

Nancy Ortmeyer Kuhn

Shareholder

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Nancy Kuhn has a strong and diverse background in tax planning, tax policy, representation of taxpayers before the IRS and general litigation. She supports clients including domestic and foreign high net-worth individuals, corporations, nonprofit organizations, and domestic and foreign limited liability entities in a variety of federal and state tax and non-tax matters and litigation in federal and state courts.

In matters involving general litigation and before the IRS, she has represented many taxpayers and companies with complex structures including joint ventures and domestic/international affiliated entities undergoing IRS audits, IRS appeals and collections. Her prior experiences, both as an attorney-advisor at the United States Tax Court and as a litigator for the IRS provide her with valuable perspective to help anticipate and mitigate the impact of clients' disputes. As a client summarized "If you get a letter from the IRS, call Nancy Kuhn!" Another client noted "I needed somebody who speaks their [IRS] language. The petition you wrote is valuable... thanks for your excellent work, Nancy."

Nancy recognizes how emotionally and financially distressing disputes with the IRS can be and strives to minimize the strain on clients, who



Bar & Court Admissions

Maryland

District of Columbia

Colorado

U.S. Court of Appeals,
District of Columbia
Circuit

U.S. Court of Appeals, 6th
Circuit

U.S. Court of Appeals, 11th
Circuit

U.S. District Court for the
District of Columbia

U.S. Tax Court

Education

University of Denver
Sturm College of Law,
LL.M., 1989

University of Colorado
Law School, J.D., 1988

University of Minnesota,
M.F.A., 1984

Cornell College, B.A., 1978,
Magna Cum Laude

appreciate her calm and systematic approach to resolving issues. One recent client commented that they “don’t know how they would have survived without her.” And another client, “I knew I found the right expert to help when you first talked to me.”

Nancy frequently counsels clients who are in the planning stages of philanthropy, ensuring compliance with the Internal Revenue Code. She regularly advises public charities and private foundations (501(c)(3)); social welfare and business leagues (dark money) groups (501(c)(4) and 501(c)(6)); and social clubs (501(c)(7)). She also advises individuals and corporate entities with regard to foreign and domestic tax issues, along with related business issues including complex litigation in federal and state courts. Nancy is an expert witness and advisor regarding syndicated charitable conservation easements and nonprofit board governance.

Nancy is a member of the Board of Directors of the Women’s Bar Association of the District of Columbia and a Board member of 131 & Counting, an organization celebrating women in the U.S. Congress. She also serves as co-chair of the firm’s Tax Practice and Exempt-Organization Practice.

Prior to joining Shulman Rogers, Nancy was Chair of the Tax Practice at Jackson & Campbell and Of Counsel with a D.C. law firm specializing in federal tax matters. She also served with the IRS for ten years, primarily litigating before the United States Tax Court on behalf of the government, and previously served as an attorney-advisor at the United States Tax Court. Before law school, Nancy was a professional musician and Fulbright Scholar in Trondheim, Norway.

Active in the community, Nancy is a member of a variety of organizations. She sings with, and is President of, Washington's premier adult chorus, the Washington Chorus, which performs frequently at The John F. Kennedy Center for the Performing Arts and the Music Center at Strathmore. She is a long-distance runner and directs a handbell choir.

Results

Private Practice

- Working for over 20 years with a nonprofit client focused on scientific research to delineate accepted roles for the primary §501(c)(3) organization, the related for-profit corporation and multiple §501(c)(3) and §501(c)(4) related entities.
- Work with multiple clients with multiple related entities including structures with a: §501(c)(3) public charity; §501(c)(4) social welfare organization for lobbying activities; and occasionally a Political Action Committee for political activities. Many of these nonprofit structures also incorporate a wholly owned for-profit subsidiary and/or a single-member charitable LLC.
- Worked with two large hospital nonprofits to accomplish a very successful corporate merger.
- Worked with a fraternal beneficiary society, §501(c)(8) organization, to establish multiple §501(c)(3) and §501(c)(4) organizations to carry out a variety of charitable and social welfare work, including lobbying. Led a team to counter an IRS audit focused on unrelated business taxable income and other profit-adjacent activities.

- Successfully represented an individual in a hotly contested tax matter, achieving Innocent Spouse Relief from the IRS so that her client is no longer liable for the taxes at issue.
- In a complex IRS matter, successfully secured a payment plan that will enable her client to resolve their longstanding IRS issues without further turmoil.

Expert Witness

- Lawsuit between two related charities. Serve as expert witness to opine regarding operational norms of charities.
- Lawsuit related to charitable conservation easements. Served as expert witness regarding liability of professionals who provided tax opinion letter.

Internal Revenue Service

- Worked as Counsel at the IRS to monitor exempt organization activities, including working with charities to resolve organizational and operational shortcomings. (1995-2000)
- Worked to resolve conflicts and excessive overlap in governance among related organizations to better define and differentiate the related nonprofit and for-profit corporate entities.

Recognition

- Washington D.C. Super Lawyers, 2020-2022