



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

"OBBA Updates Panel: New Section 174A, Qualified Small Business Stock, and New Bonus Depreciation Rules," *SLC TEI Chapter 2025*, September 25, 2025

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

RECOGNITION

- *Best Lawyers: Ones to Watch in America*®, Environmental Law,

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

2025; Tax Law, 2023-2026

- Oregon Super Lawyers, Rising Stars, Tax, 2023, 2024

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