



Thomas Bourneuf

Associate



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Biography

Thomas Bourneuf is an associate with Kostelanetz LLP during a one year legal fellowship. Prior to joining the firm, Tom was a law clerk to the Hon. Richard T. Morrison of the U.S. Tax Court between 2023 and 2025. There he drafted orders and memorandum opinions related to tax fraud, the taxation of financial instruments, and substantive and procedural due process. Tom also interned at the U.S. Tax Court for the Hon. L. Paige Marvel during the summer of 2021 while he was an LL.M. student at New York University.

Tom also worked in the departments of two different international law firms where he represented public and private companies in corporate business taxation, particularly in capital markets, fund formation, mergers and acquisitions, joint ventures, financings, and tax-free reorganizations. Additional engagements included representing clients on discrete issues such as tax planning and corporate, partnership, and international taxation.

In 2014, Tom received a B.J. in strategic communications and a B.A. in political science from the University of Missouri. In 2016, he received an M.B.A. from the University of Missouri with an emphasis on finance courses. In 2019, he received his J.D. cum laude from the University of Michigan Law School where he was an associate editor of the Michigan Journal of International Law. In 2021, he received an LL.M. in Taxation from New York University's School of Law where he was a senior staff editor for the Tax Law Review as well as a graduate editor for the NYU Journal of Law & Business.

Education

- LL.M. in Taxation, New York University School of Law (2021)
- J.D., cum laude, University of Michigan Law School (2019)
- M.B.A., University of Missouri (2016)
- B.J., Strategic Communications and B.A., Political Science, University of Missouri (2014)

Bar Admissions

- New York State
- District of Columbia
- United States Tax Court