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## PHOENIX BUSINESS JOURNAL WELCOMES CARLENE Y. LOWRY TO 40 UNDER 40 CLASS OF 2017

**PHOENIX (June 19, 2017)** – Snell & Wilmer is pleased to announce that Phoenix partner [Carlene Y. Lowry](#) has been selected by the Phoenix Business Journal for the [40 Under 40 class of 2017](#). This is the 17<sup>th</sup> year the Phoenix Business Journal has honored young business leaders through the 40 Under 40 program, recognizing the best of younger business leaders making an impact in the Phoenix area. Each year, a new class of 40 talented honorees is carefully selected from nearly 400 applicants, by a panel of judges including the news team, sponsors, community partners and program alumni. Honorees are featured in a special supplement of the weekly edition of the Phoenix Business Journal, through online coverage, and in person at an event on August 3, 2017.

Lowry is a current Director and past Secretary of Big Brothers Big Sisters of Central Arizona. Lowry has served as a Board Member of Women's Metropolitan Arts Council of Phoenix Art Museum (WoMAC) and was elected President of WoMAC in 2009. Lowry has also served as a member of the State Bar of Arizona Tax Law Section, Executive Council, and was elected Chair of the Tax Law Section in 2013.

Lowry's practice at Snell & Wilmer involves advising nonprofit and tax-exempt organizations regarding structuring and governance issues. Common issues involve identifying unrelated business income, structuring joint ventures and service contracts, avoiding excess benefit transactions or excise taxes, lobbying and political campaign issues, and monitoring endowments. She also advises clients regarding tax controversy issues, both domestic and foreign. This includes the Offshore Voluntary Disclosure and Streamlined Procedures initiatives, establishing payment plans, and addressing liens, levies and the potential for penalty abatement.

Lowry appreciates the opportunity to further the charitable and tax-exempt missions of nonprofit organizations through her nonprofit practice. Similarly, through her tax controversy practice, she has been able to provide "innocent spouse relief" from tax debt to abused spouses, and she worked to establish a Volunteer Income Tax Assistance program for Snell & Wilmer attorneys in 2005, pursuant to which firm attorneys have volunteered every year since.

Lowry graduated with a B.S. in Business Administration, majoring in Accounting and Finance, from the University of Arizona, summa cum laude. She then attended law school at The University of Arizona, James E. Rogers College of Law, where she graduated magna cum laude, as the first lawyer in her family. Lowry then attended New York University, where she obtained a Master of Laws (LL.M.) in Taxation. In 2004, she began working as an Associate at Snell & Wilmer in Phoenix. Lowry says she has, "been fortunate to spend my entire legal career with Snell & Wilmer." She was elected partner effective 2012.

### About Snell & Wilmer

Founded in 1938, Snell & Wilmer is a full-service business law firm with more than 400 attorneys practicing in nine locations throughout the western United States and in Mexico, including Phoenix and Tucson, Arizona; Los Angeles and Orange County, California; Denver, Colorado; Las Vegas and Reno, Nevada; Salt Lake City, Utah; and Los Cabos, Mexico. The firm represents clients ranging from large, publicly traded corporations to small businesses, individuals and entrepreneurs. For more information, visit [www.swlaw.com](http://www.swlaw.com).



Carlene Y. Lowry