

**THE ARIZONA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS WELCOMES  
SNELL & WILMER ATTORNEYS AS PRESENTERS**

**PHOENIX (December 19, 2012)** – Snell & Wilmer is pleased to announce that attorneys Jim Susa, Hadar Avraham and Geoff Gunnerson recently presented on “Arizona Sales and Use Tax” for the Arizona Society of Certified Public Accountants (ASCPA). ASCPA is the largest professional organization operating specifically for CPAs in Arizona. The ASCPA has more than 6,000 members, including CPAs in business and industry, public practice, government, nonprofit and education.

The Snell & Wilmer team discussed the Arizona law regarding sales and use tax has been changing every year with new statutes, rules, administrative rulings and court cases. The purpose of the course was to give a basic understanding of the law and to highlight some of the significant changes that have occurred over the past few years and may occur in the next few years. Attendees included accountants who either work in businesses subject to the sales tax or those accountants who represent businesses subject to the sales tax.

Jim Susa’s practice is concentrated in the representation of clients in state and local taxation matters in Arizona and Nevada. Susa has represented government and private clients in property, sales, use and income tax matters before administrative and judicial tribunals in Arizona and Nevada. Susa is recognized as a tax law specialist by the State Bar of Arizona and has over 20 years of experience in litigating appeals before the Office of Administrative Hearings, State Board of Equalization, Board of Tax Appeals, Tax Court, Court of Appeals and Supreme Court in Arizona and in the County and State Boards of Equalization, Tax Commission, District Court and Supreme Court in Nevada. Susa also has lectured extensively in Arizona and Nevada on property, sales and use tax matters for a variety of organizations including the State Bars of Arizona and Nevada.

Hadar Avraham practices state and local tax law with a focus on property tax counseling and litigation matters in Arizona and Nevada. She represents clients in administrative tribunals, superior court and appellate matters. She currently serves as the Budget Officer of the Arizona State Bar Tax Section Executive Council.

Geoff Gunnerson’s practice is concentrated in federal, state and local tax matters. Gunnerson’s experience includes work on various federal tax issues, including but not limited to tax-exempt organizations, sales and use tax, residency issues, tax credit finance, partnership tax, corporate tax, individual income tax, transfer tax (i.e., estate, gift and generation skipping), international tax, and tax penalties/additions to tax. Before joining Snell & Wilmer, he worked as an attorney-advisor to Judge Robert P. Ruwe in the United States Tax Court in Washington, DC.

**About Snell & Wilmer L.L.P.**

Founded in 1938, Snell & Wilmer is a full-service business law firm with more than 400 attorneys practicing in nine locations throughout the western United States and in Mexico, including Phoenix and Tucson, Arizona; Denver, Colorado; Los Angeles and Orange County, California; Las Vegas and Reno, Nevada; Salt Lake City, Utah; and Los Cabos, Mexico. The firm represents clients ranging from large, publicly traded corporations to small businesses, individuals and entrepreneurs. For more information, visit [www.swlaw.com](http://www.swlaw.com).