

## **Krista A. Howard, CPA**

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Krista is Senior Manager the Phoenix Multistate Tax Services Practice and specializes in Multistate Income/Franchise Tax. She has over fifteen years of experience serving large multistate companies in various industries. Krista has significant experience helping clients with state tax planning, as well as extensive tax compliance and project management experience. Her time at Deloitte has included a rotation in the national multistate consulting group and she currently leads the Phoenix Multistate Tax Practice.

Krista holds a Bachelor of Science in Accountancy from Arizona State University and is a licensed CPA in the State of Arizona. Krista is also a member of the Arizona Society of CPAs and the AICPA.

## **Spencer Evans, J.D.**

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Spencer Evans is a Senior Tax Consultant in the Phoenix office. Spencer has five years of work experience in multistate sales and use tax issues. Prior to joining Deloitte, Spencer worked at the Arizona Department of Revenue in their contested audit resolution section. Spencer has significant experience with audit defense issues before the Office of Administrative Hearings and the Municipal Tax Hearing Office. He has also been instrumental in obtaining refunds on a number of reverse sales tax audits with the various states and local jurisdictions. Spencer is an active member

of the Tax Section of the State Bar of Arizona. Spencer has a working relationship with the Arizona Department of Revenue and many of Arizona's nonprogram cities. Spencer has worked closely with state and local taxing jurisdictions to obtain consistent tax treatment for clients operating in multiple industries.

Spencer received his Bachelor of Arts degree from Brigham Young University and his Juris Doctorate degree for Florida State University. He is a member of the State Bar of Arizona, J. Reuben Clark Society, National Honors Society, and the Arizona Management Society.

## Max Frias

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Max Frias is a Tax Consultant in the Phoenix office. Max has 3 years of experience in public accounting emphasizing on multistate income/franchise tax issues. Max has experience with clients in the health care, technology, hospitality, and for-profit education industries. Max has worked closely with state and local taxing jurisdictions, in a joint effort, to consistently assist clients minimize their multistate tax exposure.

Max received his Master of Accountancy from New Mexico State University. He is a member of the Association of Latino Professionals in Public Accounting (ALPFA), the Hispanic Association of Colleges and Universities (HACU), and the professional accounting fraternity Beta Alpha Psi.