

Otto S. Shill, III

Member



Overview

For more than 30 years, Mr. Shill has helped businesses, business owners, and individuals comply with tax and other government regulations, navigate government investigations, and build wealth through business transactions and long-term business and estate planning.

Contact

- P 602.262.5956
- F 602.495.2698
- oshill@jsslaw.com
- Phoenix, AZ

Areas of Focus

- Tax and Estate Planning, Business Transactions, and Regulatory Compliance

- Compensation and Employee Benefits, Labor and Employment Law
- Business Succession Planning
- Government Contracting

Education

LL.M., Taxation, Boston University School of Law (1987)

- Author and Editor, *Journal of Tax Law*

J.D., Brigham Young University, J. Reuben Clark Law School (1985)

B.S., Brigham Young University, Accounting (1982)

Biography

For more than 30 years, Mr. Shill has helped businesses, business owners, and individuals comply with tax and other government regulations, navigate government investigations, and build wealth through business transactions and long-term business and estate planning. He has significant experience in business transactions, federal and state tax compliance and tax controversies; compensation and employee benefits, employment regulation; and government contracting compliance and disputes.

Mr. Shill regularly represents clients before federal and state government agencies including the Internal Revenue Service, the Equal Employment Opportunity Commission, U. S. Department of Labor (DOL), the National Labor Relations Board, Arizona Attorney General's office, Arizona Industrial Commission, Arizona Department of Revenue, and other Arizona regulatory boards. Mr. Shill also drafts and lobbies for the passage of legislation to remedy client issues. The Arizona Board of Legal Specialization designates Mr. Shill as a Certified Tax Specialist.

Admissions

Admitted to Practice

- Texas (1991)
- Arizona (1985)

Court Admission

- U.S. Supreme Court
- U.S. Court of Federal Claims
- U.S. Court of Appeals, Federal Circuit
- U.S. District Court, District of Arizona

- U.S. Tax Court
- Arizona State Courts

Media and Presentations

Articles

- Author, "[Transaction Privilege Tax in the Digital Age](#)," *Arizona Attorney Magazine* (March 2020)
- Author, "[Tax Issues for Arizona Retailers and Taxpayers](#)," *In Business Magazine* (December 2, 2019)
- Quoted, "[Will massive development threaten Gateway Airport?](#)" *Gilbert Suns News* (October 27, 2019)
- "Fair Labor Standards Act," *Arizona Employment Law Handbook, Second Edition, Vol. 2* (revised 2016)
- "Negligent Hiring and Supervision," *Arizona Employment Law Handbook, Second Edition, Vol. 2* (revised 2016)
- "Taxation Issues in Employment Settlement Awards," *Arizona Employment Law Handbook, Second Edition, Vol. 2* (2007; revised 2013)

Blogs

- "[Risks and Rewards of Accessing Government Financial Assistance During COVID-19](#)," *Jennings Strouss Blog* (April 29, 2020)
- "[Issues Related to Applications for COVID-19 Paycheck Protection Programs Loans](#)," *Jennings Strouss Blog* (April 7, 2020)
- "[Internal Revenue Service Expands Tax Relief](#)," *Jennings Strouss Blog* (March 2020)
- "[Internal Revenue Service and Department of Labor Announce Quick, Comprehensive Reimbursement for Paid Sick Leave Costs; Non-Enforcement Policy](#)," *Jennings Strouss Blog* (March 2020)
- "[Tax and Employee Benefits Aspects of the U.S. Government's Initial Pandemic Response](#)," *Jennings Strouss Blog* (March 2020)
- "[Deducting Attorneys' Fees Under the Tax Cuts and Jobs Act of 2017 - Update](#)," *Jennings Strouss Blog* (April 2019)
- "[Arizona Proposes to Reduce Tax Rates to Give More Time to Address Federal Tax Law Changes](#)," *Jennings Strouss Blog* (January 2019)
- "[The U.S. Supreme Court Changes Nexus Required for State Taxation of Online Sales: But Questions Still Remain](#)," *Jennings Strouss Blog* (June 2018)
- "[Deducting Attorneys' Fees Under the Tax Cuts and Jobs Act of 2017](#)," *Jennings Strouss Blog* (April 2018)
- "[FATCA and FBAR: The IRS is discontinuing its Offshore Voluntary Disclosure Program](#)," *Jennings Strouss Blog* (March 2018)
- "[Storm On The Horizon: Amend Your Partnership Agreement Before The IRS Does It For You](#)," *Jennings Strouss Blog* (November 2017)

- [“New Proposed Rules for Arizona Sick Leave Requirements,”](#) *Jennings Strouss Blog* (July 2017)
- [“Getting Ready for July 1st: Arizona’s Sick Leave Rules Become Effective,”](#) *Jennings Strouss Client Alert* (June 2017)
- [“Arizona Supreme Court Upholds Arizona Prop 206,”](#) *Employment Law Times* (March 2017)
- [“Prepare Early to Successfully Manage a Tax Audit, Part III,”](#) *Jennings Strouss Blog* (2016)
- [“Prepare Early to Successfully Manage a Tax Audit, Part II,”](#) *Jennings Strouss Blog* (2016)
- [“Prepare Early to Successfully Manage a Tax Audit, Part I,”](#) *Jennings Strouss Blog* (2016)
- [“How to Save Taxes and Avoid ADA Lawsuits,”](#) *Jennings Strouss Blog* (2016)
- [“How to Respond to an NLRB Investigation,”](#) *Employment Law Times* (2016)
- [“Proposed Overtime Rule Will Not Go Into Effect December 1, 2016,”](#) *Employment Law Times* (2016)

Presentations

- “6 Legal Essentials for Every Business,” Mesa CARES Small Business Technical Assistance Program Webinar (August 17, 2020)
- [“Restarting Your Business after COVID-19; Managing Employment, Liability and Regulatory Risks,”](#) Mesa Chamber of Commerce Live Webinar (May 15, 2020)
- Co-presenter, [“What Should Businesses Do?”](#) Mesa Chamber of Commerce Live Webinar (March 31, 2020)
- Co-presenter, [“Managing Employment and Other Business Needs During a Pandemic,”](#) Mesa Chamber of Commerce Live Webinar (March 23, 2020)
- Co-presenter, [“Tax Litigation Update,”](#) Arizona Tax Research Association (ATRA) 2019 Outlook Conference (November 14, 2019)
- Guest Speaker, [“Planning & Zoning,”](#) City of Mesa (October 23, 2019)
- Co-presenter, “Ethical Dilemmas at End of Life,” American College of Osteopathic Internists’ Osteopathic Medical Conference & Exposition (OMED) 2019 (October 2019)
- Co-presenter, “Essentials of Employment Law: Representing an Employee,” State Bar of Arizona, Employment and Labor Law Section (March 2019)
- “Taxation of Settlements and Judgements,” Arizona Employment Lawyer’s Association (February 2019)

Memberships

American Bar Association

- Member, Section of Taxation
 - Employee Benefits and Executive Compensation Subcommittee
- Member, Section of Labor and Employment
- Member, Section of Public Contract Law

State Bar of Arizona

- Member, Tax Law Section
- Member, Labor and Employment Law Section

Community Involvement

Arizona Chamber of Commerce

- Public Affairs Committee, Tax Committee
- Legal, Regulatory and Financial Services Committee

Arizona Small Business Association

- Board Member, Public Policy Committee

Arizona Tax Research Association

- Board Member
- Legislative Committee
- Tax Policy Committee

AOPA Airport Support Network

- Volunteer

East Valley Estate Planning Council

- Board Member

East Valley Adult Resources Inc.

- Board Member (2018 - present)

East Valley Adult Resources Foundation

- Board Member (2016 - 2018)

Mesa Chamber of Commerce

- Board of Directors (2009 - 2015, 2019)
- Chair, Government Affairs Committee (2009 - 2015)
- Chair, Board of Directors (2012)

Mesa Rotary Club

- Past President (2018 - 2019)

- President (2017 – 2018)
- President-Elect (2016 – 2017)

Mesa Rotary Foundation

- President (2018 – 2019)

City of Mesa Falcon Field Area Visioning Commission

- Member (2014 – 2015)

East Valley Aviation and Aerospace Alliance

- Former Chair, Board of Directors (2011 – 2013)

City of Mesa Central Main Street Neighborhood Area Planning Committee

- Member (2011)

Honors and Awards

- [AV Preeminent® Peer Review Rated™](#)
- Listed, *The Best Lawyers in America*® in the categories of Employee Benefits (ERISA) Law and Employment Law – Management (2020 – 2021) and Tax Law (2021)
- Recognized, “[The Big Thank You Event, Awards for Public Policy,](#)” Arizona Small Business Association (ASBA) (December 4, 2018)

Foreign Languages

- French