



## Tamara Kotzker

Of Counsel

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**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**

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

### **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**

- Colorado Bar Association, Member
- American Bar Association, Section of Taxation, Member
- Our Father Lutheran Church, Former Parish Counsel At-Large Member and Vice President