



## Susan Combs

Partner

645 South Cache Street, Suite 100, P.O. Box 68, Jackson, WY 83001

P 307.734.4518

[slcombs@hollandhart.com](mailto:slcombs@hollandhart.com)

**Susan assists clients with resolving complicated tax disputes and litigation for corporations, partnerships, estates, and individuals.**

### PRACTICES

Tax  
Tax Controversy and Litigation  
Federal Income Taxation  
Business Litigation  
International Services  
Cross-Border Transactions  
Family Office and Trust Companies

### INDUSTRIES

Technology  
Energy and Resources  
Cannabis and Psychedelics  
Healthcare  
Food, Beverage, and Consumer Products

### 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  
U.S. District Court for the District of

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 most 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. She represents clients in the US Tax Court, federal district courts, state courts, and appellate courts throughout the country.

Before joining Holland & Hart, Susan served as a law clerk on the US Court of Appeals for the Seventh Circuit.

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**

"Tenth Circuit Reinforces Plain Meaning Rule in IRS Church Audit Protections Case," *Law.com*, May 28, 2024

"Court News: Economic Substance Doctrine Nullifies Transaction," *Tax Legal Update*, November 3, 2023

"U.S. Supreme Court Rules that FBAR Penalties Are Per-FBAR Form, Rejecting IRS's Per-Account Position," *The Banking Law Journal*, Vol. 140, No. 6, June 2023

"5 Things to Know About the IRS Proposed Regulations for Supervisory Approval of Penalties," *Tax Law Update*, April 18, 2023

"Justices Leave Questions Open On Dual-Purpose Atty Advice," *Law360 Expert Analysis*, March 6, 2023

"Supreme Court Rules that FBAR Penalties are Per-FBAR Form, Rejecting IRS's Per-Account Position," *Tax Law Update*, February 28, 2023

"SCOTUS DIGs on Attorney Client Privilege Test for Dual Purpose Communications," *Tax Law Update*, January 23, 2023

"Fortify attorney-client privilege over dual-purpose communications before Supreme Court decides In Re Grand Jury," *Thomson Reuters Westlaw Today*, January 5, 2023

"Tax Court Denies Coca-Cola's Request for Reconsideration in Pivotal Transfer Pricing Case," *Holland & Hart News Update*, December 1, 2021

**SPEAKING ENGAGEMENTS**

"Managing Transfer Pricing Exposures: Lessons Learned from Recent Cases and Penalty Assertions," *TEI 75th Midyear Conference*, March 19, 2025

"An Overview of the IRS Guidance on the Amount B Specified and Streamlined Approach," *Tax Talks!*, January 28, 2025

"IRS Exams, Appeals, and Litigation Update," *Denver Tax Conference 2024*, December 5, 2024

"IRS Exam, Appeals, and Litigation Update," Co-Presenter, *Utah Tax Conference 2024*, November 21, 2024

"Hot Topics in Tax Controversy," *TEI Denver Chapter Tax Seminar*, June 26, 2024

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

"Tax Controversy Fundamentals," *University of Wyoming Low Income Tax Clinic*, October 2, 2023

"Tax Controversy Update," *University of Wyoming Low Income Tax Clinic*, February 13, 2023

"Boom Goes the Canon: US v. Bittner," *Holland & Hart 15 Minutes of Tax Series*, November 3, 2022

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

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

"Important Developments in Tax Administrative Practice," *Moderator, ABA Virtual 2022 Midyear Tax Meeting*, February 2, 2022

"Tax Controversy Update," *2021 Holland & Hart Tax Conference*, December 7, 2021

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

"Current Issues in Tax Accounting," *TEI Denver Chapter Federal Tax Day*, November 3, 2021

"Federal Tax Controversy Update," *TEI Denver Chapter Federal Tax Day*, November 3, 2021

"Boom Goes the Canon: Interpretation and Judicial Deference Trends and Tools," *TEI Denver Chapter Federal Tax Day*, November 3, 2021

"5 Tax Cases to Watch," *Holland & Hart 15 Minutes of Tax Series*, October 7, 2021

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

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

"Intercompany Agreements," *Holland & Hart 15 Minutes of Tax Series*, May 6, 2021

"Boom Goes the Canon – SCOTUS Takes Aim at Chevron Deference," *Holland & Hart 15 Minutes of Tax Series*, February 11, 2021

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

"What Keeps You Up at Night? Practical Ethics for In-House Tax Professionals," *Tax Executives Institute, Denver Chapter*, December 9, 2020

"Transfer Pricing and Cost Sharing Arrangements," *Client Presentation*,

November 19, 2020

"ABA Virtual 2020 Fall Tax Meeting Update," *Holland & Hart 15 Minutes of Tax Series*, October 8, 2020

### RECOGNITION

- *The Best Lawyers in America*®, Commercial Litigation; Tax Law; Litigation and Controversy – Tax, 2024, 2025
- Mountain States Super Lawyers®, General: Defense, 2013-2019; Business Litigation, 2020-2024
- Mountain States Super Lawyers®, Top 50 Women, 2016, 2017, 2022-2024
- 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