

## **Katherine (Katie) Pratt**

**Professor of Law (with Tenure) and Sayre Macneil Fellow**

Loyola Law School Los Angeles, 919 Albany Street, Los Angeles CA 90015

Faculty page at <http://www.lls.edu/academics/faculty/pratt.html>

310-383-5776 (mobile); [prattk@lls.edu](mailto:prattk@lls.edu) or [ktp1494@gmail.com](mailto:ktp1494@gmail.com)

SSRN author page at <http://ssrn.com/author=243531>

Ranked in “Top 25 U.S. Tax Professors” on TaxProf blog, based on SSRN downloads

### **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**

*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)

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)

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

## **WORK IN PROGRESS**

### *Making Tax Expenditures Work*

Book chapter for LAW AND THE 100-YEAR LIFE (Anne Alstott & Abbe Gluck eds, forthcoming)

PURSUING A TAX LLM: WHY? WHEN? WHERE?, with Paul Caron, Samuel Greenberg, Jennifer Kowal, and Theodore Seto (accepted for publication by ABA Tax Section)

## **RECENT PRESENTATIONS**

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

Presenter, *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

*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

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)

*Katherine (Katie) Pratt*  
*Page 5 of 10*

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

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

*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

*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)

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

*Katherine (Katie) Pratt*  
*Page 6 of 10*

*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

*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

*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) (Martin B. Dickinson ed. 2019) and (Robert Peroni ed. 2020)

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](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](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](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](http://taxprof.typepad.com/taxprof_blog/2016/11/pratttwo-tax-issues-disqualify-trump-for-the-presidency.html)

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/>

*Katherine (Katie) Pratt*  
*Page 8 of 10*

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**

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.caprado.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

Sayre Macneil Fellow, July 2017 to present

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)

Faculty Committees:

Current: Tax LL.M. Committee; Committee on Online Education

Other: 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:

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

Faculty co-organizer for the *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

Faculty organizer for the *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

Faculty co-organizer for the *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

## **LAW TEACHING EXPERIENCE**

### **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, *Vice-Chair, Teaching Taxation Committee, 2019-2020*

ABA Tax Section Meeting Panels planned:

*Technology-Driven Trends in Tax Law Training, October 4, 2019,*

*Beyond CARES: Tax and Economic Policy Responses to the Ongoing COVID Pandemic, September 30, 2020*

American College of Tax Counsel (elected)

National Tax Association

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

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