



PETER LOWY, Senior Tax Attorney, Shell Oil Company

An active member of the ABA Section of Taxation, Pete Lowy chairs the Pro Bono Committee and is vice-chair of the Court Procedure & Practice Committee. Lowy has also been active in the Young Lawyers Forum's Law Student Tax Challenge, having co-chaired the competition for several years. Lowy is a contributing editor to the Section's low-income tax manual, *Effectively Representing Your Client Before the IRS*, 4th Edition (2008). He is a recipient of the Section's Pro Bono Award and Nolan Fellowship.

Pete Lowy graduated from New York University School of Law where he received his LLM in Taxation, and Tulane University School of Law where he received his JD; he served on the *Tulane Law Review*. After law school, Pete completed two one-year clerkships with Federal judges: First for the Honorable Nauman Scott, U.S. District Court, and then for The Honorable Maurice Foley, U.S. Tax Court. Lowy is currently Senior Tax Counsel for Shell Oil Company where he specializes in tax controversies.

Pete Lowy has a strong commitment to public service. He helped establish a low-income taxpayer clinic in Houston that matches volunteer attorneys with underprivileged, qualifying taxpayers. He personally donates at least 100 hours every year to assist pro se taxpayers that cannot afford an attorney. Lowy chairs the Section's Pro Bono Committee, which seeks to identify, develop and promote pro bono opportunities for its members. In recognition of Lowy's dedication to public service, in 2003 the Section honored Lowy with its Pro Bono Award.

Pete Lowy also serves as an Adjunct Professor at the University of Houston Law Center, where he teaches two courses: Tax Controversies & Litigation, and Tax Research. Lowy is the author of *U.S. Federal Tax Research*, Tax Management Portfolio Series, 100 (2005), and co-author of *Responsible Person and Lender Liability for Trust Fund Taxes - Sections 6672 and 3505*, Tax Management Portfolio Series (forthcoming edition). He is also a frequent contributor to articles for publication in various law reviews and trade journals.