

GARRETT PRATT

prattg@missouri.edu

TEACHING EXPERIENCE

University of Missouri School of Law

Associate Adjunct Professor of Law

Columbia, Missouri

2022 to Present

- Courses Taught: Bankruptcy & Tax-Exempt Organizations
- Faculty advisor for student notes, *Missouri Law Review* and *Business Entrepreneurship & Tax Law Review*

University of Missouri-Kansas City School of Law

Co-Instructor

Kansas City, Missouri

2020

- Courses Taught: Tax Procedure (J.D./Tax LL.M. course)

LAW JOURNAL PUBLICATIONS

Harmonizing Conversion and the Means Test in Bankruptcy, 3 BUS. ENTREPRENEURSHIP & TAX L. REV. 36 (2019) (co-author with Michelle Arnopol Cecil and Daniel W. Graves)

- Cited by *In re Stroh*, 2020 WL 2125884 (Bankr. S.D.N.Y. May 4, 2020)

Will Regulations Prevent Litigation: Analysis of U.S. Treasury Department 2017 Revenue Proposals on Conservation Easement Deductions, 1 BUS. ENTREPRENEURSHIP & TAX L. REV. 320 (2017)

To Peat Mine or Not to Peat Mine: The Supreme Court's Opportunity to Determine if a Clean Water Act Approved Jurisdictional Determination Affects a Landowner's Legal Rights, 22 J. ENVTL. & SUSTAINABILITY L. 269 (2016)

ADDITIONAL PUBLICATIONS

- **American Bankruptcy Institute (ABI)**
 - *2019 Noteworthy Bankruptcy Opinion Digest* (co-author) (Oct. 2020)
 - *Equitable Doctrines in Bankruptcy* (co-author) (Oct. 2017)
- **Benefits Link**
 - *More Participant Friendly Guidance from IRS in Light of COVID-19: This Time, It's Cafeteria Plans* (June 2020)
 - *Latest IRS Guidance on CARES Act Retirement Plan Provisions* (June 2020)
 - *Employer Documentation Required to Support New Paid Leave, and Related Tax Credits Detailed by DOL and IRS* (Apr. 2020)
- **Chronicle of Philanthropy**
 - [*Easy Steps Charities and Foundations Can Take to Safeguard Election Day* \(co-author\) \(Sept. 2020\)](#)
- **Kansas City Bankruptcy Bar Association**
 - *2020 10th Circuit Bankruptcy Case Law Update* (co-author) (Jan. 2020)

- **Missouri Bar**
 - *2020 8th Circuit Bankruptcy Case Law Update* (co-author) (Mar. 2019)
 - *2019 8th Circuit Bankruptcy Case Law Update* (co-author) (Mar. 2018)

PROFESSIONAL EXPERIENCE

Internal Revenue Service, Office of Chief Counsel Kansas City, Missouri
 Senior Attorney (Large Business & International division) *2022 to Present*

Lathrop GPM LLP Kansas City, Missouri
 Business Transactions & Tax Associate Attorney *2019-2022*

U.S. Bankruptcy Court for the Western District of Missouri Kansas City, Missouri
 Two-Year Term Law Clerk to Hon. Brian T. Fenimore *2017-2019*

EDUCATION

University of Missouri-Kansas City School of Law Kansas City, Missouri
 LL.M. in Taxation *2017-2019*

- Outstanding Tax LL.M. Award
- CALI Award: Tax Procedure

University of Missouri School of Law Columbia, Missouri
 J.D. & Transactional Tax Law Concentration with Honors *2014-2017*

- Managing Editor, *Business, Entrepreneurship & Tax Law Review*
- Daniel B. Johnson Award (Highest G.P.A. of 3L from Southwest Missouri)
- 2015 Best Student Submission Award
- CALI Awards: Taxation of Property Transactions & Tax-Exempt Organizations

University of Missouri-Columbia Columbia, Missouri
 B.A. Viola Performance, *magna cum laude* *2011-2016*

PRESENTATIONS

- **Kansas City Bankruptcy Bar Association**
 - Panelist, *Bankruptcy Clerkships* (July 2022)
 - CLE Presenter, *2020 10th Circuit Bankruptcy Case Law Update* (Jan. 2020)
- **University of Missouri-Kansas City School of Law**
 - CLE Presenter, *Corporate Tax Update* (Jan. 2022 and Jan. 2023)
 - Guest Lecturer, *Introduction to Bankruptcy* (July 2019 & 2020, June 2023)
 - Panelist, *Applying to Federal Clerkships* (Oct. 2019)
- **University of Missouri School of Law**
 - Moderator, *Q&A with Hon. Dennis R. Dow* (Oct. 2022)
 - Panelist, *Applying to Federal Clerkships* (Mar. 2022)

- **University of Missouri-Columbia, Trulaske School of Business**
 - Guest Lecturer, *Legal Aspects of Business Organization and Operation* (lectured on secured transactions) (Oct. 2022)
 - Guest Lecturer, *Legal Aspects of Business Organization and Operation* (lectured on bankruptcy) (Nov. 2022)
- **Webster University MBA Program**
 - Guest Lecturer, *Conservation Easements and the Multicapital Scorecard* (Feb. 2020)

PRO BONO LEGAL WORK

- **Volunteer Income Tax Assistance**
 - Site Coordinator, Operation Breakthrough *2022 to Present*
 - Income Tax Preparer, University of Missouri School of Law *2017*
- **The Advocates for Human Rights** *2020-2022*
- **Volunteer Attorney Project (Legal Aid of Western Missouri)** *2019-2022*

PROFESSIONAL ASSOCIATIONS

- **American Bankruptcy Institute** *2017 to Present*
- **American Bar Association Section of Taxation** *2016 to Present*
- **Credit Abuse Resistance Education (CARE)** *2018 to Present*
 - Co-Chair of Kansas City Chapter *2022 to Present*
 - Advisory Board Member *2019 to Present*
- **Heart of America Tax Institute** *2021-2022*

BAR ADMISSIONS

- United States Tax Court *2022 to Present*
- Kansas *2020 to Present*
- Missouri *2017 to Present*

LANGUAGES

- English (fluent)
- Spanish (conversational)
- French (conversational)