

HEATHER M. FIELD

Professor of Law & Eucalyptus Foundation Chair
University of California Hastings College of the Law
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EDUCATION

HARVARD LAW SCHOOL, J.D. *magna cum laude*, 2000

Board of Student Advisers – Instructor for 1st year legal research & writing program
Tutorial Program for 1st Year Students – Head tutor (Spring 2000); Tutor (Spring 1999)
Harvard Environmental Law Review – Staff member

UNIVERSITY OF CALIFORNIA, LOS ANGELES, B.S., Biochemistry *magna cum laude*, June 1997

Departmental Honors in Biochemistry
College of Letters & Sciences Honors
University Committee on Teaching, Undergraduate Representative

ACADEMIC EXPERIENCE

UNIVERSITY OF CALIFORNIA, HASTINGS COLLEGE OF THE LAW, San Francisco, CA

Eucalyptus Foundation Chair (2015-present); *Professor of Law* (2011-present);
Associate Academic Dean (2013-2016); *Bion Gregory Chair in Business Law* (2012-15);
Associate Professor (2007-2011); *Assistant Professor* (2006-07)

Courses: *Federal Income Taxation; Financial Basics for Lawyers;*
Federal Income Taxation of Corporations & Partnerships;
Advanced Issues in Corporate & Partnership Taxation;
Tax Policy Seminar; Tax Concentration Seminar

Service: Faculty Misconduct Committee (2016-17); Faculty Executive Committee (2010-11,
2012-13); Strategic Planning Implementation Subcommittee Chair (2011-13);
Student Misconduct Committee (2012-13); Disqualified Students Committee (2009-
10); Faculty Appointments Committee (2008-09, 2010-11);
Curriculum Committee (2006-08)

Awards: UC Hastings Visionary Award (2013)
Co-Professor of the Year (student-elected) (2011-12)
Hastings 1066 Foundation Faculty Award (2009) (for scholarship)
Rutter Award for Excellence in Teaching (2008)

LEIDEN UNIVERSITY, FACULTY OF LAW, Leiden, Netherlands

Visiting Professor (April-May 2016)

ARTICLES

Aggressive Tax Planning & the Ethical Tax Lawyer, 36 VA. TAX REV. __ (forthcoming 2017)

Fostering Ethical Professional Identity in Tax, 8 COLUM. J. TAX LAW __ (forthcoming 2017)

ARTICLES (cont.)

Is an Explicit Tax Election the Solution to the Debt/Equity Classification Problem for Partnerships?, 93 TAXES 115 (March 2015).

The Real Problem with Carried Interests, 65 HAST. L.J. 405 (2014)

Binding Choices: Tax Elections & Federal/State Conformity, 32 VA. TAX REV. 527 (2013)

Throwing the Red Flag: Challenging the NFL's Lessons for American Business, 38 J. CORP. L. 381 (2013)

The Return-Reducing Ripple Effects of the "Carried Interest" Tax Proposals, 7 FLA. TAX REV. 1 (2012) (peer-reviewed)

Experiential Learning in a Lecture Class: Exposing Students to the Skill of Giving Useful Tax Advice, 9 PITT. TAX REV. 1 (2012) (peer-reviewed)

Giving Useful Tax Planning Advice, 134 TAX NOTES 1299 (Mar. 5, 2012)

Tax Elections & Private Bargaining, 31 VA. TAX REV. 1 (2011)

Taxpayer Choice in Legal Transitions, 29 VA. TAX REV. 505 (2010)

Choosing Tax: Explicit Elections as an Element of Design in the Federal Income Tax System, 47 HARV. J. ON LEGIS. 21 (2010)

Checking In on "Check-the-Box", 42 LOY. L.A. L. REV. 451 (2009)

Fiction, Form, and Substance in Subchapter K: Taxing Partnership Mergers, Divisions, and Incorporations, 44 SAN DIEGO L. REV. 259 (2007)

Excerpts reprinted in STEPHEN A. LIND ET AL., FUNDAMENTALS OF BUSINESS ENTERPRISE TAXATION (4th ed. 2008, 5th ed. 2012), *and in* STEPHEN A. LIND ET AL., FUNDAMENTALS OF PARTNERSHIP TAXATION (8th ed. 2008, 9th ed. 2012), *and in* THE MONTHLY DIGEST OF TAX ARTICLES, Nov. 2007, at 25.

Increasing Access to Emergency Contraceptive Pills Through State Law Enabled Dependent Pharmacist Prescribers, 11 UCLA WOMEN'S L.J. 141 (2000)

ADDITIONAL PUBLICATION

A Tax Scholar's Take on Legal Education Reform, JOTWELL: LEGAL PROFESSION SECTION available at <http://legalpro.jotwell.com/a-tax-scholars-take-on-legal-education-reform/> (May 25, 2012)

WORKS-IN-PROGRESS

A Taxonomy for Tax Loopholes

(providing a structure for understanding various uses of the term "tax loophole" in order to advance a more substantive and less superficial discourse about tax reform)

Offshoring Tax Ethics

(arguing that, in light of the Panama Papers, tax lawyers should be more cautious when referring clients to foreign lawyers for assistance in possibly questionable tax planning)

PRESENTATIONS, CONFERENCES, AND WORKSHOPS

- Presenter, *Fostering Ethical Professional Identity in Tax*, University of Washington Law School Symposium, Seattle, WA (Oct. 2016)
- Panelist, *Advising Taxpayers in the 21st Century: Ethical Challenges*, AALS Annual Meeting, New York, NY (Jan. 2016)
- Presenter, *Aggressive Tax Planning & the Ethical Tax Lawyer*, Pepperdine University Law School Tax Workshop, Malibu, CA (April 2015)
University of San Francisco Law School Tax Seminar, San Francisco, CA (Mar. 2015, Oct. 2016)
Bion Gregory Lecture at UC Hastings, San Francisco, CA (Mar. 2015)
University of Toronto Law School Colloquium, Toronto, ON, Canada (Feb. 2015)
University of Washington Law School Symposium on Duties to the Tax System, Seattle, WA (Oct. 2013)
- Discussant, *Is Debt Really Different in a Partnership?*, University of Chicago 67th Annual Tax Conference, Chicago, IL (Nov. 2014)
- Presenter, *The Rhetoric of Tax Loopholes*, University of Washington Law School Symposium Seattle, WA (Oct. 2014)
- Presenter, *“Loophole” is Not a Four-Letter Word: Tax Planning & the Ethical Tax Lawyer*
Northern California Tax Roundtable hosted by UC Hastings (June 2013)
Law & Society Association Annual Meeting, Boston, MA (May 2013)
University of Pittsburgh Tax Workshop, Pittsburgh, PA (March 2013)
- Chair/Discussant, Panel on *Tax Administration and Regulation*,
Law & Society Association Annual Meeting, Boston, MA (May 2013)
- Moderator, Business Tax Panel—Completed Papers, Critical Tax Theory Conference, San Francisco, CA (April 2013)
- Presenter, *What is the Real Problem with Carried Interests?*, Northern California Tax Roundtable hosted by Santa Clara Law School (December 2012)
- Commentator, Loyola LA Law School Tax Policy Colloquium presentation by Emily Cauble entitled *Tax Elections: How To Live With Them If We Can't Live Without Them*, Los Angeles, CA (Sept. 2012)
- Presenter, *The Return-Reducing Ripple Effects of the “Carried Interest” Tax Proposals*
Northern California Tax Roundtable hosted by UC Berkeley Law School (June 2012)
- Commentator, Northern California Tax Prof Roundtable hosted by UC Berkeley, paper by David Hasen entitled *Partnership Allocations Involving Character Shifts* (June 2012)
- Presenter, *Binding Choices: Tax Elections & Federal/State Conformity*
NYU Tax Policy Colloquium, New York, NY (February 2012)
Northern California Tax Roundtable hosted by UC Davis Law School (Nov. 2011)
Law & Society Association Annual Meeting, San Francisco, CA (June 2011)
Junior Tax Scholars Workshop, South Bend, IN (June 2010)
- Chair/Discussant, Panel on *Environment, Education & the Role of Government*
Law & Society Association Annual Meeting, San Francisco, CA (June 2011)

PRESENTATIONS, CONFERENCES, AND WORKSHOPS (cont.)

Presenter, *Experiential Learning in a Lecture Class: Exposing Students to the Skill of Giving Useful Tax Advice*

UC Hastings Traynor Summer Program, San Francisco, CA (May 2011)

Tulane Tax Roundtable, New Orleans, LA (March 2011)

Commentator, Tulane Tax Roundtable presentation by Benjamin Leff entitled *Federal Regulation of Nonprofit Board Independence: Focus on Independent Stakeholders as a 'Middle Way'*, New Orleans, LA (March 2011)

Commentator, Stanford Law School's Rock Center for Corporate Governance presentation by Victor Fleischer entitled *Taxing Founders' Stock*, Palo Alto, CA (January 2011)

Presenter, *Tax Elections & Private Bargaining*

Northern California Tax Roundtable, San Francisco, CA (December 2010)

UC Hastings Junior Faculty Workshop, San Francisco, CA (October 2010)

Presenter, *Taxed by Default*

Law & Society Association Annual Meeting, Chicago, IL (May 2010)

Chair/Discussant, Panel on *Deductions, Gender Issues and Tax Expenditures*

Law & Society Association Annual Meeting, Chicago, IL (May 2010)

Commentator, Northern California Tax Roundtable hosted by UC Hastings, presentation by Mark Gergen entitled *Appropriate Penalties for Underpaying an Uncertain Tax*, San Francisco, CA (April 2010)

Presenter, *The Power to Make Tax Choices*

Southwest Junior Scholars Conference, Tempe, AZ (March 2010)

Commentator, Loyola Law School Tax Policy Colloquium presentation by James Hines entitled *Reconsidering the Taxation of Foreign Income*, Los Angeles, CA (Sept. 2009)

Presenter, *Should Partnership Tax Define "Merger" and "Division"? (And If So, How?)*

AALS Workshop on Transactional Law, Long Beach, CA (June 2009)

Presenter, *Taxpayer Choice in Legal Transitions*

Law & Society Association Annual Meeting, Denver, CO (May 2009)

Junior Tax Scholars Workshop, New York, NY (June 2009)

Chair/Discussant, Panel on *Agreements, Negotiation, and Tax Laws*

Law & Society Association Annual Meeting, Denver, CO (May 2009)

Organizer, Northern California Tax Roundtable hosted by UC Hastings (April 2009)

Panelist (discussing tax issues), *Scope of the Crisis*

Beyond the Bailout – Hastings Business Law Journal Annual Symposium, San Francisco, CA (April 2009)

Speaker, *Haiti and U.S. International Taxation*

Ecole Supérieure Catholique de Droit de Jérémie, Haiti (March 2009)

CLE Presenter, *Taxation in Transition: Issues Facing the New Administration*

UC Hastings Alumni Lecture, Los Angeles, CA (January 2009)

PRESENTATIONS, CONFERENCES, AND WORKSHOPS (cont.)

Presenter, *Choosing Tax: Explicit Elections as an Element of Design in the Federal Income Tax System*

UC Hastings Faculty Speaker Series, San Francisco, CA (September 2008)

Northern California Tax Roundtable hosted by Santa Clara Law School (October 2008)

Presenter, *Checking In on "Check-the-Box"*

Business & Transactional Law Center at Washburn University School of Law,

2008 Tax Law Colloquium, Topeka, KS (April 2008)

Fourth Annual Conglomerate Junior Scholars Workshop (August 2008)

National Tax Association, 101st Annual Meeting, Philadelphia, PA (November 2008)

Continuing Legal Education presentations on various topics including:

Partnerships & Partnership Agreements; Partnership Restructurings; Tax Structuring for Energy Fund Investments; Restricted Stock in Tax-Free Reorganizations;

U.S. Trade or Business Restrictions for Collateralized Debt Obligations

RESEARCH INTERESTS

Federal Income Tax, Partnership Tax, Business Planning, Corporate Tax, Tax Policy, Tax Elections, Role of Choice in the Tax Law, Behavioral Psychology (as relevant to tax law), Legal Transitions, Ethical Issues in Taxation, Executive Compensation, Pedagogy Techniques

PRACTICE EXPERIENCE

LATHAM & WATKINS LLP, Los Angeles, CA

Associate, Tax Department

2000 – 2006

Represented public and private corporations in the structuring and tax aspects of mergers, acquisitions and dispositions, including taxable stock and asset acquisitions, tax-free reorganizations and spin-offs, domestic and cross-border transactions, and transactions involving S corporations and disregarded entities. Represented partnerships, LLCs and private equity funds (and investors in each) in the structuring and tax aspects of formation, choice of entity, operating agreements, acquisitions, dispositions, mergers, restructurings, and liquidations. Represented issuers and underwriters in the tax aspects of private and public offerings of equity and debt securities, including high yield debt, OID notes, foreign currency issuances, and various financial products. Represented issuers and asset managers in structured finance transactions, such as Collateralized Debt Obligations. Advised clients regarding a variety of general federal income tax issues, including the availability of bonus depreciation, like-kind exchanges, taxation of litigation settlements, and debt/equity characterization issues. Served on the Associates Committee (2004-05), which makes partnership recommendations, performs associate reviews, and makes bonus decisions.

Summer Associate

Summer 1999

STUTMAN, TREISTER & GLATT, P.C., Los Angeles, CA

Summer Associate

Summer 1998, Summer 1999

BAR ADMISSION – California (2000)