

Snell & Wilmer



Carlene Y. Lowry

Partner | Phoenix

Tel. 602.382.6365

clowry@swlaw.com

Main Bio

Carlene's practice involves advising non-profit 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.

Carlene 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.

Carlene also assists with employment tax issues, from both a planning perspective and in relation to an IRS audit.

Education

- New York University (LL.M., 2004)
- University of Arizona (J.D., magna cum laude, 2003)
 - Executive Note Editor, Arizona Law Review
 - Dean's List
- University of Arizona (B.S., summa cum laude, 2000)
 - Eller College Award of Highest Academic Distinction
 - Dean's List

Professional Memberships & Activities

- American College of Tax Counsel
 - Fellow
- State Bar of Arizona
 - Tax Law Advisory Commission, Secretary
 - Tax Law Executive Council
 - Former: Chair, Chair Elect, Vice Chair, Budget Officer, Secretary, and Member at Large
- ASU Lodestar Center for Philanthropy and Nonprofit Innovation, Instructor
- American Bar Association, Tax Section

Representative Presentations & Publications

Presentations

- "Pointers for Gift Acceptance Policies and Donor Gift Agreements," Presenter, Southwest Nonprofit Conference (January 2018)
- "Unrelated Business Income and the Impact on Fundraising," Presenter, Southwest Nonprofit Conference (October 2016)
- "Advancing Your Mission: Legal, Ethical, and Public Policy Factors," Presenter, ASU Lodestar Center for Philanthropy & Nonprofit Innovation (April 2015)
- "Public Trust and Influence: Ethical, Legal and Public Policy Issues," Presenter, ASU Lodestar Center for Philanthropy & Nonprofit Innovation (January 2015)
- "Considerations when Navigating the Offshore Voluntary Disclosure Maze," Presenter, 30th Annual AZ Federal Tax Institute Conference (November 2014)
- "Current IRS Disclosure Programs: Voluntary Classification Settlement and 2012 Offshore Voluntary Disclosure Programs," Presenter, State Bar of Arizona, Section of Taxation (August 2012)
- "Revenue Ruling 99-6, a Trap for the Unwary," Presenter, American Bar Association, Tax Section, Partnerships & LLCs Committee (October 2011)
- "Planning Potpourri Mini-Panels: Tax Consequences of Partnership Capital Call Defaults," "Abandonment and Worthlessness of a Partnership Interest," "Structuring and Drafting Tax Distribution Provisions," Presenter, New York University School of Continuing and Professional Studies 68th Institute on Federal Taxation (November 2009)
- "Tax Consequences of the Abandonment/Worthlessness of a Partnership Interest," Presenter, American Bar Association, Tax Section, Real Estate Committee (May 2009)
- "Forfeiture by a Defaulting Partner-Tax Considerations for the Partnership and Performing Partners," Presenter, American Bar Association, Tax Section, Real Estate Committee (May 2009)
- "Hot Topics," Presenter, American Bar Association, Tax Section, Partnerships and LLCs Committee (May 2008)
- "Getting Down to Brass Tax," Presenter, State Bar of Arizona Convention, Tax Section (June 2007)
- "Limited Liability Companies," Presenter, National Business Institute (September 2006)
- "Getting the Benefit of Your Preference," Presenter, American Bar Association, Tax Section, Partnerships and LLCs Committee (February 2006)

Publications

- "[Joint ventures with charitable hospitals: 3 considerations for hospital leaders](#)," Quoted, Becker's Hospital Review (October 14, 2015)
- "[Joint Ventures with Charitable Hospitals](#)," Quoted, Healthcare Transaction Advisors (October 14, 2015)
- "[New Requirement to File BE-10: Benchmark Survey of U.S. Direct Investment Abroad](#)," Co-Author, Snell & Wilmer Legal Alert (June 2, 2015)
- "[IRS Announces Offshore Voluntary Disclosure Modifications and Revised Streamlined Procedures](#)," Co-Author, Snell & Wilmer Legal Alert (June 24, 2014)
- "Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances," Co-Author, Course Handbook for Practicing Law Institute (2006-2015)
- "Chew On This - Does it Matter How Long a Capital Asset is Held As a Capital Asset?" Co-Author, Real Estate Taxation, WG&L (4th Quarter 2011)
- "Economic, Tax, and Drafting Considerations for Preferred Partnerships," Co-Author, Real Estate Taxation, Volume 34/Issue 1 (2006)
- "Partner Deductions Against Qualified Production Activities Income Earned by the Partnership," Author, Tax News, a publication of the Tax Section of the State Bar of Arizona (Vol. 10, #2, May 2005)

Professional Recognition & Awards

- 40 Under 40, Phoenix Business Journal (2017)
- Southwest Super Lawyers®, Rising Stars Edition, Nonprofit Organizations (2017-2019), Tax (2012-2016)
- Greater Phoenix Chamber of Commerce, Athena Young Professional Finalist (2012)
- Nolan Fellow, American Bar Association Section of Taxation (2010)

Community Involvement

- Girl Scouts, Arizona Cactus-Pine
 - Troop Leader
- Big Brothers Big Sisters of Central Arizona
 - Former: Board Member, Secretary, and Big Sister
- Women's Metropolitan Arts Council, Phoenix Art Museum
 - Former: President, Vice President, Board Member, Executive Committee Member, and Advisory Committee Member
- VITA (Volunteer Income Tax Assistance), Firm Organizer and Volunteer
- Volunteer Lawyers Program, Case Volunteer
- Homeless Legal Assistance Project, Volunteer

Other Professional Experience

- Supreme Court of Arizona, Disciplinary Commission, Intern/Clerk

Bar Admissions

- Arizona

Court Admissions

- Supreme Court of Arizona
- United States District Court, District of Arizona
- United States Tax Court