



## Crociata Bolsters Spencer Fane Tax, Trusts, & Estates Group in Phoenix

Spencer Fane LLP is pleased to announce [Frank Crociata](#) has joined the Tax, Trusts, & Estates Practice Group as an of counsel attorney in the firm's Phoenix office.

Crociata helps clients navigate the intricacies of state and local tax laws associated with business operations and structuring and personal financial transactions. He both defends clients in tax controversies with state and local tax agencies, and helps clients structure business operations in a manner to minimize, defer, or eliminate taxes to benefit the bottom line. He has specific experience with constitutional limitations on state taxation, corporate income and business activity taxes, sales taxes, property taxes, and other excise taxes, such as state and federal motor fuel taxes.

"Frank brings a deep understanding of state and local tax issues relevant to his clients, whether an individual, household, small business, or large-scale corporate entity," said Andy Federhar, Office Managing Partner for Spencer Fane in Phoenix. "Spencer Fane maintains a commitment to providing proactive and responsive legal service that aligns with our clients' business goals and objectives. He shares our belief in a collaborative culture that allows us to best understand, identify, and address legal concerns in an efficient manner."

In addition to handling general tax legal matters, Crociata also serves as a lobbyist for clients on state and local issues, including drafting legislation, testifying before legislative committees, and developing advocacy strategies for clients and industry groups. Licensed in both Arizona and New Mexico, Crociata previously served as Tax Policy Director for the New Mexico Taxation & Revenue Department (TRD), where he was responsible for overseeing the agency's legislative agenda, bill drafting, private

letter rulings, regulations, bulletins, and tax research and statistical analysis, and for collaborating with the governor and the New Mexico Legislature on issues of tax policy, legislation, and tax reform.

Former New Mexico Governor Susana Martinez appointed him to this position less than one year after he joined the TRD's Legal Services Bureau.

Prior to entering private practice, Crociata spent a decade working in the nonprofit sector, doing social service work on Indian Reservations throughout the American West. He completed his undergraduate studies at Duke University and later earned his Juris Doctor from the University of Colorado Law School, and while in law school he completed an externship with the United States Attorney's Office for the District of Colorado.