Snell & Wilmer

Bahar A. Schippel, P.C.

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Main Bio

Certified Specialist, Tax Law, Arizona Board of Legal Specialization

Bahar Schippel specializes in tax planning for mergers and acquisitions, joint ventures and real estate transactions, drafting LLC and partnership agreements, tax planning in connection with fund formation and operations, structuring tax-efficient debt workouts, designing service provider equity compensation for LLCs and partnerships and representing taxpayers before the Internal Revenue Service. She served on the Council of the ABA Tax Section and is a Past Vice Chair (Pro Bono and Outreach) thereof. Bahar is a Past Chair of the ABA Tax Section Partnership Committee. She is currently a member of the ABA's National Conference of Lawyers and CPAs. Bahar is also the Past Chair of the Tax Section of the State Bar of Arizona and is the Past Chair of the Arizona Tax Advisory Commission, which oversees the tax specialization program in Arizona. She is also a Regent of the American College of Tax Counsel, and a member of the Bloomberg BNA Real Estate Advisory Board and the Wolters Kluwer Legal Tax Advisory Board, which all include some of the nation's leading authorities on tax law. Bahar frequently speaks at national and regional tax conferences and contributes articles to top-tier tax publications. Prior to joining Snell & Wilmer, Bahar served as Attorney-Advisor for the United States Tax Court in Washington, DC, and as Teaching Assistant to the Honorable David Laro at Georgetown University Law Center.

Education

- University of San Diego School of Law (LL.M., magna cum laude, 1998)
- Arizona State University (J.D., cum laude, 1996)
  - Four time Pedrick Scholar
  - Order of the Coif
- Arizona State University (B.S., magna cum laude, 1992)

Languages

- Farsi

Professional Memberships & Activities

- American Bar Association
  - Section of Taxation
    - Tax Section Council, Past Vice Chair (Pro Bono and Outreach)

        - Committee on Partnerships and LLCs, Past Chair
            - Subcommittee on LLCs and LLPs, Past Chair
    - National Conference of Lawyers and CPAs
- American College of Tax Counsel, Regent
- American Bar Foundation, Fellow
- State Bar of Arizona
    - Tax Law Advisory Commission, Past Chair
    - Tax Law Executive Council, Past Chair
- Blomberg BNA Real Estate Advisory Board
- University of Chicago Law School Federal Tax Conference, Planning Committee
- Journal of Passthrough Entities, Authors' Panel
- Arizona Federal Tax Institute Conference Committee
- Wolters Kluwer Legal Tax Advisory Board

Representative Presentations & Publications

- "Top Phoenix Law Firm Draws ASU Grads With Culture of Commitment," Quoted, ASU Law (August 26, 2020)
- "Bonus Depreciation Finally Available for Qualified Improvement Property Placed in Service After 2017," Co-Author, Snell & Wilmer Legal Alert (April 20, 2020)
- "The CARES Act Includes Many Tax Incentives for Businesses - Expands Ability to Take Losses and Deductions," Co-Author, Snell & Wilmer Legal Alert (March 30, 2020)
- "Payment Deadline Extended - Tax Return Filing Deadline Remains April 15," Co-Author, Snell & Wilmer Legal Alert (March 19, 2020)
- "Flushing Archaic Beliefs and Finding Inspiration in the Achievements of Women," Highlighted, KiteRocket (November 5, 2019)
- “Boilerplate Tax Distribution Provisions Can Get You Into Hot Water,” Presenter, American Bar Association Webinar (September 11, 2019)
- "Beware of Audit Regime Push-Out Adjustments, Practitioners Warn," Quoted, TaxNotes (August 20, 2019)
- "How the Recent Guidance Issued Under the TCJA has Impacted Transactions," Presenter, 35th Annual Texas Federal Tax Institute, San Antonio, TX (June 2019)
- "Advanced Topics in Joint Venture Formations," Presenter, Practising Law Institute, San Francisco, CA (June 2019)
- “New Partnership Audit Rules,” Presenter, Practising Law Institute, New York, NY; Chicago, IL; San Francisco, CA (May-June 2018, 2019)
- "IRS in the News," Presenter, Corporate Counsel Forum, Tucson, AZ (March 2019)
- “Section 199A and Partnerships,” Presenter, USC Gould School of Law, Los Angeles, CA (January 2019)
- “How the Recent Guidance Issued Under the 2017 Tax Act Has Impacted Transactions,” Presenter, ABA, Midyear Meeting, New Orleans, LA (January 2019)

- “Partners’ Compensatory Income: We may be lost but we’re making really good time,” Moderator, 70th Annual Federal Tax Conference, University of Chicago Law School, Chicago, IL (November 2018)
- “Crafting and Drafting Partnership Agreement Income Allocations and Other Tax Provisions: Targets, Layer Cakes, Special Allocations and More,” Presenter, NYU 77th Institute on Federal Taxation, San Diego, CA (November 2018)
- “Ethical Issues Regarding the Partnership Representative,” Panelist, ABA, Joint Fall CLE, Atlanta, GA (October 2018)
- "Creative Tax Planning for Real Estate and Partnership Transactions 2018," Presenter, American Law Institute ALI CLE, Chicago, IL (September 27, 2018)
- "Audit Rules Could Lead to Partner Infighting," Quoted, Tax Analysis 2018 (May 7, 2018)
- “Negotiating the Purchase/Sale/Admission/Redemption of a Partnership Interest,” Presenter, Practising Law Institute, Chicago, IL (May 2018)
- "To Be or Not to Be a C Corporation," Journal of Passthrough Entities (March-April 2018)
- "The Tax Cuts and Jobs Act of 2017," Quoted, In Business Magazine (March 2018)
- "Tax Cuts & Jobs Act (TCJA)," Seminar, Phoenix, AZ (February 2018)
- "Preferred Equity Real Estate Investments," ABA Midyear Meeting, San Diego, CA (February 2018)
- "Tax Distributions Panel Spotlights," ABA Midyear Meeting, San Diego, CA (February 2018)
- "Workouts and Debt Restructuring," Practising Law Institute, Annual Real Estate Tax Forum, New York, NY (2009-2016, 2018)
- "New IRS Partnership Audit Rules Impact Partners and Partnerships," Tucson Tax Study Group, Tucson, AZ (December 2017)
- "Congress, This is Why We Can’t Have Nice Things! Drafting Considerations For the New Centralized Partnership Audit Regime," Journal of Passthrough Entities (November-December 2017)
- "Partners' Compensatory Income: We May be Lost but We’re Making Really Good Time," Moderator, The University of Chicago Law School, 70th Annual Federal Tax Conference (November 2017)
- "Allocations and Substantial Economic Effect," 2017 LLC Institute, Arlington, VA (November 2017)
- "2017 Tax Reform Proposals," 2017 LLC Institute, Arlington, VA (November 2017)
- "Partnership Tax: The Latest from Washington," Philadelphia Tax Conference, Philadelphia, PA (November 2017)
- "Tax Bill's Passthrough Business Income Rules Raise Concerns," Quoted, Tax Notes® (November 7, 2017)
- "Self-Employment Taxes of "Limited Partners" – Two New Cases Interpreting the Definition of Limited Partners," Journal of Passthrough Entities (September-October 2017)
- "Boiler Plate Tax Distribution Provisions Can Get You Into Hot Water," Presenter, 17th Annual Oregon Tax Institute, Portland, OR (June 2017)
- "Compensatory Interests and Other Arrangements Including Options and Phantom Equity," Presenter, Practising Law Institute Seminar on Tax Planning for Domestic and Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances, New York, NY; San Francisco, CA (2017)
- "Fee Waiver Proposed Regulations and Catch-up Allocations," Journal of Passthrough Entities (November-December 2016)
- "Structuring Partnership Equity Based Compensation, Including the New Disguised Fee and

Partner/Employee Dual Status Regulations," NYU 75th Institute on Federal Taxation, San Diego, CA; New York, NY (Fall 2016)

- "Proposed Regulations under Section 707(a)(2) Relating to Fee Waivers and Similar Transactions," Portland Tax Forum, Portland, OR (June 2016)
- "Partnership-to-Partner (Non?-)Attribution: Is There a 'Theory of Everything'?," ABA Section of Taxation, May Meeting, Washington, DC (May 2016)
- "Compensatory Interests and Other Arrangements Including Options and Phantom Equity," Practising Law Institute Seminar on Tax Planning for Domestic and Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances, Chicago, IL; New York, NY; San Francisco, CA (2016)
- "Incorporating a Partnership to Take Advantage of the Qualified Small Business Stock Rules," Journal of Passthrough Entities (March-April 2016)
- "Boilerplate Tax Distribution Provisions Can Get You Into Hot Water," Bloomberg BNA Tax Management Real Estate Journal Volume 32, 2, page 46, (February 3, 2016)
- "Partnerships: The Fundamentals," ABA, Midyear Meeting, Los Angeles, CA (January 2016)
- "Partnership Equity Compensation – Crescent Holdings and Related Issues," The University of Texas School of Law, 63rd Annual Taxation Conference, Austin, TX (December 2015)
- "Is Debt Really Different in a Partnership?," Moderator, The University of Chicago Law School, 68th Annual Federal Tax Conference, Chicago, IL (November 2015)
- "Partnership Workout Issues That Give Us a Workout," 15th Annual Oregon Tax Institute, Portland, OR (June 2015)
- "Creative Tax Planning for Real Estate Transactions," The American Law Institute Continuing Legal Education, Chicago, IL (April 2015)
- "Court Applies Aggregate Theory to Sale of an Interest in a Partnership Holding Hot Assets, and Further Allows Taxation of Gain in a Year Subsequent to the Year of Sale Under an Accounting Method Change Theory," Journal of Passthrough Entities (March-April 2015)
- "Multi-Cultural and Multi-Generational Issues in Law Firms," Panelist, Law Practice Today (March 2015)
- "Partnership and LLC Compensatory and Noncompensatory Interests Including Options," Practising Law Institute Seminar on Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances, Chicago, IL; New York, NY; San Francisco, CA (2007-2015)
- "No Section 165 Loss for Taxpayers' Investment in a Partnership Solely for Charitable Contribution Deductions," Journal of Passthrough Entities (November-December 2014)
- "Is Debt Really Different In a Partnership?," Panelist, The University of Chicago Law School, 67th Annual Federal Tax Conference (November 2014)
- "The Importance of Making 83(b) Elections for Partnership Interests," Journal of Passthrough Entities (March-April 2014)
- "Pass-Through Entity Reform: Is a Major Overhaul Necessary?," Chapman Law Review Symposium, Orange, CA (March 2014)
- "Current Trends and Common Pitfalls for Pass-Through Entities: A Tax Perspective," Utah State Bar, Salt Lake City, UT (February 2014)
- "You Snooze, You Lose: S Corporation Shareholder's Basis is Reduced by Losses Regardless of Whether the Taxpayer Claims a Deduction for Such Losses," Journal of Passthrough Entities (July-

August 2013)

- "Understanding How Different Allocation Methods Affect the Partners," 13th Annual Oregon Tax Institute, Portland, OR (June 2013)
- "Understanding Partnership Noncompensatory Options: A Closer Look at the Final Regulations," State Bar of Arizona, Phoenix, AZ (May 2013)
- "IRS Studying Fee Waivers," Featured, Tax Analysts (May 6, 2013)
- "Taxation of Real Estate Transactions," Master of Real Estate Development, W.P. Carey School of Business, Arizona State University, Tempe, AZ (April 2013)
- "Excluding 100% of Gain From the Sale of Qualified Small Business Stock Acquired in 2013," Journal of Passthrough Entities (March-April 2013)
- "Understanding How Different Allocation Methods Affect the Partners," The University of Texas School of Law 60th Annual Taxation Conference, Austin, TX (December 2012)
- "Section 469 Proposed Regulations – When is a Limited Partner a Limited Partner?," Journal of Real Estate Taxation (December 2012)
- "Penalties Do Not Apply in the Case of the 'Close Question' of Whether an Asset is a Capital Asset," Journal of Passthrough Entities (November-December 2012)
- "Handling Partnership & LLC Compensatory Issues," NYU's 71st Institute on Federal Taxation, San Diego, CA (November 2012)
- "Executive Compensation – Tax Implications for Non-Qualified Executive Compensation When Switching Forms of Entity," ABA, 23rd Annual Philadelphia Tax Conference, Philadelphia, PA (November 2012)
- "Can a Partner also be an Employee?," ABA, Joint Fall CLE Meeting, Boston, MA (September 2012)
- "Determine Partner's Insolvency When Non-Recourse Debt Exceeds Property Securing It," Journal of Passthrough Entities (July-August 2012)
- "Tax Issues in Real Estate Funds," 28th Annual Texas Federal Tax Institute, San Antonio, TX (June 2012)
- "Should my CEO Be My Partner? A Practical Approach To Dealing with LLC and Partnership Equity Compensation, Portland Tax Forum," Portland, OR (June 2012)
- "You Wrote It, Now Explain It – Practical Pointers on Drafting & Interpreting Distribution & Allocation Provisions," 58th Annual Spring Tax Institute, Iowa City, IA (May 2012)
- "Should My CEO By My Partner? A Practical Approach to Dealing with LLC and Partnership Equity Compensation," BNA Tax Management Advisory Board, New York, NY (December 2011)
- "Partnership Equity: Should My CEO Be My Partner?," 27th Annual Arizona Society of CPAs Federal Tax Institute Conference, Phoenix, AZ (November 2011)
- "Kniffen and Beyond: The Strange Case of the Disappearance of Debt in Partnership Transactions," University of Chicago Law School, 64th Annual Federal Tax Conference, Chicago, IL (November 2011)
- "You Wrote It, Now Explain It—Practical Pointers on Drafting & Interpreting Distribution & Allocation Provisions," 27th Annual Texas Federal Tax Institute, San Antonio, TX (June 2011)
- "Foreign Investor Issues," Practising Law Institute Annual Real Estate Tax Forum, New York, NY (April 2011, January 2010, February 2009)
- "Should My CEO Be My Partner? Successfully Structuring Equity Incentives in an LLC," ABA

Business Law Section, 2011 Spring Meeting, Boston, MA (April 2011)

- "Series LLCs. No, It's Not a New TV Series," Co-Author, ABA Tax Section Committee on State and Local Taxes, Teleconference and Live Audio Webcast (March 2011)
- "Don't Get Carried Away by Carried Interests," USC Gould School of Law 2011 Tax Institute, Los Angeles, CA (January 2011)
- "Allocating Cancellation of Indebtedness Income Among Partners (including debt modification principles)," Tulane Tax Institute, New Orleans, LA (November 2010)
- "Drafting Partnership Agreements: Distributions and Tax-Related Provisions," ABA Tax CLE on the Road, Portland, OR (October 2010)
- "New Twists on Dealer vs. Investor Issues," The 45th Annual Southern Federal Tax Institute, Atlanta, GA (September 2010)
- "Series LLCs," Co-Author, ALI-ABA Video Law Review, Broadcast Live Nationwide via Satellite on the American Law Network (February 2010)
- "Feel the Love: Allocating COD Income Among Partners," ABA Section of Taxation Meeting, San Antonio, TX (January 2010)
- "Your Property-Owning LLC is in Trouble – Now What?," ABA Section of Taxation Meeting, San Antonio, TX (January 2010)
- "Compensation and Benefits for Partners/Partnerships: Some Good, Some Bad and Some Ugly," ABA Section of Taxation Meeting, San Antonio, TX (January 2010)
- "Partnership Debt Workouts: The World Goes Bizarro," The 62nd Annual Federal Tax Conference, The University of Chicago Law School, Chicago, IL (November 2009)
- "Tax Aspects of Debt Workouts and Drafting Partnership Agreements," ABA Tax CLE on the Road, Omaha, NE (November 2009)
- "Business Planning & Tax Issues for Tax and Non-Tax Lawyers," ABA Section of Taxation and the Alaska State Bar Joint Educational Program – Tax CLE on the Road, Anchorage, AK (June 2009)
- •"Tax Issues in Drafting LLC Operating Agreements," ABA Section of Taxation and State Bar of Arizona Tax Law Section Joint Educational Program – Tax CLE on the Road, Phoenix, AZ (March 2009)
- •"Tax Planning in a Down Real Estate Market," Snell & Wilmer Speaker Series, Phoenix, AZ (February 2009)
- •"Partnership Equity for Services," 26th Annual National CLE Conference, Vail, CO (January 2009)
- •"Recent Developments and Observations," Bi-Monthly Columnist, Journal of Passthrough Entities (2008-present)
- •"Recourse or Nonrecourse: That is the Question," NYU 67th Institute on Federal Taxation, New York, NY (November 2008)
- •"Self-Employment Taxes and Passthrough Entities: Where Are We Now?," Arizona Society of CPAs Federal Tax Conference, Phoenix, AZ (November 2008)
- •"Tax Planning Basics for Equity Compensation of LLC Employees: What Business Lawyers Need to Know," Utah State Bar Business Section, Salt Lake City, UT (October 2008)
- •"Partnership Disguised Sale Planning," Presenter, ABA Section of Taxation Meeting, Washington, DC (May 2008)
- •"New Regulations on Partnership Mergers and the Mixing Bowl Rules," ABA Section of Taxation

Midyear Meeting, Las Vegas, NV (January 2008)

- •"Preserving Capital Gains: Dealer/Developer Issues," ABA Section of Taxation, Last Wednesday Teleconference (July 2007)
- •"How Circular 230 May Affect Your Tax Practice," Southwest Fest 2007, Prescott, AZ (June 2007)
- •"Series LLCs — What We Know (And Don't Know)," ABA Section of Taxation, Washington, DC (May 2007)
- •"Coltec and Its Aftermath," TEI, Arizona Chapter Meeting, Phoenix, AZ (March 2007)
- •"Real Estate Dealer/Developer Issues," National LEI/CLE Snowmass Tax Conference, Salt Lake City, UT (January 2007)
- •"Compensating Partnership Employees With Equity," 43rd Annual Heart of America Tax Institute, Overland, KS (November 2006)
- •"Compensating Partnership Employees With Equity," 22nd Annual Arizona Federal Tax Institute Tax Conference, Phoenix, AZ (November 2006)
- •"Partnership Hot Topics," Keynote Speaker, Tennessee Society of CPA's Federal Tax Conference, Franklin, TN (October 2006)
- •"1031 Exchange: Identifying the Best Strategies," Snell & Wilmer Speaker Series, Phoenix, AZ (October 2006)
- •"Developing Without a Shovel?," A New Look at the "Old, Familiar, Recurring, Vexing and Oftentimes Elusive" Problem, Journal of Passthrough Entities, a CCH Incorporated publication (July-August 2006)
- •"Real Estate Tax Planning," Arizona State Bar Convention, Phoenix, AZ (June 2006)
- •"The Best IRC 1031 Strategies – What You Don't Know," AICPA Practitioners Symposium, Las Vegas, NV (June 2006)
- •"Circular 230 Seminar," Arizona State Bar Section of Taxation, Phoenix, AZ (March 2006)
- •"Arizona Forum for Improvement of Taxation," Winter Tax Seminar, Phoenix, AZ (January 2006)
- •"Self-Employment Taxes and Passthrough Entities: Where Are We Now?," Co-Author, Tax Analysts, Tax Notes Today (October 12, 2005)
- •"The Tail That Wags the Dog – How Circular 230 Rules May Affect Your Tax Practice," Journal of Passthrough Entities, a CCH Incorporated publication (July-August 2005)
- •"New Tax Opportunities for Real Estate Developers," Arizona Commercial Real Estate (May-June 2005)
- •"Weekly Tax Tips," Arizona Business Journal (February 2005)

Professional Recognition & Awards

- AZ Business Leader, AZ Business Leaders Magazine (2020)
- Women of Achievement, In Business Magazine (2019)
- Gold 'n Gavel Star for 1996, ASU Sandra Day O'Connor College of Law (2017)
- Outstanding Alumna: Class of 1996, Sandra Day O'Connor College of Law (2011)
- Forty-Under-40, Phoenix Business Journal (2009)
- John S. Nolan Fellow, ABA Section of Taxation (2006-2007)
- The Best Lawyers in America®, Tax Law (2010-2021)

- Southwest Super Lawyers®, Tax (2010-2011, 2013-2014)
- Ranking Arizona: The Best of Arizona Attorneys, Tax Law (2011)
- Arizona's Finest Lawyers
- Arizona's Top Lawyers, AzBusiness Magazine (2010)
- Greater Phoenix Attorney at Law Magazine feature story, "The Women of Snell & Wilmer" (December 2009)

Community Involvement

- Friends of Public Radio Arizona, Board of Directors
- Arizona Foundation for Women, Former Board of Directors
- Arizona Opera, Former Board of Trustees
- Arizona Foundation for the Eye, Former Secretary of the Board of Governors
- Volunteer Lawyers Program

Previous Professional Experience

- United States Tax Court, Washington, DC, Attorney-Advisor
- Georgetown University Law Center, Teaching Assistant to Hon. David Laro
- Combs, Mack & Lind, Associate

Bar Admissions

- Arizona

Court Admissions

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