

## **Pamela R. Kinard**

Ms. Kinard is currently a Special Counsel in the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). She is the reviewer of several guidance projects, including regulations on governmental plans, application of the normal retirement age requirements to governmental plans, qualified plan loan offsets, multiple employer plans, two notices on remote notarization for certain participant elections, and several SECURE Act provisions, including qualified birth or adoption distributions. She received her LL.M. degree in taxation from Georgetown Law School in 1997, a law degree from Cornell Law School in 1993, and a BA in Political Science from American University. She was Managing Editor of the Cornell Law Review in 1993. Her note, "Women in the Crossfire: Should the Court Allow It?" was published in 78 Cornell Law Review, 252 (1993).