



## Kate Roth

Associate

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**Kate leverages her experience from the U.S. Tax Court and private practice to help clients navigate complex federal tax planning and compliance issues.**

Kate represents businesses and individuals in audits, appeals, and litigation and helps clients navigate IRS examinations and appeals processes. Drawing on her U.S. Tax Court background, Kate brings valuable insights into how the tax court evaluates federal tax issues and tax disputes across a variety of matters. This perspective enables her to help develop effective strategies for resolving tax controversies efficiently and favorably for clients.

Prior to joining Holland & Hart, Kate was a tax associate at Tonkon Torp LLP. She previously served as a judicial law clerk to Judge Kathleen Kerrigan, and as an associate at Grant Thornton, LLP.

Kate is admitted to practice before the U.S. Tax Court and in Oregon.

### PUBLICATIONS

"Congress Changes the FDII Deduction in the One Big Beautiful Bill," *Tax Legal Update*, July 7, 2025

"Is Your Business Ready for the Corporate Transparency Act?," *Portland Business Journal*, December 2022

"Qualified Small Business Stock: A Primer for Business Lawyers," *Oregon Business Lawyer*, June 2022

"Tax Aspects of Operating Agreements," *Oregon State Bar Taxation Section*, October 2021

### SPEAKING ENGAGEMENTS

"Women Mean Business: Gender, Social Change, and Planning Your J.D.," Panelist, *University of Oregon Business Law Program*, February 2023

### RECOGNITION

- The Best Lawyers in America® Ones to Watch, Tax Law, 2023-2025
- Oregon Super Lawyers, Rising Stars, Tax, 2023, 2024

### PRACTICES

Federal Income Taxation  
Tax  
Tax Controversy and Litigation

### EDUCATION

Georgetown University Law Center,  
LL.M., 2018

Taxation, with Distinction  
Dean's List

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

*Oregon Law Review*, Managing Editor  
Moot Court Board, Managing Director

Oregon State University, B.S., 2012  
*cum laude*

### BAR ADMISSIONS

Wyoming  
Oregon

### COURT ADMISSIONS

U.S. Tax Court

## PROFESSIONAL AND CIVIC AFFILIATIONS

- American Bar Association, Member
- Multnomah Bar Association, Member
- Oregon State Bar Taxation Section
  - Executive Committee Member
  - New Tax Lawyers Committee
- Portland Tax Forum, Board Member