

## HEATHER M. FIELD

Stephen A. Lind Professor of Law  
Senior Co-Director, UC Hastings Center on Tax Law  
University of California, Hastings Law  
200 McAllister Street, San Francisco, CA 94102  
(415) 565-4716 (o) • (310) 614-4263 (c)  
fieldh@uchastings.edu

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### ACADEMIC EXPERIENCE

UNIVERSITY OF CALIFORNIA, HASTINGS LAW, San Francisco, CA

#### *Appointments*

Stephen A. Lind Chair (July 2021-present, Inaugural Recipient)  
Senior Co-Director, UC Hastings Center on Tax Law (2018 – present; Co-Founder)  
Professor of Law (2011 – present)  
Eucalyptus Foundation Chair (2015 – June 2021; Inaugural Recipient)  
Associate Academic Dean (2013 – 2016)  
Bion Gregory Chair in Business Law (2012 – 2015, Inaugural Recipient)  
Associate Professor (2007 – 2011)  
Assistant Professor (2006 – 2007)

#### *Awards*

Award for Outstanding Contributions to UC Hastings (2017-18)  
UC Hastings Board of Directors Visionary Award (2013)  
Hastings 1066 Foundation Faculty Award for Scholarship (2009)  
Rutter Award for Excellence in Teaching (2008)

LEIDEN UNIVERSITY, FACULTY OF LAW, Leiden, Netherlands  
Visiting Professor (April-May 2016)

### EXPERTISE

Federal Income Tax Law (including partnership tax and corporate tax); Tax Policy;  
Tax Planning & Risk Management; Tax Elections; Tax Ethics; Legal Ethics; Pedagogy

### PRACTICE EXPERIENCE

LATHAM & WATKINS LLP, Los Angeles, CA – Associate, Tax Department (2000 – 2006)

### EDUCATION

HARVARD LAW SCHOOL, J.D., *magna cum laude*, 2000  
Board of Student Advisers – Instructor for 1<sup>st</sup> year legal research & writing program  
Tutorial Program for 1<sup>st</sup> Year Students – Head tutor (Spring 2000); Tutor (Spring 1999)

UNIVERSITY OF CALIFORNIA, LOS ANGELES, B.S., Biochemistry, *magna cum laude*, 1997  
Departmental Honors in Biochemistry; College of Letters & Sciences Honors  
University Committee on Teaching, Undergraduate Representative

**ARTICLES**

- How the Pandemic Flipped My Perspective on Flipping the Tax Law Classroom*, \_\_ PITT. TAX REV. \_\_ (forthcoming 2022) (invited essay for a special issue on teaching tax)
- Taxpayer Choices, Itemized Deductions, and the Relationship Between the Federal & State Tax Systems*, 13 COLUM. J. TAX L. \_\_ (forthcoming 2021)
- Allocating Tax Transition Risk*, 73 TAX L. REV. 157 (2020) (peer-reviewed)
- Tax MACs: A Study of M&A Termination Rights Triggered by Material Adverse Changes in Tax Law*, 73 TAX LAW. 823 (Summer 2020) (peer-reviewed)
- A Tax Professor's Guide to Formative Assessment*, 22 FLA. TAX REV. 363 (2019) (peer-reviewed)
- Tax Lawyers as Tax Insurance*, 60 WM. & MARY L. REV. 2111 (2019)
- Complicity by Referral*, 31 GEO. J. LEG. ETHICS 77 (2018)
- A Taxonomy for Tax Loopholes*, 55 HOUS. L. REV. 545 (2018)
- Offshoring Tax Ethics: The Panama Papers, Seeking Refuge from Tax, & Tax Lawyer Referrals*, 62 ST. LOUIS U. L.J. 35 (2017) (invited symposium essay)
- Fostering Ethical Professional Identity in Tax: Using the Traditional Tax Classroom*, 8 COLUM. J. TAX L. 215 (2017)
- Tax Opinions & Probability Theory: Lessons from Donald Trump*, 156 TAX NOTES 61 (July 3, 2017) (special report)
- Aggressive Tax Planning & the Ethical Tax Lawyer*, 36 VA. TAX REV. 261 (2017)
- 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*, 13 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. 43 (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)

**ARTICLES (cont.)**

*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 (4<sup>th</sup> ed. 2008 – present edition), *and in* STEPHEN A. LIND ET AL., FUNDAMENTALS OF PARTNERSHIP TAXATION (8<sup>th</sup> ed. 2008 – present edition), *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 PUBLICATIONS**

*Tax Planning When Tax Laws Might Change*, in UNIVERSITY OF SOUTHERN CALIFORNIA GOULD SCHOOL OF LAW 73<sup>RD</sup> TAX INSTITUTE—MAJOR TAX PLANNING 2021 9-1 (Matthew Bender 2021)

*An Introduction to Tax Careers for J.D.s*, ABA TAX TIMES, June 2019, at 30-34, available at [https://www.americanbar.org/content/dam/aba/publishing/aba\\_tax\\_times/19jun/att-19jun-000-complete-issue.pdf](https://www.americanbar.org/content/dam/aba/publishing/aba_tax_times/19jun/att-19jun-000-complete-issue.pdf)

*Tax Implications of the Recent Dynamex Worker Classification Ruling*, THE SURLY SUBGROUP, available at <https://surlysubgroup.com/2018/05/03/tax-implications-of-the-recent-dynamex-worker-classification-ruling/> (May 3, 2018)

*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**

*Designing a Corporate Book Income Tax: Learning from the BURP*

*The Rise of Tax Insurance*

*Tax Opinions vs. Tax Insurance – Which One(s) & When?*

*State Capture of Federal Tax Cuts*

**PRESENTATIONS, CONFERENCES, AND WORKSHOPS**

Presenter, *Designing a Corporate Book Income Tax: Learning from the BURP*, Assoc. of Mid-Career Tax Professors Workshop Series (Zoom) (June 2021)

Commentator for Ari Glogower’s paper, *Taxes by Omission*, Association of Mid-Career Tax Professors Workshop Series (Zoom) (June 2021)

**PRESENTATIONS, CONFERENCES, AND WORKSHOPS (cont.)**

Chair/Discussant, Panel on *Taxation in the COVID Pandemic*

Law & Society Association Annual Meeting (Zoom) (May 2021)

Presenter, *Itemization After the TCJA* (and prior titles)

Law & Society Association Annual Meeting (Zoom) (May 2021)

Univ. of Florida Levin College of Law Tax Colloquium (Zoom) (March 2021)

Florida State University Law School Tax Speaker Series (Zoom) (March 2021)

Association of Mid-Career Tax Professors Workshop Series (Zoom) (July 2020)

Delivered the 2021 E.L. Wiegand Lecture at the University of San Francisco Law School,  
*How Good Tax Lawyers Go Wrong: Aggressive Planning, Bounded Ethicality, and the  
Meaning of Ethical Tax Lawyering* (Zoom) (Feb. 2021)

Panelist, *Uncertainty in Tax Planning*

USC Gould School of Law's Virtual Tax Institute (Zoom) (Jan. 2021)

Commentator for Orli Oren-Kolbinger's paper, *Error Costs of Marriage*

*New Voices in Tax Law & Policy* Panel, AALS Annual Meeting, (Zoom) (Jan. 2021)

Presenter, *Allocating Tax Transition Risk* (and prior titles)

UC Irvine School of Law Tax Policy Colloquium (Zoom) (Sept. 2020)

Georgetown Tax Policy & Public Finance Workshop (Zoom) (April 2020)

National Tax Association, 112<sup>th</sup> Annual Conference, Tampa, FL (Nov. 2019)

Northern California Tax Professor Roundtable, San Francisco, CA (May 2019)

Critical Tax Conference, Malibu, CA (April 2019)

Association of Mid-Career Tax Professors Conference, Washington, D.C. (May 2018)

Commentator for Leigh Osofsky's and Kathleen Delaney Thomas's paper, *De Minimus Tax  
Rules*, Association of Mid-Career Tax Professors Workshop Series (Zoom) (June 2020)

Organizer & Moderator, Panel on *Administering the 2017 Tax Act: Successes, Challenges, and  
Opportunities*, AALS Annual Meeting, Washington, D.C. (Jan. 2020)

Moderator, *New Voices in Tax Law & Policy* Panel

American Association of Law Schools Annual Meeting, Washington, D.C. (Jan. 2020)

Commentator for Miranda Perry Fleischer's paper, *Taxing Old Money*, at the University of  
Virginia Invitational Tax Conference, Charlottesville, VA (Nov. 2019)

Panelist, *Aggressive International Tax Planning & the Ethical Tax Lawyer*

19<sup>th</sup> Annual USD-Procopio International Tax Institute, San Diego, CA (Oct. 2019)

Presenter, *What Tax Lawyers Should Know About Tax Insurance*

Orange County Bar Association Tax Section Meeting, Costa Mesa, CA (Oct. 2019)

Moderator, *Technology-Driven Trends in Tax Law Training*

ABA Tax Section Fall Meeting, San Francisco, CA (Oct. 2019)

Presenter, *The Rise of Tax Insurance*

Association of Mid-Career Tax Professors Conference, San Diego, CA (June 2019)

**PRESENTATIONS, CONFERENCES, AND WORKSHOPS (cont.)**

- Commentator for Manoj Viswanathan's paper, *Lower-Income Tax Planning*, at the Northern California Tax Professor Roundtable, San Francisco, CA (May 2019)
- Organizer, Northern California Tax Professor Roundtable hosted by UC Hastings (May 2019)
- Moderator, *New Voices in Tax Law & Policy* Panel  
American Association of Law Schools Annual Meeting, New Orleans, LA (Jan. 2019)
- Commentator for Natalya Shnitser's paper, *Are Two Employers Better Than One? An Empirical Assessment of Multiple-Employer Retirement Plans*, on the *New Voices in Tax Law & Policy* Panel, AALS Annual Meeting, New Orleans, LA (Jan. 2019)
- Chair/Discussant, Panel on *Taxation and Artificial Intelligence*  
Law & Society Association Annual Meeting, Toronto, Canada (June 2018)
- Presenter, *Tax Lawyers as Tax Insurance*  
Law & Society Association Annual Meeting, Toronto, Canada (June 2018)  
Northern California Tax Roundtable, Berkeley, CA (May 2018)  
Boston College-Tulane Tax Roundtable, Boston, MA (March 2018)  
Association of Mid-Career Tax Professors Conference, Fayetteville, AR (May 2017)
- Presenter, *A Law Professor's Guide to Formative Assessment*  
UC Hastings Teaching Roundtable, San Francisco, CA (April 2018)
- Presenter, *Offshoring Tax Ethics: The Panama Papers, Seeking Refuge from Tax, and Tax Lawyer Referrals*  
UC Davis Journal on International Law & Policy Symposium, Davis, CA (Feb. 2018)  
Sanford E. Sarasohn Conference on Critical Issues in Comparative and International Taxation II: Taxation and Migration at Saint Louis University School of Law, St. Louis, MO (March 2017)
- Presenter, *A Taxonomy for Tax Loopholes*  
Law & Society Association Annual Meeting, Mexico City, Mexico (June 2017)
- Chair/Discussant, Panel on *International Aspects of Taxation*  
Law & Society Association Annual Meeting, Mexico City, Mexico (June 2017)
- Plenary Session Speaker, *How Low Will You Go? Ethics & Aggressive Tax Planning*  
Gem State Tax Symposium, Boise, ID (June 2017)
- Panelist, *Incorporating the New ABA Standards into the Tax Curriculum*  
ABA Section of Taxation 2017 May Meeting, Washington, D.C. (May 2017)
- Organizer, Northern California Tax Roundtable hosted by UC Hastings (April 2017)
- Commentator, Northern California Tax Roundtable paper by Omri Marian (with Elliott Ash) entitled *The Making of International Tax Law: Empirical Evidence from Natural Language Processing*, San Francisco, CA (April 2017)
- Presenter, *Fostering Ethical Professional Identity in Tax*  
UC Hastings Teaching Roundtable, San Francisco, CA (April 2017)  
American Tax Association Teaching & Curriculum Conference, Phoenix, AZ (Feb. 2017)  
University of Washington Law School Symposium, Seattle, WA (Oct. 2016)

**PRESENTATIONS, CONFERENCES, AND WORKSHOPS (cont.)**

- Panelist, *Advising Taxpayers in the 21<sup>st</sup> 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)  
USF 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, Seattle, WA (Oct. 2013)
- Discussant, *Is Debt Really Different in a Partnership?*  
University of Chicago 67<sup>th</sup> 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)
- Presenter, *Binding Choices: Tax Elections & Federal/State Conformity (cont.)*  
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 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)

**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, 101<sup>st</sup> Annual Meeting, Philadelphia, PA (November 2008)

Continuing Legal Education presentations (2003-2006) 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*

**PROFESSIONAL SERVICE**

American Association of Law Schools, Tax Section Executive Committee (2016-2021);  
Chair (2019-2020)

Peer Reviewer – Journal of Empirical Legal Studies; National Tax Journal,  
Cambridge University Press

**BAR ADMISSION** – California (2000)