

Snell & Wilmer



Carlene Y. Lowry

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Main Bio

Carlene Lowry is a nonprofit and tax-controversy attorney, advising clients regarding Arizona nonprofit and federal income tax laws.

Carlene advises a variety of 501(c)(3) private foundations and public charities (e.g., hospitals, schools, educational organizations, churches and other religious organizations, amateur sports, animal, environmental, economic hardship organizations, etc.) as well as non-charitable tax-exempt organizations (e.g., social welfare, business leagues, chambers of commerce, clubs, fraternal organizations, etc.) regarding structuring and governance issues. Common issues involve organizational and operational issues, management contracts, service contracts, joint ventures, grant making, grant restrictions, transactions with insiders (avoiding excess benefit and self-dealing transactions), unrelated business income, lobbying and political campaign issues, employee hardship and disaster relief requirements, employee scholarship requirements, private foundation excise taxes, and endowments.

Carlene also practices in the area of tax controversy – for individuals and businesses, domestic and foreign (offshore). This includes audits, appeals, voluntary disclosure initiatives (including Streamlined Filing Compliance Procedures), and collections matters (including liens, levies, and the potential for penalty abatement).

Carlene advises employers regarding employment tax and withholding issues, both from a planning perspective (e.g., accountable plans and withholding requirements, etc.) as well as in response to IRS audits.

Carlene is based out of our Phoenix office.

Education

- New York University (LL.M.)
- University of Arizona (J.D., *magna cum laude*)
 - Executive Note Editor, Arizona Law Review
 - Dean's List
- University of Arizona (B.S., *summa cum laude*)
 - 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

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

- ["The CARES Act Includes Many Tax Incentives for Employers - Charitable Contributions Modifications,"](#) Co-Author, Snell & Wilmer Legal Alert (March 30, 2020)
- ["The CARES Act Includes Many Tax Incentives for Employers - Deferral Payment of Employer Taxes and Employee Retention Credit,"](#) Co-Author, Snell & Wilmer Legal Alert (March 30, 2020)
- ["U.S. Persons With a Reportable Foreign Affiliate Must File Form BE-10: Benchmark Survey of U.S. Direct Investment Abroad, by May 29, 2020,"](#) Co-Author, Snell & Wilmer Legal Alert (March 25, 2020)
- ["Families First Coronavirus Response Act: Summary of the Employment Provisions of the New Law,"](#) Co-Author, Snell & Wilmer Legal Alert (March 19, 2020)
- ["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

- The Best Lawyers in America®, Tax Law (2022-2024); Nonprofit / Charities Law (2024); Trust and Estates (2024)
- AV Preeminent® Peer Review Rating from Martindale-Hubbell®(2014-2024)
- Southwest Super Lawyers®, Rising Stars Edition, Nonprofit Organizations (2017-2020), Tax (2012-2016)
- 40 Under 40, Phoenix Business Journal (2017)
- 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

Previous 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

Client News

- Snell & Wilmer Represents Cannabis Company True Harvest in Acquisition by The Greenrose Holding Company, Inc.