

Elliot W. DiGioia

Associate

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OVERVIEW

Elliot DiGioia is an associate in the firm's Benefits and Executive Compensation practice area. Prior to joining the firm, Elliot was a lawyer at the IRS Office of Chief Counsel in Washington, DC, where he focused on working with tax-exempt organizations. Through this role he assisted in developing legal analysis and the Service's position on regulatory guidance, Private Letter Rulings, and in litigation. Elliot also provided subject matter authority to the IRS with respect to technical questions related to auditing tax-exempt organizations, Form 990 series returns for tax-exempt organizations, and various issues related to section 529 (Qualified Tuition Plans) of the Internal Revenue Code.

ACHIEVEMENTS

- 2023 Pittsburgh Tax Club Memorial Prize
- 2022 ACBA Bankruptcy and Commercial Law Section Judges Memorial Award Recipient

EDUCATION

- J.D., University of Pittsburgh School of Law, 2023 *(magna cum laude, Order of the Coif)*
- B.S., West Virginia University, 2017 *(summa cum laude)*

ADMISSIONS

- Bar of District of Columbia
- Bar of Pennsylvania

THOUGHT LEADERSHIP *POWERED BY HUB*

- 9 November 2026, IRS Updates the Employee Plans Compliance Resolution System

OTHER PUBLICATIONS

- Elliot DiGioia, Note, *Improving the NCAA Through Tax—Or Lack Thereof: An Examination of the NCAA and Its 501(c)(3) Status After Rule Changes for Name, Image, and Likeness*, 84 U. Pitt. L. Rev. 743 (2023).

NEWS & EVENTS

- 25 August 2026, K&L Gates Advises Compass Group Equity Partners on Acquisition of Koma Precision

AREAS OF FOCUS

- Benefits and ESOPs