business and government meet. We deliver commercially focused business solutions by combining our legal, lobbying and political capabilities and invaluable connections on the ground to a diverse mix of clients, from long-established leading corporations to emerging businesses, startup visionaries and sovereign nations. More than 1,500 lawyers in over 40 offices across four continents provide unrivaled access to expertise.