



Kate Roth



ASSOCIATE

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LEGAL SERVICES

Tax

Executive Compensation & Employee Benefits

Nonprofit & Tax-Exempt Entities

Business Law

EDUCATION

Taxation LL.M., with distinction,
Georgetown University Law Center, 2018

J.D., University of Oregon School of Law,
2016

B.S., *cum laude*, Oregon State University
(Bend, OR), 2012

BAR & COURT ADMISSIONS

Oregon State Bar

United States Tax Court

COMMUNITY INVOLVEMENT & ACTIVITIES

Lewis & Clark's Low Income Taxpayer
Clinic

PROFESSIONAL MEMBERSHIPS

American Bar Association

Multnomah Bar Association

Oregon State Bar Taxation Section
New Tax Lawyers Committee

Kate is an associate in Tonkon Torp's Tax and Executive Compensation & Employee Benefits practice groups. She joins the firm from the United States Tax Court where she gained unique insight into taxation matters working as a judicial law clerk for the Honorable Kathleen Kerrigan. While there, she conducted research on federal taxation matters and drafted memoranda and opinions regarding tax-related disputes and issues.

Prior to the U.S. Tax Court, Kate worked at Grant Thornton, LLP as a Mergers & Acquisitions tax associate where she uncovered and presented tax exposure and opportunities related to domestic and foreign acquisition targets. She also served as a law clerk for the Oregon Department of Justice, Civil Enforcement Division. Prior to her legal career, Kate was the owner and operator of a construction and design firm, where she managed construction projects, drafted building plans, and performed bookkeeping services for general contractor clients.

Kate earned her Taxation LL.M. from Georgetown University Law Center, graduating with Distinction and Dean's List honors. She earned her J.D. from University of Oregon School of Law where she was Managing Editor of the Oregon Law Review, and Managing Director of the Moot Court Board. She received her B.S., *cum laude*, from Oregon State University.

A native Oregonian, Kate loves taking part in the region's outdoor culture, through hiking, camping, skiing, and golfing; she recently discovered the excitement and peacefulness of fly fishing. She also enjoys learning about the Oregon wine industry and discovering innovative wines from throughout the state.

Presentations & Publications

"PPP Round 2: Nonprofit Eligibility, Application Deadline, and Tax Impacts," Tonkon Torp Legal Update, March 2021

Panelist, "Cancellation of Debt (COD) for Business and Financial Institutions," Dallas, Texas Bar Association, March 2021

PPP Round 2: Who Is Eligible, What Expenses Can Be Paid, And What Is the Tax Treatment?, Portland Business Journal, February 2021

Panelist, "Cancellation of Debt (COD) for Business and Financial Institutions," American Bar Association Sales, Exchanges & Basis Committee, January 2021

"New Round of PPP Loans and Tax Breaks in Year End Stimulus Package," Tonkon Torp Legal Update, December 2020

"Uncertain Thankfulness: A Tax Deduction Denied & PPP Loan Forgiveness," Tonkon Torp Legal Update, November 2020