

Katherine (Katie) Pratt

Loyola Law School Los Angeles, 919 Albany Street, Los Angeles CA 90015
Faculty page at <http://www.lls.edu/academics/faculty/pratt.html>
Mobile 310-383-5776; email katherine.pratt@lls.edu or 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
Ranked #11 (March 1, 2016) in All-Time Downloads: Highest Ranked Female Tax Professor

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 AND BOOKS

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

PURSuing A TAX LL.M: WHY? WHEN? WHERE? ABA Tax Section (2016) (forthcoming), with Paul Caron, Samuel Greenberg, Jennifer Kowal, and Theodore Seto

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,

Katherine (Katie) Pratt
Page 2 of 7

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

Learning to Live without Form 1040

RECENT ACADEMIC PRESENTATIONS

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

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)

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

Katherine (Katie) Pratt
Page 4 of 7

Policy Justifications for Anti-obesity Soda Taxes and Food Taxes, Fall 2011 Northern California Tax Roundtable (invited participant), UC Davis School of Law, November 11, 2011

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

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

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

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

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

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

Katherine (Katie) Pratt
Page 5 of 7

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

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 (invited by PHAI to participate as a 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

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)

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)

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)

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

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

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/>)

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

Interviewed by NPR writer Eve Troeh and quoted in her NPR “*Marketplace*” segment, *The IRS in Limbo as Fiscal Cliff Debate Continues*, Jan. 1, 2013.

Interviewed by Southern California Public Radio reporter José Martinez and quoted in his article, *New York’s Sugary Drink Ban: Would It Work in South LA?*, “On Central” blog, June 5, 2012.

Interviewed by NPR writer Eve Troeh and quoted in her NPR “*Marketplace*” segment, “*Every Day Is Tax Time*,” April 9, 2012.

Interviewed by Tax Analysts reporter Matthew Dalton and quoted in his article, *IRS Acquiesces on Deductibility of Gender Identity Disorder Treatment Expenses*, TAX NOTES, Nov. 4, 2011.

Interviewed about fat taxes on NPR show, “*The Conversation with Ross Reynolds*,” KUOW, Seattle, Washington, November 1, 2011.

LAW TEACHING EXPERIENCE

Loyola Law School Los Angeles

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

Faculty Committees:

Current: Career Development Committee, Tax LL.M. Committee (Chair)

Other: Committee on Student Evaluations of Faculty Teaching (Chair), Faculty

Appointments Committee; Career Services Committee (Chair); Public Interest

Scholars Committee; Dean’s Advisory Committee (elected or appointed); Promotion

and Tenure Committee; Faculty Workshops Committee

Symposium and conference organization:

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

LAW TEACHING EXPERIENCE (continued)

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 on a wide variety of tax and business law issues.

Negotiated and drafted business agreements and other documents.

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

National Tax Association

Law & Society Association

American Public Health Association

Admitted to Practice in California