Katie A. Ahern

Education:

LL.M.	Master of Laws in Taxation, Boston University School of Law	
J.D.	Juris Doctor, Roger Williams University School of Law	
B.S.	Bachelor of Science in Accounting, University of RI College of Business	

For additional information, including classes, honors, and activities, please see Education, attached.

Experience:

Roger Williams University School of Law	2015 - Present	Associate Clinical Professor & Director, Business Start-Up Clinic
Hinckley, Allen, & Snyder, LLP	2008 - 2015	Corporate & Tax Attorney
Tarlow, Breed, Hart & Rodgers, P.C.	2006 - 2008	Corporate & Tax Attorney; Intern
Pricewaterhouse Coopers LLP	2006	Legal Tax Intern
Hasbro, Inc.	2005	Legal Intern
Rhode Island Superior Court	2005	Legal Intern
Hasbro, Inc.	2004	Investor Relations Intern
Hasbro, Inc.	2003	Accounting Intern, Tax Dept.

For additional information, including practice areas and detailed experience at each position, please see Experience, attached.

Academic Appointments:

Associate Clinical Professor & Director of Business Start-Up Clinic	Jan. 2015 - Present
Adjunct Faculty Member, University of RI College of Business	2010 - 2016

For additional information, including classes, topics, and levels taught, please see Teaching Experience, attached.

Publications and Presentations: *Please see Publications and Presentations, attached.*

Bar Admissions: Massachusetts (Inactive), Rhode Island (Active)

Awards: RIWBA Ada Sawyer Award; Super Lawyers Rising Star; Providence Business News Forty Under 40

Board Positions: National Conference of Women's Bar Associations Board Member, Special Projects Sub-Committee Chair (2017-2019),; President, RI Women's Bar Association (2013-2014) (In addition: Past President/Ex Officio, V.P., and Secretary, 2008-2015); Board Member, Governance Chair, The Genesis Center (2010 - 2013)

Education

Master of Laws in Taxation **Boston University School of Law** December 2009

Classes: Executive Compensation, Advanced Executive Compensation, Corporate Taxation, Tax Aspects of Buying and Selling a Business,Tax Issues of Business Decisions, Partnership Tax, Advanced Partnership Tax, State and Local Taxation, Tax Practice and Procedure, International Tax, Federal Income Taxation I & II

Juris Doctor, *cum laude* **Roger Williams University School of Law** May 2007

Honors: RWU School of Law Presidential Scholarship, Honors Program, CALI Excellence Award - Highest Grade in each of Business Planning, Advanced Business Planning, Legal Methods I, Evidence

Classes: Include Federal Income Taxation, Advanced Federal Income Taxation, Partnership and Corporate Taxation, Tax History & Theory, Business Planning, Advanced Business Planning, Business Organizations, Intellectual Property, Commercial Law, Securities Regulation, Real Estate Transactions, Wills & Trusts

Activities: Directed Research Project in Taxation, Student Ambassador, Orientation Leader, Presenter, and Panelist, First Circuit Court of Appeals Event (Dean's invitation based on academic excellence), Honors Program Roundtables, Courses, and Events, Honors Program Mentor, Provide tutoring services

Bachelor of Science in Accounting, *magna cum laude* **University of RI College of Business** May 2004

Honors: Beta Gamma Sigma (Business Honor Society), Beta Alpha Psi (Accounting Honor Society), Phi Eta Sigma (Freshman Honor Society), URI Chaplains' Martin Luther King, Jr. Peacemaker Award (collectively awarded to student leaders comprising the Red Stripes Peace Patrol), Dean's List Student, Centennial Scholar Achievement Recognition (Governor Lincoln Almond), National Society of Collegiate Scholars Invitee, Golden Key Honor Society Invitee, Dunkin Donuts Scholarship, Moore Company Scholarship, Everett Picchione Scholarship, Westerly High School Student Council Scholarship

Activities: Inaugural Student Advisory Board to the Dean of the College of Business Administration, Beta Alpha Psi (Accounting Honor Society) Officer, "Meet URI" Accounting Representative, URI 101 Instructor/Mentor, College of Business Day Planning Committee, Family Weekend College of Business Representative, Resident Assistant, Resident Assistant Training Committee Member and Training Presenter

Legal and Business Experience

Hinckley, Allen & Snyder, LLP
Associate, Taxation and Corporate, 2008 - 2015
Boston, Providence, New York, Hartford, Concord, Albany

- Tax attorney directly serving clients directly as well as tax support for approximately 150 attorneys across various offices.

- Various tax experience, including:
  - Nonprofit/tax-exempt entities *(e.g., formation, research and planning, applications for tax-exempt status, preservation of tax-exempt status, IRS Form 990 and related documents, excess benefit transactions and rebuttable presumption procedure, 501(c)(3) tax-exempt bond financing transaction research and due diligence, unrelated business tax issues, joint ventures, lobbying, drafting tax-exempt organizational policies)*
  - Public finance/tax-exempt bonds *(e.g., planning and compliance research for state, municipal, and tax-exempt issuers and borrowers, due diligence and tax issue analysis, tax-exempt bond tax reporting forms, and drafting bond documents, including tax certificates, tax regulatory agreements, post-issuance compliance procedures, and due diligence questionnaires. National Association of Bond Lawyers (NABL) presenter, member, and attendee.)*
  - Executive compensation *(e.g., employment agreement review, 409A analysis and planning, employee benefit plans, employer withholding and reporting)*
  - Private business aviation *(e.g., tax issues, regulatory, acquisitions and sales, ongoing operations, reviewing and drafting various operational documents, dry leases, timesharing agreements, joint owner agreements, management agreements, fractional ownership documents, researching, analyzing, planning, drafting memoranda, and recommending solutions in various areas of taxation, including corporate tax, partnership tax, state and local tax, aviation-related tax issues, excise taxes, nonprofit issues, procedural issues. National Business Aviation Association (NBAA) attendee/volunteer.)*
  - Myriad business tax issues and diligence

- Contract and corporate drafting, negotiation, and transaction experience.

- Developed new firm marketing strategy, department-wide training in the same. Active in marketing and business development efforts including presenting at seminars, drafting articles, initiating and hosting networking events, attending networking events, internal marketing, etc.

- Additional firm involvement, including:
  - Pro bono work.
  - Firm recruiting and interviewing, successful lateral recruitment.
  - Internal mentoring.
  - Founding Associate Liaison Committee member.
  - Practice area development, e.g., creating standard documents and protocol, training new practitioners.
  - Regular contributor to firm diversity efforts.

Tarlow, Breed, Hart & Rodgers, P.C.
Associate, Taxation and Corporate; Legal Intern, 2006 - 2008
Boston, MA

- Firm's only associate on corporate law and business transactions team and only business taxation associate.

- Executive compensation issues including researching and analyzing 409A issues and drafting and revising employment agreements, severance provisions, bonus plans, stock appreciation plans, and phantom stock plans accordingly. Researched and analyzed various tax issues including general business tax issues, at-risk limitations, passive activity limitations, tax credits, withholding, partnership allocations, etc.

- Drafted and prepared asset purchase agreements, stock purchase agreements, redemption agreements, employment agreements, corporate resolutions, confidentiality agreements, non-compete agreements, operating agreements, estate planning documents, transaction diagrams, stock transfer documentation, entity formation and dissolution documentation, minute book documentation, etc. Researched and assisted with drafting and planning for other issues including tax credit sales, securities law, reorganizations, conversions, and other general corporate issues.

- Took lead position in coordinating, researching, and preparing the development of firm's corporate forms library as part of corporate forms team.

- Initiated, performed and participated in marketing research, training, events, meetings, articles, and client alerts. Researched, prepared, and presented on franchise law issues for the New England Franchise Association.

PricewaterhouseCoopers LLP
Legal Tax Intern, 2006
Boston, MA

Researched and solved various state tax law issues and problems for clients. Prepared written legal memoranda for presentation to managers, directors, partners, clients, and state revenue departments. Discussed technical tax issues with state and local revenue departments. Conducted survey studies on various tax topics by state. Attended two national training events and several local training events on state tax and various general tax topics. Also assisted with PricewaterhouseCoopers recruiting.

Hasbro, Inc.
Legal Intern, 2005
Pawtucket, RI

Researched, tracked, and summarized intellectual property rights in the entertainment field. Summarized decades of licensing history for many Hasbro brands by reading and interpreting contracts such as production agreements and music licensing agreements. Prepared brief contract summaries for Hasbro attorneys to emphasize important terms and ownership rights. Prepared spreadsheets to summarize entire licensing history of several Hasbro brands. Attended training and meetings with attorneys and paralegals.

Rhode Island Superior Court
Legal Intern, 2005
Providence, RI

Attended trials and hearings on the weekly business calendar with the assigned judge. Also attended additional trials, hearings, criminal calendar, jury qualifications, and jury instruction preparation with other judges. Researched issues and discussed findings with judge as needed.

Hasbro, Inc.
Investor Relations Intern, 2004
Pawtucket, RI

Analyzed and organized financial information as part of quarterly disclosure to investors (e.g., earnings press releases and conference calls). Chose and implemented new stock monitoring software and new investor database software. Created stock monitoring spreadsheets, budget monitoring spreadsheets, and extensive financial reference binder. Prepared financial presentations for use in executive meetings. Prepared industry financial analysis for presentation to the Hasbro Board of Directors. Monitored and recorded company and industrial news. Assisted with the annual stockholders' meeting. Attended professional conferences.

Hasbro, Inc.
Accounting Intern, International Tax Department, 2003
Pawtucket, RI

Various data analysis and organization, tax law research, and international tax return translations.

Teaching Experience

Director of Business Start-Up Clinic January 2015 - Present
Roger Williams University School of Law

Includes teaching twice-weekly classes for law students in substantive areas and practical skills that prepare them for legal practice, such as business formation, contracts, tax, intellectual property, nonprofit organizations, small businesses, client interviewing and counseling, professional responsibility and ethics, collaboration in practice, and document drafting. Supervision and guidance for law students as they serve nonprofit, entrepreneurial, social enterprise, and small business clients of the clinic on issues such as entity choice and formation, nonprofit planning and formation, intellectual property analysis and filing, owner agreements, and other contracts. Practical, hands-on, experiential learning through discussion and relevant activities. Students also learn and work through guided "case rounds" where they seek and give input on their client work and presentations. Guidance for law students as they develop and give presentations to nonprofit organizations and entrepreneurial groups.

Adjunct Professor, Contract Drafting & Transactional Lawyering Course Periodically since 2016
Roger Williams University School of Law

Adjunct Faculty 2010 - 2016
University of Rhode Island College of Business *(15 Semesters)*
Teaching general and business law classes to MBA students and undergraduate students. I teach using the Socratic method, use in-class hypotheticals and practical examples, and draft law-school-style exams requiring issue identification and legal analysis. Topics covered in my classes include:

- Business organizations, e.g., entity selection and comparison, characteristics of each entity (issues covered include governance, governing documents, ownership, management, liability issues, effect of governing law, capital and funding approaches, tax considerations, continuity, transferability, shareholders and owners agreements, incentivizing employees)
- Contracts: elements, defenses, equitable arguments, damages
- Overview of intellectual property
- Torts: intentional, negligence, strict liability, product liability
- IRAC analysis
- Nonprofit entities: theory, state law, federal tax exemption and related rules, comparison to for-profit entities
- Constitutional law and effect on business
- Employment law issues
- Overview of United States legal system, court system, and trial procedures
- Overview of agency, employment law issues, covenants not to compete
- Ethical and professional responsibility issues

Although my students learn and discuss legal theories, legal analysis, and public policy, I also work hard to regularly integrate practicality throughout my curriculum. I believe that both approaches are necessary to offer a valuable experience that students can immediately and directly apply outside of the classroom. In addition to hypotheticals, offering pragmatic examples, and linking class topics to the industries of interest to my students, I have designed practical projects/activities for my classes. These activities solidify understanding, demonstrate application to actual business situations, and integrate various topics.

Other

- Created and offered new programs/services for law school students focused on transactional practice
- Guest lecturer, Interviewing and Counseling Class
- Designed a law school course on nonprofit organizations.

Selected Publications, Presentations, and Appearances

- Toolkit for Law Schools in Preparing Law Students for Gender Bias in Practice, National Conference of Women's Bar Associations, May 2019.
- Diversity Rules Toolkit for States Considering Adoption of ABA Model Rule 8.4(g), National Conference of Women's Bar Associations, May 2018.
- Panelist Presentation on Career Mapping and Career Transitions, RIWBA CLE, May 2018.
- Interview - "Mentorship as a Tool for Female Attorneys in New England," RI Lawyers Weekly, December 2017.
- Moderator - "Business Lawyering: The Skill of a Lifetime" Panel, Roger Williams University School of Law, October 2017
- Interview - "A Conversation with…Kate Ahern," RI Lawyers Weekly, Volume 38, Issue No. 38, September 2017.
- Presentation - "The Business of Neuropsychology - Business and Employment Issues." Brown University Post-Doctorate Program, September 2017, January 2016.
- Discussion Leader - Gender Equity Mini Hack-a-thon, National Conference of Women's Bar Association's Women's Bar Leadership Summit, New York City, August 2017.
- Presentation - RI Adoption of ABA Model Rule 8.4(g), RIWBA Ethics CLE, March 2017.
- Presentation - Steps to Start a Nonprofit, Center for Women and Enterprise, August 2016, November 2016.
- Book Review: Breaking Thorough Bias: Communication Tips for Women to Succeed at Work, National Association of Women Lawyers Women Lawyers Journal, July 2016.
- Lessons on Promoting Yourself Efficiently and Effectively, Federal Bar - Women in Tax Law, Washington D.C., April 2016.
- Moderator - Entertainment Law Panel, Roger Williams University School of Law, February 2016.
- Presentation - Creative Tips & Tricks for Getting More Out of Your Busy Lawyer Day, RI Women's Bar Association, January 2016
- Moderator - Nurturing the Sparks of Innovation Presentation at Law Librarians of New England Fall Meeting, October 2015.
- Five Things Nonprofits Should Know About: IRS Form 990, November 2014.
- Panel Presentation on Due Diligence and Documentation in Tax-Exempt Financing Transactions, National Association of Bond Lawyers, September 2014.
- Five Things Nonprofits Should Know About: Compensation, September 2014.
- Five Things Nonprofits Should Know About: Mandatory Disclosure of Documents, July 2014.
- Guest Article - Five Reasons to Schedule Your Whole Day, MyShingle, July 2014.
- Five Things Nonprofits Should Know About: Excess Benefit Taxes, May 2014.
- Five Things Nonprofits Should Know About: Lobbying & Political Campaigns, April 2014.
- Five Things Nonprofits Should Know About: Tax-Exempt Financing, March 2014.
- What to Know about Unrelated Business Taxable Income, massnonprofit.org, March 2014.
- Five Things Nonprofits Should Know About: Unrelated Business Taxable Income ("UBTI"), February 2014.
- Aircraft Purchase, Ownership, and Operation: Issues to Consider, July 2013.
- Tax Exempt Borrowing Basics - A Quick Reference Guide to Tax-Exempt Bonds, March 2013.
- Moderator - Financial Panel Presentation at Women's Summit, March 2013.

- Tax-Exempt Checkup (Tax-Exempt Issues for Nonprofit Organizations), February, 2013.
- Tax-Exempt Issuers and Borrowers Need Written Post-Issuance Compliance Policies, January 2013 & May 2013.
- Presentation to non-profit organizations on "Tax-Exempt Bonds - Essentials for Non-Profit Borrowers," January 2013.
- Tax-Exempt Issuers and Borrowers Need Written Post-Issuance Compliance Policies, January 2013.
- Presentation at the Financial Planning Association of Rhode Island's Monthly Meeting, "Understanding 409A," October 2013.
- Lack of 409A Review Puts Compensation Arrangements at Risk, May 2012.
- Don't File Your 2011 990 Before Reviewing Significant Changes to Form and Instructions, May 2012.
- "Passive Activity Losses and Business Aviation," World Aircraft Sales magazine, February 2011.
- Nonprofit Organizations – Addressing Donor Concerns, CLE Presentation, December 2010.
- "Deduct it While it's Hot! New Tax Breaks for Those Who Act Fast," Client Alert, October 2010.
- Current Tax Issues, Non-Profit Governance Issues: What Boards of Directors Need to Know, CLE Presentation, July 2010.
- Tax-Exempt Status and Tax Aspects of Ongoing Operations, Non-Profit Basics, CLE Presentation, June 2010.
- "Relief for Non-Compliance with 409A," Client Newsletter, May 2010.
- IRS Form 990: Issues for Borrowers with Tax-Exempt Bonds, Presentation to Non-Profit Organizations, New Hampshire Health and Education Facilities Authority (NHHEFA) Conference, May 2010.
- "Illinois Supreme Court Upholds Revocation of Hospital's State Property Tax Exemption," ABA Health eSource, Co-Auth., April 2010.
- "The Provena Case: State & Federal Tax Exemption Implications for Charitable Health Care Providers," Client Alert, Co-Auth., April 2010.
- Presentation at the Women's Summit 2010, on "Suddenly Single: Smart Planning for the Female Client in Transition," March 2010.
- The New Form 990, Presentation to Independent Schools, A Goldmine of Tax-Exempt Bond Financing Strategies, Sponsored by George K. Baum & Company, Hinckley, Allen & Snyder, January 2010.
- Tax Issues for Litigators, CLE Presentation, December 2010.
- "Effects of Excess Benefit Transactions on Tax-Exempt Status," Client Alert, November 2009.
- "Taxation of Debt Cancellation and Modification," Client Alert, October 2009.
- "Establishing a Presumption That Compensation Is Not an Excess Benefit Subject to Excise Taxes," Client Alert, July 2009.
- Tax Treatment of Debt Obligations in Today's Recessionary Economy, CLE Presentation, June 2009.
- "Executive Compensation Limits for TARP Recipients Under Stimulus Legislation," Client Newsletter, May 2009.