

Nancy Ortmeyer Kuhn

Shareholder

T 301-230-5232

F 301-230-2891

E nkuhn@shulmanrogers.com

Nancy Ortmeyer Kuhn chairs Shulman Rogers' Nonprofit and Exempt Organizations Practice and co-chairs the firm's Tax Practice, bringing deep experience in federal and state tax matters, IRS disputes, nonprofit law, and complex litigation. Her clients range from domestic and foreign high-net-worth individuals and corporations to nonprofit organizations and limited liability entities across the country.

Before entering private practice, Nancy served as an attorney-advisor at the United States Tax Court and spent ten years at the Internal Revenue Service, primarily litigating on behalf of the government. That background gives her a distinctive vantage point when advocating for clients in audits, appeals, and collections matters involving complex structures like joint ventures and domestic and international affiliated entities.



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

As one of the region's leading authorities on exempt organizations, Nancy counsels public charities and private foundations under Section 501(c)(3), social welfare and business league organizations under Sections 501(c)(4) and 501(c)(6), labor organizations under Section 501(c)(5), and social clubs under Section 501(c)(7). Her work spans philanthropic planning, Internal Revenue Code compliance, and complex multi-entity nonprofit structures involving for-profit subsidiaries, single-member charitable LLCs, lobbying vehicles, and political action committees. She also serves as an expert witness and advisor on syndicated charitable conservation easements and nonprofit board governance, and has published extensively on conservation easement issues in *Bloomberg Tax*.

IRS disputes come with real financial and emotional stakes, and clients consistently describe Nancy's approach as calm, systematic, and reassuring, even in high-pressure situations. She is as focused on minimizing strain as she is on winning results.

Nancy is active in the legal community and the arts. She serves on the Board of Directors of the Women's Bar Association of the District of Columbia and as a board member of 131 & Counting, an organization celebrating women in the U.S. Congress. She is also President of the Washington Chorus, which performs at the John F. Kennedy Center for the Performing Arts, the Music Center at Strathmore, and Meyerhoff Symphony Hall.

Nancy earned her LL.M. from the University of Denver Sturm College of Law and her J.D. from the University of Colorado Law School. She holds a Master of Fine Arts from the University of Minnesota and a B.A., magna cum laude, from Cornell College. She is admitted to practice in Maryland, Washington, D.C., and Colorado, and before the U.S. Tax Court, the U.S. District Court for the District of Columbia, and the U.S. Courts of Appeals for the District of Columbia, Sixth, and Eleventh Circuits.

Results

Private Practice

- Advised a nonprofit client focused on scientific research for over 20 years, delineating 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.
- Counseled multiple clients with complex multi-entity structures including a §501(c)(3) public charity, a §501(c)(4) social welfare organization for lobbying activities, and occasionally a Political Action Committee. Many of these structures also incorporate a wholly owned for-profit subsidiary and/or a single-member charitable LLC.
- Advised two large hospital nonprofits through a successful corporate merger.
- Counseled a fraternal beneficiary society, §501(c)(8) organization, in establishing multiple §501(c)(3) and §501(c)(4) organizations to carry out charitable and social welfare work, including lobbying. Led a team countering an IRS audit focused on unrelated business taxable income and other profit-adjacent activities.
- Successfully represented an individual in a contested tax matter, achieving Innocent Spouse Relief from the IRS, relieving the client of liability for the taxes at issue.
- Secured a payment plan in a complex IRS matter, enabling the client to resolve longstanding tax issues without further disruption.

Expert Witness

- Served as expert witness in a lawsuit between two related charities, opining on the operational norms of charitable organizations.
- Served as expert witness in a lawsuit involving charitable conservation easements, addressing the liability of professionals who provided a tax opinion letter.

Internal Revenue Service

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

Recognition

- Bethesda Magazine, Top Tax Attorney, 2025
 - Washington D.C. Super Lawyers, 2020–2022
-

WWW.SHULMANROGERS.COM