



## Carolyn S. Wenzel

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Carolyn Wenzel represents companies, tax-exempt organizations, families and individuals in the areas of governance, tax, advocacy and estate planning.

She regularly counsels nonprofit entities and tax-exempt organizations, including public charities, private foundations, trade and professional associations, and religious and educational organizations in the areas of formation, investment decision-making, endowment fund establishment and modification, governance and business planning, regulatory compliance, tax-exemption qualification, dispute resolution, mergers and dissolution.

Carolyn also advises families and individuals in business succession, tax and estate planning, estate and trust administration, and fiduciary compliance. She regularly handles probate administration, conservatorship matters, estate and trust disputes, and probate litigation involving heirs, beneficiaries and fiduciaries.

Her experience includes helping national and Tennessee-based companies with tax planning and problem solving related to Tennessee state and local taxes, including refund claims, voluntary disclosures, audits, administrative conferences and hearings, and judicial appeals. Her representations include controversy work in sales and use tax, business tax, and local property tax for commercial and industrial property owners. Her experience includes counsel to companies in the transportation, communications and energy industries before state revenue agencies and local tax assessors.

Carolyn is a Rule 31 Listed General Civil Mediator by the Tennessee Supreme Court.

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### Education

- Grand Valley State University, M.S. in Taxation, 2002
- University of Kansas, J.D., M.A. in Philosophy, 1993
- Hollins University, B.A., *cum laude*, 1989

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### Admissions

- Tennessee
- Michigan
- Supreme Court of the United States
- U.S. Tax Court
- U.S. Court of Appeals, Sixth Circuit
- U.S. District Court, Western District of Michigan
- U.S. District Court, Middle District of Tennessee

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## Recognition

- *Best Lawyers in America*® “Lawyer of the Year,” Non-Profit/Charities Law (2016, 2019); Litigation – Trusts and Estates (2002)
- *Best Lawyers in America*®, Litigation – Trusts and Estates (2013 – 2026); Litigation and Controversy – Tax (2013 – 2026); Non-Profit/Charities Law (2012 – 2026); Trusts and Estates (2020 – 2026)
- FiftyForward Harriet Foley Leadership Award (2015)
- Martindale-Hubbell®, AV Preeminent Peer Review Rated
- *Mid-South Super Lawyers*, Tax (2015)
- *Nashville Business Journal* “Best of the Bar” (2014 – 2015, 2018)
- *Nashville Business Journal* “Women of Influence” Awards Finalist (2013)
- Tennessee Supreme Court Attorneys for Justice Pro Bono Honor Roll (2014 – 2016, 2018 – 2020, 2023)

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## Professional Activities

- Member, American, Tennessee, and Nashville Bar Associations
- Member, State Bar of Michigan
- Member, Tennessee Board of Law Examiners – appointed by the Tennessee Supreme Court (2022 – present)
- Fellow, Nashville Bar Foundation
- Member, International Women’s Forum, Tennessee Chapter
- Member, Leadership Nashville (Class of 2016)

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## Civic Activities

- Founders’ Advisory Board Member, Studio Bank (2018 – present)
- Board Member, United Methodist Foundation for the Tennessee-Western Kentucky Conference (2012 – present)
- Member, Board of Trustees, Tennessee-Western Kentucky Conference, United Methodist Church (2015 – 2024)
- Board Member, Community of St. Mary (2014 – 2024)
- Board Member, Immunization Action Coalition (Immunize.org) (2021 – 2024)
- Member, Electric Power Board, Nashville Electric Service (2015 – 2021)
- Board Member, Nashville Area Chamber of Commerce, General Counsel (2020 – 2021)
- Board Member, Nashville Symphony (2018 – 2024)
- Member, Mayor’s Economic Inclusion Advisory Committee (2016 – 2017)
- Board Member, Nashville Opera (2011 – 2017), President (2015 – 2016)
- Board Member, Arts & Business Council of Greater Nashville (2009 – 2017)
- Board Member, Calvary Young Children’s School (2014 – 2016)
- Board Member, FiftyForward (2009 – 2015)