

Partner and Co-Chair, Structured Finance and Securitization Department

Structured Finance and Securitization

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Anna-Liza Harris advises clients on tax issues related to asset-backed securitizations, residential and multifamily mortgage-backed securitizations, derivatives, and domestic and cross-border financing transactions. She is national cochair of Katten's Structured Finance and Securitization practice and a partner in the Tax practice.

### **Designer of structured products**

An important aspect of Anna-Liza's practice is designing innovative securitization structures. These include many "first of their kind" transactions that require both creativity and extensive market knowledge to develop. Anna-Liza has worked with a broad range of financial assets including distressed and non-performing debt, debt secured by esoteric assets, synthetics and debt issued in revolving structures.

Anna-Liza works with clients ranging from first-time issuers to frequent market participants. She counsels clients on the taxation of investment vehicles, including REMICs, grantor trusts and offshore funds. Anna-Liza also has experience with the tax concerns of private equity funds and hedge funds. She is a past chair and active member of the Structured Finance Association's (SFA's) Tax Policy Committee.

### Recognitions

Recognized or listed in the following:

- Best Lawyers in America
  - Securitization and Structured Finance Law, 2024–2026
- Chambers Global
  - Capital Markets: Securitisation: Tax, USA, Band One USA, 2021–2025
- Chambers USA
  - Capital Markets: Securitisation, 2017–2020
  - Capital Markets: Securitisation: Tax, Band One 2020–2025

#### **Practices**

- Commercial Mortgage-Backed Securities
- Private Credit
- Real Estate Finance and Lending
- Structured Finance and Securitization
- Structured Products
- Transactional Tax Planning

#### **Industries**

Finance and Financial Markets

#### **Education**

- JD, Georgetown University Law Center
- BSFS, Georgetown University

### **Bar Admissions**

District of Columbia

### **Court Admissions**

- US Tax Court
- US District Court, District of Columbia

#### **Community Involvements**

- American Bar Association, Taxation Section
- Bar Association of the District of Columbia, Taxation Section, Financial Products Committee
- Structured Finance Association, Tax Policy Committee and Legal Counsel Committee
- Structured Finance Foundation, Chair of the Board of Trustees

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- Structured Finance Industry Group
  - Reggie Imamura Award, 2018
- The Legal 500 United States
  - Recommended Attorney, 2013–2025

### **News**

- Katten Celebrates 101 Attorneys Honored by Best Lawyers® (August 21, 2025)
- Katten Receives High Marks in the Legal 500 US 2025 Guide (June 11, 2025)
- Chambers USA 2025 Ranks Katten as Leading Law Firm (June 5, 2025)
- Katten's Leading Structured Finance Team Adds Karen Anzalone (May 05, 2025)
- Katten Scores High Marks in Chambers Global 2025 Guide (February 13, 2025)
- Katten Attorneys Recognized as Best Lawyers® and Best Lawyers:
  Ones to Watch® Award Recipients (August 15, 2024)
- Katten Highly Ranked in Legal 500 United States 2024 (June 12, 2024)
- Katten Receives High Marks in Chambers USA Guide 2024 (June 6, 2024)
- Katten Ranked as Leader in Chambers Global Guide 2024 (February 15, 2024)
- Katten's Structured Finance and Securitization Practice has a Strong Showing on Asset-Backed Alert 2023 League Tables (January 23, 2024)
- Katten Attorneys Distinguished by Best Lawyers® (August 17, 2023)
- Katten Lauded in The Legal 500 United States 2023 (June 9, 2023)
- Katten Boosts Rankings in Chambers USA Guide 2023 (June 1, 2023)
- Katten Lauded in Chambers Global Guide 2023 (February 16, 2023)
- Katten Awarded Top Ranking in Structured Finance: Securitization in The Legal 500 United States 2022 (June 8, 2022)

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- Katten Ranked Leading Law Firm by Chambers USA 2022 (June 1, 2022)
- Katten Receives Top Billing by Chambers Global in Banking & Finance, Bankruptcy, Derivatives, Hedge Funds and Securitisation (February 17, 2022)
- Katten's Claudine Chen-Young to Head Women in Securitization (January 25, 2022)
- Coronavirus (COVID-19) Resource Center (November 10, 2021)
- Katten Receives High Marks in Derivatives, M&A and Securitization in The Legal 500 United States 2021 Guide (June 10, 2021)
- Katten Boosts Rankings in Chambers USA 2021 (May 20, 2021)
- Katten Partner Anna-Liza Harris Named Chair of the Board of Trustees for the Structured Finance Foundation (April 28, 2021)
- Katten Praised by Chambers Global in Banking & Finance,
  Derivatives, Hedge Funds and Securitisation (February 19, 2021)
- Anna-Liza Harris Talks TALF Relief With Alt Credit (May 26, 2020)
- Katten Rated Top Law Firm by Chambers USA 2020 (April 23, 2020)
- Anna-Liza Harris Selected for Structured Finance Association
  Executive Committee (October 17, 2019)
- Katten Praised in The Legal 500 United States 2019 Guide (June 11, 2019)
- Katten Lauded Top Ranked Law Firm by Chambers USA 2019 (April 25, 2019)
- Katten Forms Federal Opportunity Zone Working Group (October 12, 2018)
- Katten Participates in Ford's Global Day of Service (September 27, 2018)
- Katten Distinguished by The Legal 500 United States (June 14, 2018)
- Katten Rated as Leading Law Firm by Chambers USA 2018 (May 3, 2018)
- Anna-Liza Harris Honored With SFIG 2018 Reggie Imamura Award for Outstanding Contribution to Women in Securitization (January 22, 2018)

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- Katten Adds Claudine Chen-Young to Structured Finance and Securitization Team (September 18, 2017)
- Anna-Liza Harris Named to SFIG Board of Directors (July 19, 2017)
- Katten Distinguished by The Legal 500 United States 2017 (May 31, 2017)
- Katten Recognized as Leading Law Firm by Chambers USA 2017 (May 30, 2017)
- Anna-Liza Harris Featured at Women in Securitization Event (December 9, 2016)
- The *Commercial Observer* Profiles Partner Anna-Liza Harris (September 7, 2016)
- Eighteen Katten Practices and 70 Attorneys Recognized by The Legal 500 United States 2016 (June 17, 2016)
- Eight Katten Practices and Forty-Two Attorneys Recognized by The Legal 500 United States 2014 (July 3, 2014)
- Anna-Liza Harris, Co-Head of the Structured Finance and Securitization Practice, Quoted in Asset Securitization Report Regarding Global Trade Finance Securitizations (May 5, 2014)
- Anna-Liza Harris, Co-head of the Structured Finance and Securitization Practice, Comments on Cross-Border Securitizations in Asset Securitization Report (January 27, 2014)
- Katten's Work on the Goethals Bridge Replacement Project Highlighted (November 8, 2013)
- Katten Is Number One Issuer Counsel in Structured Finance (July 15, 2013)
- Six Katten Practices and Twenty-Four Attorneys Distinguished by The Legal 500 United States 2013 (June 4, 2013)
- Katten Welcomes Prominent Structured Finance Group (November 2, 2010)

#### **Publications**

- ESG Guidepost | Issue 21 (January 2025)
- US Treasury and IRS Unveil Proposed Regulations for Commercial EV Tax Credit, Sparking Questions on Recapture Provisions (January 21, 2025)
- US Treasury Releases Final Regulations for \$7,500 EV Tax Credit,
  Maintains Exclusions for Foreign Entities of Concern (May 3, 2024)

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- Electric Vehicle Tax Credits: An Update | Pratt's Energy Law Report (May 2024)
- Third Circuit Says Statutory Trusts are 'Covered Persons' Under Consumer Financial Protection Act (March 22, 2024)
- ESG Guidepost | Issue 11 (February 2024)
- Updates on EV Tax Credits (February 26, 2024)
- ESG Guidepost | Issue 2 (May 2023)
- Treasury and IRS Release Proposed Regulations on Consumer Electric Vehicle Tax Credits (April 10, 2023)
- Financial Markets and Funds Quick Take | Issue 11 (February 21, 2023)
- SEC Delays Enforcement of Rule 15c2-11 Compliance (January 31, 2023)
- Treasury Releases Guidance on Electric Vehicle Tax Credits (January 3, 2023)
- IRS Issues Guidance on "Qualified Manufacturer" Requirements for New Electric Vehicle Tax Credits (December 20, 2022)
- California Court of Appeal Ruling Limits Application of Default Interest (November 8, 2022)
- SCOTUS Ruling in FHFA Case: Unintended Consequences All Around (June 20, 2021)
- Structured Finance Year in Review and the Outlook for 2021 | Key Takeaways (December 23, 2020)
- New IRS Guidance on Forbearances and Modifications of Mortgage Loans as a Result of COVID-19 (April 14, 2020)
- The CARES Act Stimulus Bill: Tax Changes to Improve Liquidity for Businesses, Assist Employers and Stimulate the Economy (April 6, 2020)
- Additional Proposed Regulations Issued Regarding Opportunity Zones (April 23, 2019)
- Qualified Opportunity Zone Proposed Regulations Q&As (October 22, 2018)
- Are You Ready for the New Partnership Audit Regime? (July 12, 2018)
- New Partnership Audit Regime Set to Take Effect in 2018, Proactive Planning Recommended (August 7, 2017)

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- IRS Issues New FATCA Regulations (February 21, 2014)
- Treasury Issues Proposed Regulations Treating CDS as NPCs (September 29, 2011)

### **Presentations and Events**

- MFA Tax Forum (December 15, 2021) | Presenter
- SFIG Vegas 2019 (February 24–27, 2019) | Participant | Law Firm of the Future: Successfully Managing the Modern Practice
- 24th Annual ABS East Conference (September 23–25, 2018) |
  Participant | Women's Networking Breakfast
- Flying Private: Owning, Operating and Financing Corporate Aircraft (October 19, 2017) | Presenter
- Flying Private: Owning, Leasing, Sharing and Financing Corporate Aircraft (October 6, 2016) | Presenter
- Flying Private: Owning, Leasing, Sharing and Financing Corporate Aircraft (March 16, 2016) | Presenter
- ABS Vegas 2016 (February 28–March 2, 2016) | Panelist | Women in Securitization
- 21st Annual ABS East (September 16–18, 2015) | Panelist | Women in Securitization
- The 20th Annual ABS East Conference (September 21–23, 2014) |
   Panelist | Key Accounting and Tax Developments and How They
   Will Affect the ABS Market
- The Structured Finance Industry Group's Conference ABS Vegas 2014 (January 21–24, 2014) | Panelist | Global Trade and Commodity Finance: The Next Emerging Securitization Asset Class?
- The 19th Annual ABS East Conference (October 6–8, 2013) |
   Panelist | Key Accounting and Tax Developments and How They
   Will Affect the ABS Market