FENNEMORE.



PATRICK IRVINE

Of Counsel

Business & Finance

Phoenix
P: 602.916.5406 F: 602.916.5606
pirvine@fennemorelaw.com

PATRICK IRVINE

Pat is a former Judge of the Arizona Court of Appeals who frequently serves as an arbitrator and appellate advocate, and practices in forming and advising nonprofit and tax-exempt organizations. His broad experience as a judge and attorney in interpreting and applying statutes and contracts, combined with specialized knowledge and experience in taxation and government regulation, makes him uniquely qualified to understand what governing documents and agreements mean and how they should be drafted.

Pat has a master's degree in tax law and previously served as the Chief Counsel of the Arizona Attorney General's Tax Section and Solicitor General of Arizona. He has represented clients in controversies before administrative agencies and at all levels of the state and federal courts, including a successful argument before the U.S. Supreme Court. He has also been a Tax Manager at a leading accounting firm, where he assisted clients with compliance, tax planning, and tax controversies.

His experience in ethics and professional responsibility includes service as Chair of the Arizona Supreme Court's Committee on Character and Fitness and a member of the Judicial Ethics Advisory Committee.

For forty years, Pat has been a frequent speaker, teacher, and trainer on legal issues, including nonprofit formation and operation, taxation, open meeting law, mediation, arbitration, and Indian law. His teaching for institutions of higher education has included dozens of sections of business law and public administration, as well as employment law, accounting, taxation, and Indian law.

Away from work, Pat volunteers with court committees and charities.

EDUCATION

LL.M., Taxation, University of San Diego School of Law

J.D., Arizona State University, Sandra Day O'Connor College of Law

B.S., Arizona State University

Phoenix College Alumni Hall of Fame

AREAS OF PRACTICE

OTHER EXPERIENCE

Arbitration

Nonprofit and Tax-Exempt Organizations

Appeals

Indian Law

Business & Finance

Tax Law

Appellate Litigation

AWARDS AND HONORS

Best Lawyers in America®, Appellate Practice, Native American Law, Tax Law, 2015-2027

Top Lawyer – Attorneys for Nonprofits, *Phoenix Magazine*, 2026

Best Lawyers in America®, Administrative Law, Regulatory Law, 2022-2027

Southwest Super Lawyers®, Alternative Dispute Resolution, 2018-2026

Southwest Super Lawyers®, Tax, 2015-2017

Recipient, Henry Tom Outstanding Tax Attorney Award, 2016

Recipient, Jim Jones Distinguished Service Award, Conference of Western Attorneys General

Recipient, Distinguished Public Lawyer Award, State Bar of Arizona

Recipient, U.S. Supreme Court Best Brief Award, National Association of Attorneys General

Recipient, Counselor of the Year Award, Arizona Attorney General's Office

ARTICLES AND PRESENTATIONS

Featured, "Patrick Irvine: Appointed as Vice-Chair of the Committee on Character and Fitness in the Supreme Court of the State of Arizona," Arizona Courts, February 2023

Co-author, "The CARES Act: New Tax Provisions for Charitable Deductions," Fennemore Client Alert, March 31, 2020

Co-author, "Model City Tax Code Gets Proposed Edits," Fennemore Client Alert, March 5, 2019

Interview, "Tribal Tax Jurisdiction and Remote Sales," The Talking Stick, August 2018

Interview, "Sales Tax for Online Retailers," *Tucson Morning News,* June 29, 2018

Speaker, "ADR Talks," State Bar of Arizona 2018 Annual Convention, June 28, 2018

Speaker, "501(c)(3) Tax-Exempt Organizations: Do's and Don'ts," Kiwanis International Southwest District Mid-Year Conference, March 2018

Speaker, "Sales Tax Issues for Indian Country," Arizona State University E-Commerce Conference, February 2018

Speaker, "Establishing a 501(c)(3) Organization," National Business Institute, October 2, 2017

Speaker, "Arbitration Talks," 2017 State Bar of Arizona Annual Convention, June 15, 2017

Author, "10 Tips for Effective Appellate Advocacy," *Arizona Attorney,* July/August 2016

Speaker, "Arbitration Myths and Realities," State Bar of Arizona Convention, June 2016

Speaker, "Open Meeting Law" and "School Finance Issues," Arizona Charter School Association, May 2016

Moderator, "Discovery Objections Under the New Federal Rules," U.S. District Court Conference, March, 2016

PROFESSIONAL AND COMMUNITY ACTIVITIES

Chair, Committee on Character and Fitness, appointed by the Arizona Supreme Court

Member and Vice Chair, Board of Directors, Circle the City

Member, Arizona Supreme Court Task Force on Rules of the Supreme Court of Arizona

Member, Arizona Supreme Court Attorney Regulation Advisory Committee

Member, Board of Directors, Arizona Tax Research Association

Past Director, Ronald McDonald House Charities of Central and Northern Arizona

Member, State Bar of Arizona

Member, State Bar of California

Arbitrator, American Arbitration Association

Arbitrator, Financial Industry Regulatory Authority

Kiwanis

- Past Advisor, Southwest District Kiwanis Foundation
- Past Lieutenant Governor, Kiwanis Southwest District
- Past President, Capitol Gateway Kiwanis Club
- Past President, Camelback Kiwanis Club

Adjunct Faculty, Arizona State University College of Law, Indian Legal Program, 2006-2015

Past Lawyer Representative, Ninth Circuit, U.S. District Court of Arizona

Past Member, State Bar of Arizona Civil Practice and Procedure Committee

Past Member, Executive Council, State Bar of Arizona Alternative Dispute Resolution Section

Past Member and Chair, City of Phoenix Judicial Selection Advisory Board

Past Member and Chair, State, Tribal & Federal Court Forum

Past Member, Judicial Ethics Advisory Committee

Former Advisory Committee Member, Phoenix College Tribal Court Advocacy Program

Adjunct Faculty, Phoenix College, 1992-2001; 2015

Past President, Phoenix Museum of History

ADMISSIONS

Arizona

California

U.S. District Court, District of Arizona

U.S. Court of Appeals, Ninth Circuit

U.S. Supreme Court

U.S. Tax Court