



Sue Ann Nelson

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Services

Tax Disputes & Litigation

Food & Agribusiness

Cooperatives

Business & Tax Planning

Trusts & Estates Litigation

White Collar & Regulatory
Defense

As a former trial attorney for the Internal Revenue Service (IRS), Sue Ann focuses her practice on advising and representing clients in all facets of federal and state tax administrative proceedings (audits and appeals), criminal tax investigations, and tax litigation before the state and federal courts.

Sue Ann is a shareholder and officer in Fredrikson's Tax Disputes & Litigation and Food & Agribusiness Groups. Her results-oriented representation of individuals, corporations, estates, cooperatives, financial institutions, and trusts has produced favorable resolutions before the IRS and state taxing authorities, many of which have been successfully concluded without the need for litigation.

In addition to her tax controversy work with clients, Sue Ann dedicates a significant portion of her practice counseling and advising agricultural and rural electric cooperatives on tax issues unique to their industry groups.

Experience

- *Astleford v. Commissioner*, T.C. Memo 2008-12 (gift tax case involving valuation of gifts of interest in a family limited partnership—three tiers of discounts approved by court)
- *Chapman v. Commissioner*, 651 N.W. 2d 825 (Minn. 2002): Minnesota alternative minimum tax provision limiting charitable contribution deductions to only Minnesota charities declared unconstitutional as discriminatory to interstate commerce
- *Northern States Power Company and United Power Association v. Commissioner*, 571 N.W. 2d 573 (Minn. 1997): Minnesota sales tax exemption for capital equipment held applicable to electrical transformers located outside power plants (ruling later extended to power lines and poles)
- *O'Shaughnessy v. United States*, 517 N.W. 2d 574 (Minn. 1994): Federal tax lien held unenforceable against assets of discretionary trust
- *Burlington Northern Railroad Company v. Commissioner*, 509 N.W. 2d 551 (Minn. 1993): Minnesota sales tax imposed on railroad rolling stock held invalid under federal 4-R Act

- *Landmark v. U.S.*, 25 Cl. Ct. 100 (1992): First case in the country to hold that cooperatives are not subject to the deduction limitations of I.R.C. Section 277
- *Security Bank Minnesota v. Commissioner*, 98 T.C. 33 (1992), aff'd, 994 N.W. 2d 432 (8th Cir. 1993): Tax case that involved 40 Midwestern banks holding that small cash-basis banks were not subject to the interest accrual rules under I.R.C. Section 1281

Credentials

Education

- University at Buffalo Law School, State University of New York, J.D., 1978
- St. Bonaventure University, B.S. (Mathematics), *magna cum laude*, 1975

Admissions

- Minnesota
- New York
- District of Columbia
- U.S. Tax Court
- U.S. Court of Federal Claims
- U.S. District Court for the District of Minnesota
- U.S. Court of Appeals for the Eighth Circuit
- U.S. Court of Appeals for the Federal Circuit
- U.S. Supreme Court

Recognition

- Super Lawyer, *Minnesota Super Lawyers*
- Top 50 Women Super Lawyers, *Minnesota Super Lawyers*
- *The Best Lawyers in America*, Litigation and Controversy—Tax, 2007-present
- Woman of Achievement Award, National Association of Women Business Owners, April 2006
- Listed in Minnesota's Guidebook to Law & Leading Attorneys since its inception in 1994

Civic & Professional

Professional Activities

- Minnesota State Bar Association, Member, Past Chair, Tax Section
- National Council of Farmer Cooperatives Executive Committee Chair, Legal Tax & Accounting Subcommittee, 2003-2004
- North Central Chapter, Past President, National Society of Accountants for Cooperatives