



Gallagher&Kennedy



NANCY C. POHL

Shareholder

Gallagher & Kennedy
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My Practice

ESTATES & TRUSTS - Estate & Gift Tax, Estate and Trust Administration, Estate Planning, Wills & Trusts, Family-Owned Businesses, Prenuptial Agreements, Probate

TAX LAW - Corporate/Business Tax, Estate & Gift Tax, Federal Tax Controversy & Litigation, Individual Income Tax, Non-Profit and Tax-Exempt Entities, Real Estate Tax

BUSINESS LAW & TRANSACTIONS - Business Entity Formation and Dissolution, Tax-Exempt and Nonprofit Organizations

PROFESSIONAL SUMMARY

Nancy works primarily in the areas of wealth management and federal tax law. Clients find Nancy to be insightful and a highly attentive listener who thinks both practically and creatively. Her years of experience have wrought a talent for translating complex legal matters into very approachable terms for her clients. Nancy's demeanor is likable and easy-going, and her dedication to meeting clients' needs is best demonstrated through her attention to detail and responsiveness.

Nancy assists clients in the preparation of wills, revocable trusts, and powers of attorney. She also assists clients in the implementation of advanced estate planning techniques, such as family limited partnerships and limited liability companies, sales to defective grantor trusts, life insurance planning, qualified personal residence trusts, dynasty trusts and grantor retained annuity trusts. She advises clients with charitable planning, including the creation of private foundations and charitable remainder trusts, as well as business succession planning and asset protection planning. Nancy also has extensive experience in the areas of probate and estate administration.

In the tax arena, Nancy's experience includes corporate and partnership tax planning, tax-exempt organizations, general business planning and federal and state tax controversy. Her transactional tax planning practice includes forming S corporations, partnerships and limited liability companies, and advising on the tax implications of mergers and acquisitions, reorganizations, spin-offs and other restructuring transactions. Through her experience in tax controversy matters, Nancy has represented taxpayers before the Internal Revenue Service and has litigated in U.S. Tax Court. She also has obtained multiple private letter rulings from the IRS. Nancy also has extensive experience in forming and advising non-profit organizations, including both public charities and private foundations. She regularly assists clients in filing for and obtaining tax-exempt status from the IRS, and dealing with various corporate governance and compliance issues that apply to non-profit organizations.

EDUCATION

New York University

LL.M., Taxation, 2002

Tulane Law School

J.D., 2001

University of Virginia

B.A., 1998

BAR & COURT ADMISSIONS

- Arizona, 2006
- U.S. Tax Court, 2003

ASSOCIATIONS & MEMBERSHIPS

- American Bar Association Taxation Section, Member
- Arizona State Bar Association, Member; Probate and Trust Section, Member; Taxation Section, Member
- Central Arizona Estate Planning Council, Member
- Maricopa County Bar Association, Estate Planning, Probate and Trust Section, Member

HONORS & AWARDS

- *Best Lawyers in America*®, Trusts and Estates, 2022

COMMUNITY & PHILANTHROPY

- Valley Presbyterian Foundation, Trustee, (2014-2016)
- Valley Day School, Board of Directors, (2013-2015)
- Friendly House, Board of Directors, (2011-2014)