



## Susan Combs

Partner

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**Susan handles complicated and novel tax disputes and controversies for corporations, partnerships, start-ups, estates, and individuals.**

### PRACTICES

Tax and Benefits  
 Tax Controversy  
 Commercial Litigation  
 Workplace Safety and Emergency Response  
 Environmental and Natural Resources Litigation  
 Income Tax

### INDUSTRIES

Technology, Communications, and Media  
 Energy and Resources  
 Cannabis

### EDUCATION

University of Michigan, B.S., 1997  
 School of Natural Resources & Environment  
 Graduated with Distinction

University of Notre Dame Law School,  
 J.D., 2001  
*magna cum laude*  
 Law Review; Article Editor

### BAR ADMISSIONS

Wyoming

### COURT ADMISSIONS

U.S. Court of Appeals for the Fourth Circuit  
 U.S. Court of Appeals for the Seventh Circuit  
 U.S. Court of Appeals for the Tenth Circuit  
 U.S. Tax Court

**Tax Controversy and Litigation.** Susan's representation spans across industries including the technology, energy, healthcare, financial, and consumer sectors. Her cases and controversies typically involve high dollar amounts and tend to include international tax, transfer pricing, intellectual property, economic substance, and other high-profile areas of tax dispute.

While Susan is well-versed in providing tax advice to clients to mitigate risks pre-controversy, she is often engaged in matters that are already controversies. Susan often helps clients navigate Internal Revenue Service (IRS) examinations and advocates on behalf of clients in the IRS appeals process. She has achieved numerous favorable settlements of tax disputes at the audit, appeals, and litigation stages. When a matter requires litigation, Susan draws on her over 20 years of litigation experience when she represents clients in the US Tax Court, federal district courts, state courts, and appellate courts throughout the country.

**Workplace Safety.** Susan has defended clients in regulatory enforcement actions, including matters before the Occupational Safety and Health Review Commission. She has also led multiple investigations and defended clients in civil litigation following severe industrial incidents.

Before joining Holland & Hart, Susan served as a law clerk on the US Court of Appeals for the Seventh Circuit. She is licensed to practice in the US Tax Court, Wyoming state and federal courts, and the US Courts of Appeal for the Fourth, Seventh, and Tenth Circuits.

Susan is the Administrative Partner of the Jackson Hole office.

### CLIENT RESULTS

#### Representative Matters

Represent large public company in audit and appeals before the Internal Revenue Service and litigation in the U.S. Tax Court.

Obtained favorable ruling in federal district court vacating an agency citation on grounds of federal preemption.

Successfully protected a client's trade secrets against former employee through litigation.

Won favorable trial verdict for real estate company against professional negligence claims.

Won summary judgment on behalf of company against personal injury claims.

## **PUBLICATIONS**

"[Tax Court Denies Coca-Cola's Request for Reconsideration in Pivotal Transfer Pricing Case](#)," *Holland & Hart News Update*, Co-Author, 12/01/2021

"Toxic Torts," *Environmental Regulation*, excerpted from the *Second Edition of the American Law of Mining*, Chapter 178, 2018

## **SPEAKING ENGAGEMENTS**

"Important Developments in Tax Controversy Procedure and Practice," *2022 Holland & Hart Wyoming Tax Conference*, 05/19/2022

"How to Hash it Out with the IRS," *Cannabis Higher Learning: Your Legal Roadmap*, 04/19/2022

"Important Developments in Tax Administrative Practice," *Moderator, ABA Virtual 2022 Midyear Tax Meeting*, 02/02/2022

"Tax Controversy Update," *2021 Holland & Hart Tax Conference*, 12/07/2021

"Hot Topics in Federal Controversy: Part II," *Holland & Hart 2021 Utah Tax Conference*, 11/18/2021

"Boom Goes the Canon: Interpretation and Judicial Deference Trends and Tools," *TEI Denver Chapter Federal Tax Day*, 11/03/2021

"Federal Tax Controversy Update," *TEI Denver Chapter Federal Tax Day*, 11/03/2021

"Current Issues in Tax Accounting," *TEI Denver Chapter Federal Tax Day*, 11/03/2021

"5 Tax Cases to Watch," *Holland & Hart 15 Minutes of Tax Series*, 10/07/2021

"Hot Topics in Federal Tax Litigation," *TEI Webinar: Current Tax Developments & Legislation*, 09/29/2021

"Post-Pandemic Readiness to Succeed Before the IRS," *Holland & Hart 2021 Wyoming Tax Conference*, 05/26/2021

"Intercompany Agreements," *Holland & Hart 15 Minutes of Tax Series*, 05/06/2021

"Boom Goes the Canon – SCOTUS Takes Aim at *Chevron* Deference,"

*Holland & Hart 15 Minutes of Tax Series, 02/11/2021*

*"Advocacy and Communication on Virtual Platforms," Holland & Hart 2020 Tax Conference, 12/16/2020*

*"What Keeps You Up at Night? Practical Ethics for In-House Tax Professionals," Tax Executives Institute, Denver Chapter, 12/09/2020*

*"Transfer Pricing and Cost Sharing Arrangements," Client Presentation, 11/19/2020*

*"ABA Virtual 2020 Fall Tax Meeting Update," Holland & Hart 15 Minutes of Tax Series, 10/08/2020*

*"Boom Goes the Canon – 5 Things to Know About Interpreting Tax Laws from Sutherland's," Holland & Hart 15 Minutes of Tax Series, 04/09/2020*

*"OSHA Regulatory Landscape 2018," Northern Colorado Energy Summit, 07/17/2018*

## **RECOGNITION**

- Mountain States Super Lawyers®, General: Defense, 2013-2019; Business Litigation, 2020-2021
- Mountain States Super Lawyers®, "Top 50 Women"
- Women of Influence Nominee, *Wyoming Business Report*, 2020

## **PROFESSIONAL AND CIVIC AFFILIATIONS**

- American Bar Foundation, Fellow
- Equal Justice for Wyoming Foundation, Treasurer
- JH Friday Food Project, President, 2015-2020
- Jackson Hole Rotary Club, Member and Past Board Member
- Leadership Wyoming, Graduate, 2012-2013
- Wyoming Bar Association, Member
- American Bar Association, Section of Taxation, Member
- Notre Dame Law Association, Board Member, Region 2 Representative