



## Bozena M. Diaz

### Partner

BDiaz@cullenllp.com

New York City Office

Phone: 212.510.2227

Fax: 212.742.1219

Bozena M. Diaz is the chair of the firm's Tax Department and a member of the Corporate and Bankruptcy and Creditors' Rights practice groups. Her experience includes advising on the federal income tax aspects of mergers and acquisitions, spin-offs and other divestitures. Her capability also encompasses tax advice with respect to business and real estate joint ventures, restructurings and workouts, and taxable and tax-free reorganizations. Bonnie is well-known for her expertise in the area of Qualified Opportunity Zones, and is a frequent speaker on the topic.

Bonnie regularly advises on the various tax aspects of renewable energy projects including structuring power purchase transactions, tax equity flips and lease arrangements. She also has experience handling tax controversy matters, and representation of clients before the IRS. Lastly, Bonnie counsels clients with respect to all aspects of employee benefits under the Internal Revenue Code of 1986 and the Employee Retirement Income Security Act of 1974 (ERISA), including the design, administration, compliance and termination of qualified plans, as well as on issues of ERISA fiduciary responsibilities, and benefits issues that arise in connection with merger and acquisition and joint venture transactions. She also advises with respect to structuring nonqualified deferred compensation arrangements and equity compensation plans, and in negotiating and drafting employment and severance agreements.

Bonnie is an executive committee member of the Tax Section of the New Jersey State Bar Association, a member of New Jersey State Bar Association's International Tax Committee and a member of the Tax Section of the New York State Bar Association. She is fluent in Polish and is conversational in Spanish.

## Practices

- Corporate
- Commercial Contracts

- Formations and Governance
- Mergers and Acquisitions
- Private Equity and Venture Capital
- Startups and Emerging Companies
- Project Development
- Renewable Energy
- Not-for-Profit and Religious Organizations
- Real Estate Purchase and Sales Transactions
- Tax
- IRS and Tax Dispute Resolution
- State and Local Tax (SALT)
- Business Planning
- Employee Benefits and Executive Compensation
- Loan Workout

## Industries

- Business Reorganization and Financial Restructuring
- Energy and Utilities
- Not-for-Profit and Religious Organizations
- Private Equity
- Real Estate

## Bar Admissions

- New Jersey
- New York
- U.S. District Court for the Eastern District of New York
- U.S. District Court for the Southern District of New York
- U.S. District Court for the District of New Jersey
- U.S. Tax Court
- U.S. Court of Federal Claims

## Education

- LL.M., New York University School of Law, 2009
- J.D., Georgetown University Law Center, 2005
- B.A., Drew University, 2000

## Representative Experience

- Provided tax and structuring advice in the sale of a largest private air force company to a private equity firm, and the subsequent restructuring of the company.
- Provided tax and structuring advice in the sale of a leading provider of software and solutions for product traceability, regulatory compliance and brand protection.
- Provided structuring and tax advice with respect to the formation of a Virgin Islands limited liability limited partnership in connection with investment in Qualified Opportunity Zones.
- Represented a client in the merger with a leading paper manufacturer, providing tax and corporate advice with respect to the transaction.
- Represented a leading global insurance provider in the public offering of its common stock, and the concurrent offering by another company of the insurance provider's common stock and common equity units, and helped write a legal tax opinion with respect thereto.
- Represented a leading pharmaceutical firm in a repurchase of its outstanding contingent convertible notes and a subsequent registered public offering of new contingent convertible notes, and was primarily responsible for writing a legal tax opinion with respect thereto.
- Represented a leading high-technology engineering and manufacturing company in the negotiations of tax issues with respect to obtaining a multi-million dollar credit facility.
- Represented a large hospital firm in the issuance, and subsequent registration, of convertible debt.

## Professional and Community Activities

- Member, NJSBA, Tax Section, Member of the International Tax Committee
- Member, NYSBA
- Board Member, Sussex County Youth Orchestras and the New Jersey Ambassadors of Music

## Speaking Engagements

- *ROI-NJ*: Town time: Experts tell local officials at ROI-NJ's Opportunity Zone event, 'Ball's in your court' (July 8, 2019)

## Honors and Awards

- Top Lawyer - New Jersey's Morris/Essex County Health and Life Magazine (2020 and 2021)

## Publications

- QuickRead: [Pre-Bankruptcy Bonuses](#)
- Real Estate NJ: Relaxed deadlines could bring new attention, momentum to Opportunity Zone projects (August 5, 2020)
- *ROI-NJ*: Experts say Opportunity Zones' real estate benefits have overshadowed potential impact on businesses (July 8, 2019)

# Foreign Languages

- Polish
- Conversational in Spanish