

KHRISTA JOHNSON

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EDUCATION

HARVARD LAW SCHOOL, J.D. *cum laude*

June 2003

Activities: Freshman Resident Advisor for Harvard College, Women's Law Association, Christian Fellowship, International Law Society, Consortium on Global Leadership.

HARVARD COLLEGE, A.B. *magna cum laude in English*

June 1998

Honors: John B. Harvard Scholarship for Academic Achievement of the Highest Distinction. Elizabeth Cary Agassiz Scholar. Harvard Faculty Scholarship. Dean's List. University Endorsement for the Rhodes Scholarship. Radcliffe College Presidential Commendation. Kappa Alpha Theta Scholarship Award.

ACADEMIC EXPERIENCE

PEPPERDINE UNIVERSITY SCHOOL OF LAW, Malibu, CA

January 2011- Present

Associate Professor.

Courses: Federal Income Taxation, Taxation of Business Entities, International Taxation, and Criminal Law

Research: Primarily in areas of international tax and nonprofits

Service: Curriculum Committee, Faculty Advisor for Tax Clinic

PEPPERDINE UNIVERSITY SCHOOL OF LAW, London, UK

April 2009- January 2010

Adjunct Professor. Prepared lectures and conducted classes for Federal Income Taxation as part of the London Program.

PROFESSIONAL EXPERIENCE

MORGAN, LEWIS & BOCKIUS, London, UK

April 2009- November 2010

- Advised U.S. persons conducting business or residing abroad on all aspects of international taxation (corporate, estate planning, trust planning, information reporting)
- Advised on U.S. and cross-border charitable giving and structuring
- Coordinated pension planning and loan structuring

WITHERS LLP, London, UK

January 2007- February 2009

- Advised high net worth individuals on U.S. estate tax and income tax planning
- Drafted U.S./U.K. planning documents
- Advised individuals and charitable entities on optimizing cross-border charitable giving and structuring

U.S. COURT OF APPEALS FOR THE SECOND CIRCUIT, New York, NY

2005-2006 Term

Judicial Law Clerk to the Honorable Barrington D. Parker.

- Composed bench memoranda on cases presented at oral argument each month
- Drafted and edited opinions, orders, and memoranda of law

LATHAM & WATKINS LLP, Los Angeles, CA

October 2003- September 2005

Associate.

- Conducted review of, and collaborated with Global Chair of Tax Department, on tax aspects of acquisitions and dispositions
- Prepared opinions and certificates associated with mergers, the issuance of collateralized debt obligations, and REIT offerings
- Drafted instruments and conducted negotiations associated with estate planning
- Composed and presented policy paper on single-member LLCs before Internal Revenue Service and Treasury Department

LATHAM & WATKINS LLP, Washington, D.C.

Summer 2001 & 2002

Summer Associate.

- Conducted legal research on tax, telecommunications, federal and state statutes, international law, and constitutional law
- Composed tax memorandum on independent contractor status
- Collaborated on brief submitted to Supreme Court

STEPTOE & JOHNSON LLP, Washington, D.C.

Summer 2002

Summer Associate.

- Conducted legal research on state statutes, communications, contracts, and international trade
- Composed memorandum used in writing brief for antidumping case before Department of Commerce

PUBLICATIONS

The Charitable Deduction Games: Are the Laws in Your Favor?, 5 COLUM. J. TAX L. 69 (2014).

The Charitable Deduction Games: Catching Change, 31 GA. ST. U. L. REV. 289 (2014).

The Charitable Deduction Games: Mimicking Impact Investing, 17 U. PA. J. BUS. L. 1257 (2015).

Dual-Qualified Structures: A Tax-Efficient Solution for Charitable Giving in the US and UK, FAMILY FOUNDATION ADVISOR, September/October 2008.

Charitable Uses in the US, Richard Cassell and Khrista McCarden, OFFSHORE INVESTMENT, July/August 2007 (published in association with 17th Oxford Offshore Symposium, Jesus College, Oxford University).

The Deductibility of Contributions to Single-Member LLCs Owned by Tax-Exempt Organizations, 2005 TAX NOTES TODAY, 115-36 (2005), available at <http://www.lacba.org/showpage.cfm?pageid=5466>.

European Commission Extends State Aid Regime for Film Production, 34 TAX NOTES INT'L, 1112 (2004), reprinted in 2004 WORLDWIDE TAX DAILY, 111-11 (2004).

California Legislation Affecting Nonprofits-The "Nonprofit Integrity Act of 2004," available at <http://www.venulex.net/firms/authordetails.asp?activityid=3&authorID=2477>.

SELECTED PRESENTATIONS

“*The American Exodus: An Examination of Expatriation*” – Junior Tax Faculty Forum, UC Irvine School of Law, Irvine, California (June 11, 2015-remote)

“*The Philanthropic Sector and Radical Reform*” Panelist/Presenter, AALS Annual Meeting, Nonprofit and Philanthropy Law Section, New York, New York (January 2016)

“*The Charitable Deduction Games: Building a More Efficient Charitable Market*” – Junior Tax Faculty Forum, American University, Washington, D.C. (June 6-7, 2014)

“*The Charitable Deduction Games: Catching Change*” – Junior Tax Faculty Forum, University of Miami, Miami, Florida (May 23-24, 2013)

“*The Charitable Deduction Games: Are the Laws in Your Favor?*” – 66th Congress of the International Fiscal Association, International Tax Research Symposium, Boston, MA (September 30, 2012); Loyola Tax Policy Colloquium, Los Angeles, CA (October 15, 2012); and Washburn University School of Law Tax Law Colloquium, Topeka, KS (April 20, 2012)

“*What if you have US donors?*” – Major Gift Tax Issues, Interactive Workshop for Fundraisers and Advisers, European Association for Planned Giving, London, UK (November 2007, March 2008, and September 2008)

“*Transatlantic Giving*” – STEP Philanthropy Conference, London, UK (September 2008)

PROFESSIONAL ACTIVITIES AND SERVICE

- Elected to AALS Nonprofit and Philanthropy Law Section’s Executive Committee
- Selected as Contributing Editor for Nonprofit Law Professors Blog

BAR ADMISSIONS AND ACTIVITIES

MEMBER OF THE STATE BAR OF CALIFORNIA

December 2003

State Bar Taxation Section and Los Angeles County Bar Association of Tax-Exempt Organizations Committee. Selected as 2005 Washington, D.C. Delegate.

COMMUNITY SERVICE AND VOLUNTEERING

- Lay Pastor, Holy Trinity Brompton (HTB)
- Harvard Law School Alumni of the UK, Board Member
- Harvard Class of 1998 Reunion Officer and Fundraising Committee Member
- Harvard Alumni Marshall for 2008 Commencement
- Harvard Law School Class Agent
- Integrity, Inc., *Young Professionals Committee.* Organized and participated in fundraising activities for substance abuse prevention and related service programs.
- Served as presenter at Med-Air concert for Syrian and Iraqi children relief efforts
- Organized fundraiser in support of water pump purchase through collaboration with Med-Air
- Organized inter-church social fundraiser in support of Med-Air’s Haiti relief effort
- Organized event to raise awareness on homelessness; participated in Global Poverty Project meetings

- Collaborated on elderly projects, including Concerts for the Elderly, visits to nursing homes, and teas
- Participated in activities for low-income families residing in housing developments in London