

Practice Areas

- Tax
- Tax Controversy & Litigation
- State and Local Tax Planning & Controversy
- Corporate, Securities & Finance

Education

- LL.M., New York University School of Law, 1997
- J.D., Tulane University Law School, 1995; member of Tulane Law Review
- B.A., Hobart and William Smith Colleges, 1992, with honors

Honors

- Best Lawyers in America, 2021-2024
- Recipient, Outstanding Service and Achievement in Oil, Gas, and Energy Taxation, University of Texas School of Law (2023)
- "Top Lawyer," Houstonia Magazine, 2022
- Nolan Fellowship, American Bar Association, Section on Taxation, 2007

Peter A. Lowy

Shareholder

Houston

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Peter A. Lowy, a shareholder in Chamberlain Hrdlicka's Houston office, is best known for his tax controversy work and deep experience in the energy sector. He also advises corporations and other taxpayers in a broad spectrum of industries on tax compliance issues, tax planning, and risk management. He regularly works with the Internal Revenue Service and the Texas Comptroller's office on a wide range of matters. Mr. Lowy also co-chairs Chamberlain Hrdlicka's state and local tax practice. During his career, Mr. Lowy has been responsible for over 200 tax cases that have cut across many types of taxes. This includes U.S. federal income, excise & employment taxes. It also includes the following state and local taxes (SALT): income, franchise, sales & use, severance, motor fuels, and property taxes. Disputes Mr. Lowy has participated in include over ten cases with amounts in issue exceeding \$100 million each, and two cases that exceeded \$1 billion in issue. He also served as lead attorney in structuring several complex transactions including a multi-billion dollar, cross-border deal in the energy sector.

Dedicated throughout his career to pro bono work, Mr. Lowy devotes substantial time each year to represent underprivileged taxpayers. A leader in the pro bono field, Mr. Lowy is a past chair of the ABA Tax Section's Pro Bono Committee and coordinates a pro bono program for the U.S. Tax Court. For his work with disadvantaged taxpayers, Mr. Lowy has received pro bono awards from the ABA Tax Section (2003), the New York State Courts (2015), and the Houston Volunteer Lawyers Program (2019).

Mr. Lowy is also a former chair of the American Bar Association Tax Section's Energy Tax Committee and of the American Bar Association Tax Section's Committee on Court Procedure & Practice. Mr. Lowy also served on the Council for the American Bar Association Tax Section. Mr. Lowy is an adjunct law professor at the University of Houston Law Center, where he teaches Tax Controversies, and is widely published on tax audits and litigation-related subjects.

Mr. Lowy earned his LL.M. in Taxation from New York University School of Law, and his J.D. from Tulane Law School. Following law school, he clerked for a United States

- Pro Bono Award, American Bar Association, Section on Taxation, 2003
- Outstanding Pro Bono Achievement Award, Houston Volunteer Lawyers Program, 2019
- Access to Justice Award, New York State Courts, 2015

Bar Admissions

- Texas (since 2003)
- New York (since 1996)
- District of Columbia (since 2014)

Court Admissions

- U.S. Supreme Court
- U.S. Court of Appeals for the Second Circuit
- U.S. Court of Appeals for the Fifth Circuit
- U.S. Court of Appeals for the Federal Circuit
- U.S. Tax Court
- U.S. District Court for the Southern District of New York
- U.S. District Court for the Southern District of Texas
- U.S. Court of Federal Claims

Peter A. Lowy, *Continued*

District Court and served as an attorney-advisor to the United States Tax Court.

Selected Speaking Engagements

- Speaker, Unveiling the Layers: Navigating Potential Tax Controversies Surrounding the Inflation Reduction Act, Texas State Bar Renewable Energy Tax Conference, January 25, 2024
- Moderator, Energy Excise Taxes – We’re Back, Baby!, 16th Biennial Parker Fielder Oil & Gas Tax Conference, November 16, 2023
- Panelist, State & Local Tax Hot Topics, Chamberlain Hrdlicka Virtual Tax Forum, November 2, 2021
- Panelist, Trying to Reach the Promised Land (Tips for Successful Refund Claims), LITC Grantee Conference Sponsored by Internal Revenue Service, December 17, 2020
- Speaker, SALT & the New Property Tax Relief Act, Houston CPA Society Expo, January 6, 2020
- Moderator, Changes & Developments in IRS Examination and Appeals, 15th Biennial Parker Fielder Oil & Gas Tax Conference, November 22, 2019
- Panelist, Winning Valuation Cases, Tax Executive Institute, Houston Chapter, 2019 Tax School, February 21, 2019
- Speaker, The U. S. Supreme Court’s Decision in *South Dakota v. Wayfair* and Its Impact on Texas Tax Law Issues, Chamberlain Hrdlicka San Antonio Tax and Business Planning Seminar, November 28, 2018
- Speaker, Judicial Highlights, Chamberlain Hrdlicka Houston Tax Forum, October 30, 2018
- Speaker, Best Practices for Resolving Federal and State Tax Controversies, Houston Chapter, Monthly Luncheon, June 6, 2018
- Speaker, Avoiding Ethical Pitfalls When Handling Tax Controversies, Houston Bar Association, Monthly Luncheon, March 21, 2018
- Panelist, Witness Preparation, Tax Executive Institute, Houston Chapter, 2018 Tax School, February 27, 2018

Clerkships

- Judicial Clerk, The Honorable Nauman Scott, U.S. District Court, Western District of Louisiana, 1995-1996
- Attorney Advisor, The Honorable Maurice Foley, U.S. Tax Court, Washington, D.C., 1997-1998
- Speaker, State and Local Tax Update, Houston CPA Society Expo, January 8, 2018
- Speaker, Tax Controversy & Audit: The Impact of the New LB&I Campaign Strategy on the Oil & Gas Sector, 14th Biennial Parker Fielder Oil & Gas Tax Conference, November 17, 2017
- Speaker, Tackling Texas Taxes, Tax Executive Institute, Houston Chapter, Monthly Luncheon, August 17, 2017
- Speaker, Crash Course in Texas Taxes, Chamberlain Hrdlicka Tax Forum, November 3, 2016
- Panelist, Strategies for Closing Open Years: Audit and Litigation, Tax Executive Institute Roundtable, June 18, 2015
- Panelist, Cross Border Attorney - Client Privilege Issues, American Bar Association, Tax Section Meeting, May 8, 2015
- Panelist, Transfer Pricing Update, American Petroleum Institute 81st Federal Tax Forum, April, 28, 2015
- Chair, Energy & Environmental Taxes, American Bar Association, Tax Section Meeting, January 30, 2015
- Panelist, Cross Border Tax Issues in Oil & Gas, Texas Federal Tax Institute, Oil & Gas Tax Conference, November 3, 2014
- Chair, Energy & Environmental Taxes Committee, American Bar Association, Tax Section Meeting, September 19, 2014
- Panelist, U.S. State Tax Considerations for International Tax Reform, Tax Analysts, June 18, 2014
- Speaker, Global Tax Planning & Audit Defense Strategies in the Changing World of Intangibles, Tax Executive Institute, May 9, 2014
- Chair, Energy and Environmental Taxes, American Bar Association, Tax Section Meeting, May 9, 2014
- Moderator, Litigating Cross-Border Transactions in U.S. Courts, American Bar Association, Tax Section Meeting, May 9, 2014
- Speaker, OECD BEPS Update, American Petroleum Institute 80th Federal Tax Forum, April 28, 2014
- Moderator, Hot Topics In the Energy Industry, American Bar Association, Tax Section Meeting, January 24, 2014
- Moderator, Transfer Pricing in the Oil and Gas Industry: Exploring Key Issues from Concept through Implementation, 12th Biennial Parker Fielder Oil & Gas Tax Conference, November 21, 2013

Peter A. Lowy, Continued

- Speaker, Hot Topics in Tax Enforcement, 24th Annual Philadelphia Tax Conference, November 6, 2013
- Speaker, From the Experts: Tax Controversy and Tax Litigation Update, 72nd NYU Institute on Federal Taxation, October 20, 2013
- Speaker, Managing Risk in a New Era of International Tax Enforcement, Tax Executive Institute, Houston Chapter, Monthly Luncheon, October 17, 2013
- Moderator, Competent Authority: What Happens When More Than One State Wants to Tax the Same Income or Transaction?, California Tax Policy Conference, November 4, 2011
- Moderator, Comparing U.S. & Canada Approaches to Unrepresented Taxpayer Issues, American Bar Association, Tax Section Meeting, September 23, 2010
- Moderator, Strategies for Resolving International Tax Disputes, International Tax Forum, September 1, 2010
- Moderator, Transfer Pricing Litigation, American Bar Association, Tax Section Meeting, January 21, 2010
- Moderator, Getting to Yes – Dealing with IRS Cradle to Grave, 10th Biennial Parker Fielder Oil & Gas Tax Conference, October 29, 2009
- Moderator, Settling Tax Cases, American Bar Association, Tax Section Meeting, May 9, 2008

Selected Publications

- Responsible Person and Lender Liability for Trust Fund Taxes - Sections 6672 and 3505, 4th Ed., TAX MANAGEMENT PORTFOLIO SERIES (2017) (co-author)
- Legal Authorities in U.S. Federal Tax Matters – Research & Interpretation, 3rd Ed., TAX MANAGEMENT PORTFOLIO SERIES (2016)
- U.S. Federal Tax Research, 2nd Ed., TAX MANAGEMENT PORTFOLIO SERIES (2014)
- Effectively Representing Your Client Before the IRS, 5th Edition, American Bar Association Tax Section (2011) (contributing editor)

Professional Affiliations

- Recipient, Outstanding Service and Achievement in Oil, Gas, and Energy Taxation, University of Texas School of Law (2023)
- Adjunct Professor, University of Houston Law Center (2000, 2005-2013; 2016-present)
 - Legal Research & Writing (2000)
 - Tax Research (2005-2013)
 - Tax Controversies (2008-2013; 2016-present)
- Adjunct Professor, Texas Southern University Law School - Tax Controversies (2011)
- Chair, Court Procedure & Practice, American Bar Association Section on Taxation (2011-2013)
- Chair, Pro Bono Committee, American Bar Association Section on Taxation (2009-2011)
- Chair, Energy & Environmental Taxes, American Bar Association Section on Taxation (2013-2017)
- Council, American Bar Association Section of Taxation (2017-2020)

Peter A. Lowy, *Continued*

- Council, American Bar Association Presidential Task Force On Attorney-Client Privilege (2005-2010)
- Council, Houston Bar Association Section on Taxation (2005-2013)
- Recipient, Pro Bono Award from the American Bar Association Section on Taxation (2003)
- Recipient, Nolan Fellowship from the American Bar Association Section on Taxation (2007)
- Recipient, Access to Justice Pro Bono Award, New York State Courts (2015)
- Lead/Coordinator, Tax Court Calendar Call Program in Houston (2010-2013, 2016-present)
- Member, American College of Tax Counsel (2016-present)
- Board of Directors, Houston Volunteer Lawyers (2020-present)

