

Snell & Wilmer



Julie H. Quigley

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Main Bio

Julie Quigley leads the state and local tax practice in the Phoenix office. She has over 15 years of experience in a wide variety of state and local tax matters including corporate income/franchise tax; indirect taxes (sales/use, employment and property); tax controversies and audits; tax compliance; tax credits and incentives; tax due diligence; and tax technical research and analysis. Julie is also a certified public accountant (CPA) with extensive experience at one of the "big four" accounting firms. She is a hands-on leader with managerial and supervisory experience in both corporate and public accounting focused on achieving outstanding results for clients in a fast-paced, deadline-driven, environment.

Representative Experience

State and Local Tax

- Served a wide variety of client industries including manufacturing, retail, construction, healthcare, insurance, energy, telecommunications, financial services and real estate
- Advised companies located throughout the United States on complex tax issues involving:
 - Corporate reorganization planning (multiple tax types)
 - State income and sales/use tax compliance, audit defense, refund reviews, nexus reviews, and voluntary disclosures
 - Unity and apportionment reviews and planning (income tax)
 - Due diligence (in the context of acquisitions)
 - Business incentives and credits
- Analyzed and obtained business incentives and credits
- Monitored and evaluated impacts of tax law changes and tax implications of business planning
- Conducted significant analysis of tax issues surrounding proposed merger of food companies
- Managed and defended a 14-state unclaimed property audit
- Identified and developed unique New Mexico gross receipts tax refund opportunity that benefited numerous businesses located throughout the United States with operations in New Mexico
- Represented and advised a distribution company on a Louisiana income and franchise tax audit controversy in seeking a substantial reduction in tax assessment
- Advised large quick service restaurant company regarding state tax implications of a significant legal simplification

- Counseled multi-state businesses on state corporate income tax issues such as Public Law 86-272 nexus, "unitary" combination, allocation and apportionment, and business/non-business income
- Advised construction contractors and homebuilders on Arizona state and local tax issues including construction manager tax issues, installation of exempt machinery and equipment, municipal "speculative builder" tax, and marketing arm-contracting arm structure for state transaction privilege tax purposes
- Counseled clients on the multi-state taxation of flow through entities such as partnerships, S-corporations, and limited liability companies, and prepared entity formation documents
- Engaged in strategic planning and advice to clients regarding the Arizona government property lease excise tax ("GPLET"), including litigating a property tax matter for client lessee of an agricultural improvement district

Education

- Arizona State University (J.D., 1994)
- New Mexico State University (B.S., Accounting, 1990)
 - Crimson Scholar Graduate

Professional Memberships & Activities

- Arizona Certified Public Accountant (2004)
- State Bar of Arizona
 - Tax Section
- Maricopa County Bar Association
- Arizona Society of Certified Public Accountants

Representative Presentations & Publications

- "[Arizona Enacts Several New Tax Measures](#)," Co-Author, Snell & Wilmer Legal Alert (September 1, 2021)
- "California COVID-19 Webinar: Employer Tips for Returning Employees to Work and Managing a Hybrid WFH Workforce," Co-Presenter, Snell & Wilmer Webinar (May 5, 2021)
- "[Arizona Department of Revenue Working with Transaction Privilege Tax Taxpayers Impacted by COVID-19](#)," Co-Author, Snell & Wilmer Legal Alert (July 6, 2020)
- "[Arizona's April 15th Deadline to Make Donations to Charities, STOs, and Public Schools Remains Unchanged for 2019 Tax Year Credits](#)," Co-Author, Snell & Wilmer Legal Alert (March 24, 2020)
- "[Arizona's Remote Seller/Marketplace Facilitator Legislation Takes Effect October 1](#)," Co-Author, Snell & Wilmer Legal Alert (October 1, 2019)

Previous Professional Experience

- US Foods, Inc.
- Ernst & Young LLP
- Quarles & Brady LLP

Bar Admissions

- Arizona

Court Admissions

- Supreme Court of Arizona