



Tamara Kotzker

Of Counsel

555 17th Street, Suite 3200, Denver, CO 80202

P 303.295.8265

TLKotzker@hollandhart.com

Tammi leverages extensive IRS experience managing and resolving tax controversies to support clients facing high-stakes, complex tax matters.

For 17 years, Tammi served in increasingly senior roles in the Office of Chief Counsel at the Internal Revenue Service.

As a former Special Assistant U.S. Attorney, Tammi represented the IRS in United States Bankruptcy Court. She also represented the IRS before the United States Tax Court in a wide range of matters including charitable contributions, estate and gift tax, virtual currency, fraud, and offshore activities.

In her most recent role with the IRS, Tammi served as an Associate Area Counsel in the Small Business/Self-Employed Division. In this role, she oversaw the U.S. Possessions cadre, served as Counsel on the International Individual Compliance International Practice Network, and managed attorneys who provided guidance to IRS examiners throughout the nation and litigated cases against the cannabis industry involving Section 280E.

From working directly with IRS examiners, collection officers, and Appeals officers, Tammi brings clients an insider's view of the agency's policies, processes, and posture toward compliance and enforcement. Armed with this experience and her deep understanding of how the Tax Code is applied in practice, Tammi helps individuals—including high net worth taxpayers—and small businesses to develop tailored strategies that address and resolve tax controversies.

After leaving the IRS and before joining Holland & Hart, Tammi worked in private practice as a tax attorney at Goodspeed Merrill.

PRACTICES

Tax
Tax Controversy and Litigation
Federal Income Taxation

INDUSTRIES

Cannabis and Psychedelics

EDUCATION

Georgetown University Law Center,
LL.M. Taxation, 2004

St. Thomas University School of Law,
J.D., 2003
magna cum laude

University of Texas at Arlington, B.A.,
1999
cum laude

BAR ADMISSIONS

Colorado

COURT ADMISSIONS

U.S. Tax Court
U.S. District Court for the District of
Colorado

EXPERIENCE

Substantive and Procedural Tax Issues

- Charitable Contributions and Conservation Easements
- Section 41 Research Credits
- Estate and Gift Tax
- Micro-Captive Insurance
- Virtual Currency
- Fraud

- Cross-border transactions and Offshore Compliance

Strategic Tax Advice

- Entity Formation
- Business Restructuring
- Reorganizations
- Corporate Transactions
- Partnership Agreements
- LLC Operating Agreements
- Corporate Governance Documents

SPEAKING ENGAGEMENTS

"Section 280E Application & Litigation," *8th Annual Cannabis Symposium*, February 29, 2024

"Hot Topics in Tax Enforcement," *Denver Tax Conference 2023*, December 14, 2023

"The IRS Is Open for Business Again: What We Are Seeing on the Front Lines," *Denver Tax Conference 2023*, December 14, 2023

"IRS Enforcement Trends," *Oklahoma Society of CPA's*, November 30, 2023

"Ethics Panel," *University of Denver, Graduate Tax Program*, October 26, 2023

"Tax Enforcement Hot Topics Roundtable," *Denver Tax Conference 2022*, December 14, 2022

"Tax Court: Cannabis Edition 1.0 OT," *MICPA Cannabis Summit*, December 8, 2022

RECOGNITION

- *5280 Magazine* Top Lawyers, Tax: Personal, 2023
- IRS Office of Chief Counsel Cube Award (litigation of national significance) for *Hughes v. Commissioner*, T.C. Memo. 2009-94 and *Tempel v. Commissioner*, 136 T.C. 341, 2011
- IRS Office of Chief Counsel, National Litigation Award, 2011

PROFESSIONAL AND CIVIC AFFILIATIONS

- Law360, Editorial Advisory Board: Cannabis, 2024-present
- Colorado Bar Association, Member
- American Bar Association, Section of Taxation, Member
- Our Father Lutheran Church, Former Parish Counsel At-Large Member and Vice President