

HEATHER M. FIELD

Associate Professor, 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

Associate Professor (2007-present); *Assistant Professor* (2006-2007)

Courses: *Federal Income Taxation* (Fall 2006, Spring 2008, Spring 2009, Spring 2011)
Federal Income Taxation of Corporations & Partnerships
(Spring 2007, Fall 2007, Fall 2008, Spring 2010, Spring 2011)
Advanced Issues in Corporate & Partnership Taxation (Fall 2007)
Tax Policy Seminar (Spring 2007, Spring 2008, Spring 2009, Spring 2010,
Fall 2010)
Tax Concentration Seminar (2008-09, 2010-11)

Service: Executive Committee (2010-11); Disqualified Students Committee (2009-10);
Faculty Appointments Committee (2008-09, 2010-11); Curriculum
Committee (2006-07, 2007-08)

Awards: Rutter Award for Excellence in Teaching (2008)
Hastings 1066 Foundation Faculty Award (2009)

PUBLICATIONS

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)

PUBLICATIONS (cont.)

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 371-73 (4th ed. 2008), *and in* STEPHEN A. LIND ET AL., FUNDAMENTALS OF PARTNERSHIP TAXATION 381-83 (8th ed. 2008), *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)

WORKS-IN-PROGRESS

Tax Bargaining & the Allocation of Power [formerly titled *The Power to Make Tax Choices and Taxed by Default*]

(arguing that the possibility of private contracting among multiple taxpayers affected by a tax election should influence both the default rule for the election and the identity of the taxpayer(s) empowered to make the election)

Tax Elections & Federal/State Conformity

(exploring the extent to which taxpayers' federal tax elections are, and should be, binding on them for state tax purposes)

Tax Choices as Identity Statements

(using the filing status choices made by same-sex couples in California as a case study for researching the extent to which taxpayers make statements about their individual situations or beliefs when making tax elections)

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

(examining the consequences of the Treasury's decision not to define "merger" and "division" in the regulations governing the tax consequences of such transactions)

The Hidden Continuity-of-Interest Requirement in Partnership Mergers

(discussing whether tax-free partnership mergers are, and should be, subject to a requirement analogous to the continuity of interest requirement for corporate reorgs)

PRESENTATIONS, CONFERENCES, AND WORKSHOPS

Presenter, *Tax Elections & State/Federal Conformity*

Junior Tax Scholars Workshop, South Bend, IN (June 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)

PRESENTATIONS, CONFERENCES, AND WORKSHOPS (cont.)

- 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 Superieure Catholique de Droit de Jeremie, Haiti (March 2009)
- CLE Presenter, *Taxation in Transition: Issues Facing the New Administration*
UC Hastings Alumni Lecture, Los Angeles, CA (January 2009)
- 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 Taxation, Partnership Tax, Business Planning, Corporate Tax, Tax Policy, Tax Elections, Role of Choice in the Tax Law, Behavioral Psychology (as relevant to the administration of the federal income tax), Legal Transitions, Ethical Issues in Taxation, Executive Compensation

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 lenders and borrowers in the tax aspects of credit facility transactions, and represent 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)