



**Bahar A. Schippel, Partner**  
**Snell & Wilmer, L.L.P.**  
Certified Specialist, Tax Law  
Arizona Board of Legal Specialization

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Bahar Schippel specializes in tax planning for joint ventures and real estate transactions, including 1031 exchanges, drafting LLC and partnership agreements, structuring tax-efficient debt workouts, designing service provider equity compensation for LLCs and partnerships and representing taxpayers before the Internal Revenue Service and Arizona Department of Revenue. Bahar serves on the ABA Tax Section Council as its Assistant Secretary. She also serves as a Vice-Chair of the Partnership Committee of the ABA Tax Section and is Past Chair of the Tax Section of the State Bar of Arizona. 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, Teaching Assistant to the Honorable David Laro at Georgetown University Law Center, and Associate at Combs, Mack and Lind.

#### **Professional Recognitions & Awards**

- The Best Lawyers in America® (2010)
- *Southwest Super Lawyers*® (2009-2010)
- Arizona's Top Lawyers, AzBusiness Magazine (2010)
- Greater Phoenix Attorney at Law Magazine feature story, ***The Women of Snell & Wilmer*** (December 2009)
- Forty-Under-40, Phoenix Business Journal (2009)
- John S. Nolan Fellow, ABA Section of Taxation (2006-2007)

#### **Professional Memberships & Activities**

- American Bar Association, Section of Taxation, Member
  - Tax Section Council, Assistant Secretary
  - Committee on Partnerships and LLCs, Vice-Chair
    - Subcommittee on LLCs and LLPs, Past Chair
- State Bar of Arizona
  - Tax Law Advisory Commission, Chair
  - Tax Law Executive Council, Past Chair
- Authors' Panel for the Journal of Passthrough Entities
- Arizona Federal Tax Institute Conference Committee

#### **Other Professional Experience**

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

## Representative Presentations & Publications

- *Feel the Love: Allocating COD Income Among Partners*, ABA Section of Taxation Meeting (January 2010)
- *Your Property-Owning LLC is in Trouble – Now What?* ABA Section of Taxation Meeting (January 2010)
- *Compensation and Benefits for Partners/Partnerships: Some Good, Some Bad and Some Ugly*, ABA Section of Taxation Meeting (January 2010)
- *Workouts and Debt Restructurings and Foreign Investor Issues*, Practising Law Institute 12th Annual Real Estate Tax Forum (January 2010)
- *The 62nd Annual Federal Tax Conference*, The University of Chicago Law School (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 – CLE on the Road (June 2009)
- *Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances*, Practising Law Institute (May 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 (March 2009)
- *Tax Planning in a Down Real Estate Market*, Snell & Wilmer L.L.P. Speaker Series (February 2009)
- *Foreign Investor Issues*, Practising Law Institute 11th Annual Real Estate Tax Forum (February 2009)
- *Workouts & Debt Restructurings*, Practising Law Institute 11th Annual Real Estate Tax Forum (February 2009)
- *Partnership Equity for Services*, 26th Annual National CLE Conference (January 2009)
- *Recent Developments and Observations*, Monthly Columnist, Journal of Passthrough Entities (2008-present)
- *Recourse or Nonrecourse: That is the Question*, NYU 67th Institute on Federal Taxation (November 2008)
- *Self-Employment Taxes and Passthrough Entities: Where Are We Now?* Arizona Society of CPAs Federal Tax Conference (November 2008)
- *Tax Planning Basics for Equity Compensation of LLC Employees: What Business Lawyers Need to Know*, Utah State Bar Business Section (October 2008)
- *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 (June 2008; June 2007)
- *Partnership Disguised Sale Planning*, Presenter, ABA Section of Taxation Meeting (May 2008)
- *New Regulations on Partnership Mergers and the Mixing Bowl Rules*, Presenter, ABA Section of Taxation Midyear Meeting (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 (June 2007)
- *Series LLCs – What We Know (And Don't Know)*, ABA Section of Taxation (May 2007)
- *Coltec and Its Aftermath*, TEI, Arizona Chapter Meeting (March 2007)
- *Real Estate Dealer/ Developer Issues*, National LEI/CLE Snowmass Tax Conference (January 2007)
- *Compensating Partnership Employees With Equity*, 43rd Annual Heart of America Tax Institute (November 2006)
- *Compensating Partnership Employees With Equity*, 22nd Annual Arizona Federal Tax Institute Tax Conference (November 2006)
- *Partnership Hot Topics*, Keynote Speaker, Tennessee Society of CPA's Federal Tax Conference (October 2006)
- *1031 Exchange: Identifying the Best Strategies*, Snell & Wilmer L.L.P. Speaker Series (October 2006)
- *Real Estate Tax Planning*, Arizona State Bar Convention (June 2006)
- *The Best IRC 1031 Strategies - What You Don't Know*, AICPA Practitioners Symposium (June 2006)
- *Circular 230 Seminar*, Arizona State Bar Section of Taxation (March 2006)
- *Arizona Forum for Improvement of Taxation*, Winter Tax Seminar (January 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)
- *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