

Katherine (Katie) Pratt

John E. Anderson Professor of Tax Law

LMU Loyola Law School Los Angeles, 919 Albany Street, Los Angeles CA 90015
310-383-5776 (mobile), prattk@lls.edu, SSRN author page at <http://ssrn.com/author=243531>

EDUCATION

New York University School of Law: LL.M. in Corporate Law, 1990; LL.M in Taxation, 1989

UCLA School of Law, J.D., 1984, Distinguished Advocate

University of Florida, B.A. in Psychology, 1978, Phi Beta Kappa, Phi Kappa Phi

LAW REVIEW ARTICLES, BOOKS, AND BOOK CHAPTERS

Making the Best of Long-Term Services and Supports, in *LAW AND THE 100-YEAR LIFE* (Anne Alstott & Abbe Gluck eds.) (Cambridge University Press, 2024)

Reflections on Law Teaching at the Post-Pandemic Crossroads, 19 *PITT. TAX REV.* 217 (2022)

Learning to Live Without Form 1040, 75 *TAX LAW.* 411 (2022)

The Curious State of Tax Deductions for Fertility Treatment Costs, 28 *S. CAL. REV. L. & SOC. JUST.* 261 (2019)

FEDERAL INCOME TAXATION: EXAMPLES AND EXPLANATIONS (Wolters Kluwer) (8th ed. 2019), with Joseph Bankman and Thomas Griffith

Commentary on Magdalin v. Commissioner, in *FEMINIST JUDGMENTS: REWRITTEN TAX OPINIONS* 243 (Bridget Crawford & Anthony Infanti ed. 2017)

The Tax Definition of “Medical Care:” A Critique of the Startling IRS Arguments in O’Donnabhain v. Commissioner, 23 *Mich. J. Gender & L.* 313 (2016)

Lessons from the Demise of the Sugary Drink Portion Cap Rule, 5 *WAKE FOREST J. L. & POL’Y* 39 (2014)

The Limits of Public Health Paternalism: Another View, 46 *CONN. L. REV.* 1903 (2014)

FEDERAL INCOME TAXATION: EXAMPLES AND EXPLANATIONS (Wolters Kluwer) (7th ed. 2014), with Joseph Bankman and Thomas Griffith

A Constructive Critique of Public Health Arguments for Anti-obesity Soda Taxes and Food Taxes, 86 *TUL. L. REV.* 73 (2012)

Katherine (Katie) Pratt
Page 2 of 12

FEDERAL INCOME TAXATION: EXAMPLES AND EXPLANATIONS (Aspen) (6th ed. 2011),
with Joseph Bankman and Thomas Griffith

*Deducting the Costs of Fertility Treatment: Implications of Magdalin v. Commissioner for
Opposite-Sex Couples, Gay and Lesbian Same-Sex Couples, and Single Women and Men*, 2009
WIS. L. REV. 1283 (2009)

The Virtual Tax Library: A Comparison of Five Electronic Tax Research Platforms,
8 FLA. TAX REV. 935 (2008) (peer-reviewed), with Jennifer Kowal and Daniel Martin; **Awarded**
the **2009 “Outstanding Article”** by the Academic Law Libraries Special Interest Section of the
American Association of Law Libraries (AALL), presented at the annual AALL annual
conference, Washington, DC (July, 2009)

FEDERAL INCOME TAXATION: EXAMPLES AND EXPLANATIONS (Aspen) (5th ed. 2008),
with Joseph Bankman and Thomas Griffith

Deficits and the Dividend Tax Cut: Tax Policy as the Handmaiden of Budget Policy,
41 GA. L. REV. 503 (2006)

FEDERAL INCOME TAXATION: EXAMPLES AND EXPLANATIONS (Aspen) (4th ed. 2005),
with Joseph Bankman and Thomas Griffith

Corporate Cancellation of Indebtedness Income and the Debt-Equity Distinction, 24 VA. TAX
REV. 187 (2004)

Inconceivable? Deducting the Costs of Fertility Treatment, 89 CORNELL L. REV. 101
(2004)

FEDERAL INCOME TAXATION: EXAMPLES AND EXPLANATIONS (Aspen) (3rd ed. 2002),
with Joseph Bankman and Thomas Griffith

The Debt-Equity Distinction in a Second-Best World, 53 VAND. L. REV. 1055 (2000)

FEDERAL INCOME TAXATION: EXAMPLES AND EXPLANATIONS (Aspen) (2d ed. 1998), with
Joseph Bankman and Thomas Griffith

FEDERAL INCOME TAXATION: EXAMPLES AND EXPLANATIONS (Aspen) (1st ed. 1996),
with Joseph Bankman and Thomas Griffith

Recommended Federal Tax Sources for Law School Libraries, 87 L. LIBR. J. 387 (1995)
Funding Health Care Reform with an Employer Mandate: Efficiency and Equity Concerns, 39
ST. LOUIS U. L.J. 155 (1994) (symposium issue)

Katherine (Katie) Pratt
Page 3 of 12

Shifting Biases: Troubled Company Debt Restructurings After the 1993 Tax Act, 68 AM. BANKR. L.J. 23 (1994) (peer-reviewed)

WORK IN PROGRESS

Untangling the General Welfare Exclusion

Taxing Reparations

Misinformation Returns

Making Tax Expenditures Work

PRESENTATIONS

Invited Speaker, *Taxing Reparations*, National Tax Association Spring Symposium, Washington DC, May 10, 2024

Invited Speaker, *Taxing Reparations*, Northwestern Tax Policy Colloquium, Northwestern University Pritzker School of Law, February 14, 2024

Invited Speaker, *Taxing Reparations*, Faculty Workshop, Seattle University School of Law, October 24, 2023

Invited Speaker, *The Reparations Tax Trap*, 2023 Western People of Color Conference, Panel on Reparations, LMU Loyola Law School, June 27, 2023

Taxing Reparations, 26th Annual Critical Tax Annual Conference, Loyola Law School (in person), April 28, 2023

Untangling the General Welfare Doctrine, 26th Annual Critical Tax Annual Conference, Loyola Law School (in person), April 29, 2023

Invited Speaker, *Misinformation Returns*, ABA Tax Section Midyear Meeting, San Diego (in person), February 10, 2023

Commentator for Nyamagaga R. Gondwe, *The Tax-Invisible Labor Problem: Care Work, Kinship, and Income Security Programs in the IRC*, LMU Loyola Law School Tax Policy Colloquium, October 24, 2022

Invited Speaker, *Personhood, Reproductive Choice, and Family Formation: Tax Traps and Opportunities in the Post-Dobbs Era*, American Bar Association Tax Section webinar, Oct 11, 2022

Invited Speaker, *Reflections on Law Teaching at the Post-Pandemic Crossroads*, Law and Society Annual Meeting (virtual), July 16, 2022

Katherine (Katie) Pratt
Page 4 of 12

Speaker, *Federal Taxation of State Reparation Payments for Forced Sterilizations*, Critical Tax Annual Conference, Villanova Law School (in person), April 7, 2022

Moderator and Organizer, *The Social Safety Net for Long-Term Services and Supports: Policy Alternatives for Increased Coverage*, National Tax Association 114th Annual Conference on Taxation, November 10-12, 2021 (session selected in competitive submission process)
Invited Discussant, 2021 Autumn Invitational Tax Conference, University of Virginia School of Law, October 29-30, 2021

Moderator and Organizer, *Promoting Diversity, Equity, and Inclusion in Tax: Ideas and Resources for Mentoring Diverse Students and Leading Discussions of DEI in Tax*, Fall 2021 ABA Tax Section Meeting, September 22, 2021

Speaker, *Making the Best of Long-Term Services and Supports*, Law and Society Annual Meeting (virtual), June 1, 2021

Speaker, *Gender Disparities in Long-Term Care*, Critical Tax Conference, April 9, 2021

Selected as Speaker based on abstract submission, *Making Tax Expenditures Work*, National Tax Association 112th Annual Conference on Taxation, November 23, 2019

Invited Speaker, *The Curious State of Tax Deductions for Fertility Treatment Costs*, NYU Tax Policy and Public Finance Colloquium, October 8, 2019

Invited Speaker, *The Curious State of Tax Deductions for Fertility Treatment Costs*, U.C. Hastings School of Law Tax Speakers Series, September 10, 2019
Chair and Presenter, *Self-Care, Healing, and Mind/Body after the Kavanaugh Hearings and Confirmation*, Law and Society Annual Meeting, Washington DC, May 31, 2019

Moderator, Panel Discussion of Professor Kim Clausing's book, *OPEN: THE PROGRESSIVE CASE FOR FREE TRADE, IMMIGRATION, AND GLOBAL CAPITAL*, April 11, 2019, Loyola Law School Los Angeles

Invited Speaker, *Making Tax Expenditures Work*, University of San Diego School of Law, Tax Speaker Series, April 9, 2019

Speaker, *The Curious State of Tax Deductions for Fertility Treatment Costs*, Critical Tax Annual Conference, Pepperdine University School of Law, April 7, 2019

Selected as Speaker based on abstract submission, *True Tax Reform*, National Tax Association 111th Annual Conference on Taxation, November 16, 2018

Katherine (Katie) Pratt
Page 5 of 12

Perspectives on the New Tax Law, MCLE event sponsored by Loyola Law School Los Angeles, Irvine California, April 27, 2018

Invited Speaker, *A Look into the Tax Cuts and Jobs Act: Part 4 – Tax Policy*, Beverly Hills Bar Association, Tax Law Section, February 28, 2018

Invited Speaker, *Learning to Live without Form 1040*, UCLA Colloquium on Tax Policy and Public Finance, February 22, 2018

Invited Speaker, *Morrissey Creates New Uncertainty Regarding Tax Deductions for IVF, Egg Donation, and Surrogacy*, Panel on Estate Planning, Medical Expense Deductions, and Other Tax Considerations for LGBTQ+ Individuals and Families, ABA Tax Section 2018 Midyear Meeting, February 9, 2018

Invited Speaker, Congresswoman Maxine Waters *Tax Teach-In on the 2017 Tax Law Changes*, Westchester California, January 13, 2018

Invited Speaker, Congresswoman Maxine Waters *Town Hall Meeting*, Los Angeles Harbor College, Wilmington California, December 16, 2018

Selected as Speaker based on abstract submission, *Learning to Live without Form 1040*, National Tax Association 110th Annual Conference on Taxation, November 9, 2017

Commentator for Zachary Liscow, *Is Efficiency Biased?*, Loyola Law School Los Angeles, Tax Policy Colloquium, October 9, 2017

Invited Speaker, *The Tax Definition of “Medical Care:” A Critique of the Startling IRS Arguments in O’Donnabhain v. Commissioner*, Pepperdine Tax Policy Workshop Series, February 6, 2017.

Lessons from the Demise of the New York City Soda Portion Cap, Annual Meeting of the American Public Health Association (APHA), November 1, 2016 (abstract accepted for presentation from over 400 submissions to the APHA Food and Nutrition Section)
Learning to Live without Form 1040, SEALS Annual Meeting, August 9, 2016

Learning to Live without Form 1040, Critical Tax Conference, Tulane University School of Law, April 2, 2016

Commentator for Tatiana Homonoff, *Raising the Stakes: Experimental Evidence of the Endogeneity of Taxpayer Mistakes* and *Smoke Gets in Your Eyes: Cigarette Tax Salience and Regressivity*, Loyola Law School Los Angeles, Tax Policy Colloquium, October 5, 2015

Katherine (Katie) Pratt
Page 6 of 12

Commentator for Brian Galle, *Policy Design for Paternalistic Regulation*, Loyola Law School Los Angeles, Tax Policy Colloquium, September 21, 2015

Invited Speaker, *Encouraging Performance Review of Tax Expenditures*, Graduate Tax Program Second Annual Tax Symposium, University of Washington School of Law, October 3, 2014 (invited participant) (speaker at event and moderator of a panel at the event)

Invited Speaker, *Lessons from Recent Anti-obesity Fiascos and Successes*, at a live symposium on *The Impact of Food Law and Policy on Public Health*, Wake Forest University School of Law, April 4, 2014 (invited participant)

Commentator for Jason Oh, *The Pivotal Politics of Temporary Tax Legislation*, Loyola Law School Los Angeles, Tax Policy Colloquium, September 30, 2013

Speaker, *Fairness in Tax Policy*, May 31, 2013 at the *Law & Society Annual Meeting* in Boston

Speaker, *Equity and Efficiency in Tax Policy*, at the Critical Tax Conference at Hastings Law School on April 12, 2013

Commentator for Joshua Blank and Nancy Staudt, *Planning and Penalties*, at *The 16th Amendment Anniversary Conference*, USC Law School, February 8, 2013 (invited participant)

Commentator for Jay Bhattacharya, *Who Pays for Obesity?*, Loyola Law School Los Angeles, Tax Policy Colloquium, November 5, 2012

Speaker, *A Constructive Critique of Public Health Arguments for Anti-obesity Soda Taxes and Food Taxes*, Australia and New Zealand Obesity Society 22nd Annual Scientific Meeting, Auckland New Zealand, October 19, 2012 (selected to participate by peer panel that reviewed abstract submissions)

Commentator for Edward McCaffery, *Behavioral Law and Economics: Tax*, Loyola Law School Los Angeles, Tax Policy Colloquium, September 17, 2012

Invited Speaker, *Policy Justifications for Anti-obesity Soda Taxes and Food Taxes*, Fall 2011 Northern California Tax Roundtable, UC Davis School of Law, November 11, 2011

Invited Speaker, *The Tax Law Distinction between “Medical Care” and “Cosmetic Surgery:” O’Donnabhain v. Commissioner*, symposium on *LGBT Identity and the Law*, Loyola Law School Los Angeles, sponsored by Loyola of Los Angeles Law Review, October 21, 2011

Constructing “the Body” and Construing “Disease:” The U.S. Tax Law Distinction Between “Medical Care” and “Cosmetic Surgery,” interdisciplinary conference on *The Language of Illness and Pain*, sponsored by Birkbeck College School of Medical Humanities, University of London, July 3, 2011 (selected to participate by peer panel that reviewed abstract submissions)

Katherine (Katie) Pratt
Page 7 of 12

Moderator, Panel on Approaches to Tax Expenditure Reform, *Starving the Hidden Beast: New Approaches to Tax Expenditure Reform* conference, Los Angeles (co-sponsored by Urban-Brookings Tax Policy Center/Loyola Law School Los Angeles), Friday, January 14, 2011

Commentator for Roland Sturm, *Soda Taxes, Soft Drink Consumption, and Children's Body Mass Index*, Loyola Law School Los Angeles, Tax Policy Colloquium, October 18, 2010
The Role of Food Excise Taxes in Health Care Reform, Law and Society Annual Meeting, Chicago, Illinois, May 28, 2010

Invited Speaker, *Deducting the Costs of Fertility Treatment: Implications of the Magdalin Case for Infertile and Fertile Taxpayers*, Faculty Workshop at Florida State University College of Law, January 28, 2010

Invited Speaker, *Deducting the Costs of Fertility Treatment: Implications of the Magdalin Case*, Assisted Reproduction Technology and Adoption Law Symposium, Academy of California Adoption Lawyers and Academy of California Family Formation Lawyers, Los Angeles California, January 23, 2010

Invited Speaker, *The Role of Food Excise Taxes in Health Care Reform*, panel on *Checking Up on Health Care Reform*, ABA Tax Section Fall Meeting, September 25, 2009

Invited Speaker, *Deducting the Costs of Fertility Treatment: Implications of the Magdalin Case for Infertile and Fertile Taxpayers*, Faculty Workshop at Loyola Law School Los Angeles, June 25, 2009

Speaker, *Deducting the Costs of Fertility Treatment: Implications of the Magdalin Case for Infertile and Fertile Taxpayers*, Law and Society Annual Meeting, Denver, Colorado, May 29, 2009

Commentator for George Yin, *Temporary-Effect Legislation, Political Accountability, and Fiscal Restraint*, Loyola Law School Los Angeles, Tax Policy Colloquium, September 8, 2008

Invited Speaker, *New Techniques for Cracking the Code: Making Effective Use of New and Improved Electronic Tax Research Platforms*, meeting of the Southern California Association of Law Libraries, Los Angeles, California, May 13, 2008

Commentator for David Walker, *Regulatory Tax Penalties*, Loyola Law School Los Angeles, Tax Policy Colloquium, August 27, 2007

Invited Speaker, *Countering the "Personal Responsibility" Norm in Obesity Policy Debates*, Public Health Advocacy Institute Fourth Annual Conference on Legal Approaches to the Obesity Epidemic, Boston, Massachusetts, November 2006

Katherine (Katie) Pratt
Page 8 of 12

Speaker, *A Comparison of Tax Content Available on Electronic Tax Research Platforms*, Loyola Law School Los Angeles and the Tax Executives Institute conference on Solving Tax Research Puzzles: New Techniques, March 21, 2006

Invited Speaker, *The Externalities Justification for Food Excise Taxes*, Public Health Advocacy Institute Third Annual Conference on Legal Approaches to the Obesity Epidemic, Boston, Massachusetts, September 2005 (invited by PHAI to participate as a speaker)

Invited Speaker, *Normative Justifications for Food Excise Taxes*, UCLA Medical School, Center for Human Nutrition, Los Angeles, California, June 2005 (invited by UCLA Center for Nutrition to present the workshop talk)

Invited Speaker, *Normative Justifications for Food Excise Taxes*, UCLA School of Law, Tax Policy & Public Finance Workshop Series, Los Angeles, California, April 2005 (invited by UCLA School of Law to present the workshop talk)

Invited Speaker, *Food Excise Taxes as a Response to the Obesity Epidemic*, Public Health Advocacy Institute Second Annual Conference on Legal Approaches to the Obesity Epidemic, Boston, Massachusetts, September 2004 (invited by PHAI to participate as a speaker)

SELECTED OTHER PUBLICATIONS

Editorial Board, *FEDERAL INCOME TAX: CODE AND REGULATIONS, SELECTED SECTIONS* (Wolters Kluwer) (Robert Peroni ed. 2023)

Op-ed, *Tax Reform Furor about Personal-Business Distinction Goes beyond the SALT Deduction*, HUFFPOST, November 6, 2017, https://www.huffingtonpost.com/entry/tax-reform-furor-about-personal-business-distinction_us_5a010328e4b05c8418166575

Morrissey Creates New Uncertainty Regarding Tax Deductions for IVF, Egg Donation, And Surrogacy, October 26, 2017, http://taxprof.typepad.com/taxprof_blog/2017/10/pratt-morrissey-creates-new-uncertainty-regarding-tax-deductions-for-ivf-egg-donation-and-surrogacy.html

Op-ed, *GOP Tax Plan: Where is the Love?*, HUFFPOST, October 19, 2017, <https://www.huffingtonpost.com/entry/59e90ce7e4b0542ce4290c49>

Op-ed, *The Bern-ing Fairness Question on Soda Taxes*, TAXPROF BLOG op-ed, November 8, 2016, http://taxprof.typepad.com/taxprof_blog/2016/11/prattthe-bern-ing-fairness-question-on-soda-taxes.html

Op-ed, *Trump Tax Concerns Persist*, TAXPROF BLOG op-ed, November 7, 2016, http://taxprof.typepad.com/taxprof_blog/2016/11/pratttwo-tax-issues-disqualify-trump-for-the-presidency.html

Katherine (Katie) Pratt
Page 9 of 12

Op-ed, *In 2011, those serious about reducing the deficit will look to tax expenditures*, Summary Judgments, “11 on ’11” Series, Loyola Law School Los Angeles Blog, February 11, 2011

Op-ed, *Giving Credit Where Credit Is Due*, MILLER-MCCUNE, February 7, 2011, <http://www.miller-mccune.com/business-economics/giving-credit-where-credit-is-due-28046/>

Op-ed, *Show Me the Money: A Hidden Source of Funding for Federal Deficit Reduction*, LOS ANGELES DAILY JOURNAL, January 12, 2011
David Stories, 43 LOY. L.A. L. REV. 719 (2010)

What I Want for Christmas Is . . ., LOS ANGELES DAILY JOURNAL, December 24, 2009

SELECTED MEDIA INTERVIEWS AND MENTIONS

At the Crossroads of Health and Tax Law, The Tax Maven Podcast, November 17, 2020

Richard Rubin, *IRS Greenlights Tax Breaks For Buyers Of 23andMe Genetic Tests — Are Smartwatches Next?*, Wall Street Journal, July 22, 2018

Adam Ashton, *Wealthy Exodus to Escape New Tax Rules Worries California Democrats*, Sacramento Bee, January 18, 2018

David Wagner, *Here's What the Final GOP Tax Plan Means for California*, December 15, 2017, <http://www.scpr.org/news/2017/12/15/78951/here-s-what-the-final-gop-tax-plan-means-for-calif/> (89.3 KPCC Radio)

KABC-LA (ABC), Los Angeles, CA, Eyewitness News 5PM, *Tax Overhaul Legislation*, December 4-7, 2017 (3-night series)

David Wagner, *Senate Tax Plan Takes More, Gives Some Back to California Homeowners* November 9, 2017, <https://www.scpr.org/news/2017/11/09/77572/senate-tax-plan-takes-more-gives-some-back-to-cali/> (89.3 KPCC Radio)

Robert Garrova, *Who Loses Out If The Medical Deduction Disappears?*, All Things Considered, November 6, 2017, <https://www.scpr.org/news/2017/11/06/77462/who-loses-out-if-the-medical-deduction-disappears/> (89.3 KPCC Radio)

Andrew Khouri, *Tax Breaks Aimed at Small Businesses May Favor a Sliver of Wealthy Owners*, Los Angeles Times, September 29, 2017, <http://www.latimes.com/business/la-fi-pass-through-tax-20170929-story.html>

Ben Bradford, *GOP Tax Proposal Could Put High-Tax California at a Disadvantage*, Capital Public Radio (Sacramento), September 27, 2017,

<http://www.capradio.org/articles/2017/09/27/gop-tax-proposal-could-put-high-tax-california-at-a-disadvantage/>

Faculty Lounge, *Does Denying Gay Man a Medical Expense Deduction for Costs of IVF Violate Equal Protection? 11th Cir. Says No*, September 25, 2017,
<http://www.thefacultyounge.org/2017/09/does-denying-right-of-gay-man-to-deduct-costs-of-ivf-violate-equal-protection-11th-cir-says-no.html>

LAW TEACHING EXPERIENCE

Loyola Law School Los Angeles

John E. Anderson Professor of Tax Law, July 2023 to present

Sayre Macneil Fellow, July 2017 to June 2023

Professor of Law (with tenure), December 1999 to present

Associate Professor of Law, July 1997 to December 1999

Visiting Associate Professor of Law, July 1995 to June 1996

Courses: Income Tax; Tax Policy; Tax Policy Colloquium; Contracts; Business Associations

Excellence in Teaching Award 2017 (selected by Evening Division student body)

Excellence in Teaching Award 2021 (selected by Evening Division student body)

Facilitator, *Teaching Toward Justice*, Loyola Marymount University Summer 2021 Course for Faculty, to promote Diversity, Equity, and Inclusion

Co-convener (with Theodore Seto), LMU Loyola Law School Tax Policy Colloquium (annual fall series of nine speakers presenting work in progress), 2003-present

Faculty Advisor to the Master of Legal Studies Program, 2020-2022

Faculty Committees:

Current: Tax LL.M. Committee; MLS Program Assessment Committee (Chair)

Other: Evening JD Committee; Committee on Online Education; Committee on Student Evaluations of Faculty Teaching (Chair); Faculty Appointments Committee; Career Development Committee (Chair); Public Interest Scholars Committee; Dean's Advisory Committee (elected or appointed); Promotion and Tenure Committee; Faculty Workshops Committee

Symposium, Conference, and Panel Organization (in addition to ABA Tax Section panels):

Co-organizer, with Bridget Crawford, *Gender and Tax* conference, sponsored by American Tax Policy Institute, Washington DC, October 2024

Organizer, *26th Annual Critical Tax Annual Conference*, Loyola Law School (in person), April 27-29, 2023

Organizer, *Live Symposium, Festschrift, and Tribute to Honor Ellen Aprill*, LMU Loyola Law School, March 24, 2023

Co-organizer, with Kathleen Kim & Patricia Winograd, *2023 LMU Loyola Law School Faculty Retreat*, August 26, 2023

Organizer, Panel Discussion of Professor Kim Clausing's book, *OPEN: THE PROGRESSIVE CASE FOR FREE TRADE, IMMIGRATION, AND GLOBAL CAPITAL*, April 11, 2019, Loyola Law School Los Angeles

Co-organizer, with Rosanne Altschuler, *Starving the Hidden Beast: New Approaches to Tax Expenditure Reform* conference, Loyola Law School Los Angeles, January 14, 2011, sponsored by Loyola Law School Los Angeles and Urban-Brookings Tax Policy Center

Organizer, *Food Marketing to Children and the Law* symposium, Loyola Law School Los Angeles, October 21, 2005, sponsored by Loyola of Los Angeles Law Review and The Center for Informed Food Choices

Co-organizer, with Jennifer Kowal & Daniel Martin, *Solving Tax Research Puzzles: New Techniques* conference, Loyola Law School Los Angeles, sponsored by Loyola Law School Los Angeles and Tax Executives Institute, March 21, 2006

New York Law School

Visiting Associate Professor of Law, July 1994 to June 1995

Courses: Federal Income Tax; Partnership and S Corporation Taxation; IRS Workshop

Saint Louis University School of Law

Assistant Professor of Law, July 1992 to June 1994

Courses: Federal Income Tax (first-year course); Corporate Tax; Federal Tax Procedure; Tax Policy; Tax Policy Aspects of Health Care Reform

New York University School of Law

Acting Assistant Professor of Law, August 1990 to May 1992

Courses: Corporate Tax (J.D. and LL.M.); Tax Procedure and Research (LL.M.); Developing Issues in the Taxation of Business Entities (LL.M.); Timing Issues under the Income Tax (LL.M.)

OTHER LEGAL EXPERIENCE

Rosenfeld, Meyer & Susman, Beverly Hills, California

Associate: October 1984 to April 1988

Researched and wrote memoranda and correspondence on tax and business law issues.

Negotiated and drafted business agreements.

Drafted and filed tax elections.

Represented clients in Internal Revenue Service audits and administrative appeals and before the California Franchise Tax Board and State Board of Equalization.

Drafted briefs in tax litigation before the United States Tax Court, federal district courts, and United States Supreme Court.

PROFESSIONAL MEMBERSHIPS

ABA Tax Section, *Teaching Taxation Committee, 2019-2022*

Chair, 2021-2022

Vice Chair, 2020-2021

Second Vice-Chair, 2019-2020

Developed and organized ABA Tax Section Meeting Panels:

Promoting Diversity, Equity, and Inclusion in Tax: Ideas and Resources for Mentoring Diverse Students and Leading Discussions of DEI in Tax, 2021 Fall ABA Tax Section Meeting, September 22, 2021

Beyond CARES: Tax & Economic Policy Responses to the COVID Pandemic, 2020 Fall ABA Tax Section Meeting, September 30, 2020

Technology-Driven Trends in Tax Law Training, 2019 Fall ABA Tax Section Meeting, October 4, 2019

American College of Tax Counsel (nominated and elected by tax law peers): Fellow

American Tax Policy Institute (nominated and elected by tax law and public finance peers):

Board of Directors, May 2023 to present

Tax Literacy Committee, May 2023 to present

Conferences and Programs Committee, May 2023 to present

Co-Chair, Planning Committee, conference on *Gender and the Tax Law*, October 2024

National Tax Association

Board of Directors, November 2020 to present (nominated and elected by tax law and public finance peers)

Chair, Membership Committee, 2023

Finance Committee, 2020-2023

Strategic Planning Committee, April 2021 to November 2021

Program Planning Committee, National Tax Association 116th Annual Conference on Taxation, Denver, Colorado, November 1-4, 2023 (invited to participate)

Program Planning Committee, National Tax Association 112th Annual Conference on Taxation, Tampa, Florida November 21-23, 2019 (invited to participate)

Program Planning Committee, National Tax Association 111th Annual Conference on Taxation, New Orleans, Louisiana, November 15-17, 2018 (invited to participate)

American Public Health Association

Food & Nutrition Section, Policy and Legislation Committee, November 2022 to present

Academy of Food Law & Policy

Admitted to Practice: California (1984), United States Supreme Court (1988)