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July/August *2013*

**announcement**

Hammel, Beal & Lauer, P.C. is pleased to announce that it has merged with Tucson firm DeVries CPAs of Arizona, P.C. effective May 1, 2013. Our merger joins two highly respected accounting firms each with an established presence and excellent reputation in their business communities. As one of Tucson’s premier accounting and consulting firms for over 40 years in all facets of business, personal, financial planning and tax matters, Hammel, Beal & Lauer is proud to partner with DeVries CPAs of Arizona, P.C., an established major accounting and auditing firm with a special mission to serve nonprofit organizations throughout Arizona. Our newly merged firm has been renamed HBL CPAs, P.C. and has over 40 staff, including 5 partners. We are excited about the opportunities for added expertise and services that we can offer to our clients as we continue to provide personal attention and excellent service to meet all of your accounting needs.

***New Team Members***

 Marianne DeVries, CPA, is a partner and shareholder of the newly merged firm. Mari has been in public accounting for over 20 years. Her experience in public practice includes a significant number of audits, reviews and compilations for nonprofit entities, financial institutions, service and retail companies as well as litigation support services and tax returns. In 2003, she was appointed to the American Institute of Certified Public Accountants’ NPO Expert Panel/Task Force to revise the Audit Guide for nonprofit organizations. In July 2004, Governor Napolitano appointed Mari to the Arizona State Board of Accountancy (ASBA) serving as President from 2007-2008. ASBA is responsible for licensing and regulating CPAs in Arizona. After having served seven years on the Board’s Accounting and Auditing Standards Committee and three years as an Investigative Reviewer for the Board; Mari is regularly asked to speak both locally and nationally on a variety of topics affecting nonprofit organizations. She joined the AICPA’s Board of Examiners Content Committee and Audit Sub-committee in 2008 and in 2011 was appointed as Chair of the Content Committee and member of the Executive Committee of the Board of Examiners.



**HBL CPAs Summer Hours**

**Monday – Thursday 8:00 am to 5:00 pm**

**Friday 8:00 am to 2:00 pm**

***New Team Members (continued)***

Michael J. DeVries, CPA, has over 30 years of experience in taxes and accounting. Mike is a tax manager with the newly merged firm. He began his degree at Northern Arizona University and after moving to Texas he graduated from Midwestern State University in Wichita Falls. After spending 25 years working with a CPA firm in a number of small offices in Texas, Mike moved back to Tucson to join his sister Mari at DeVries CPAs in 2007. Mike is a member of the Rotary Club of Tucson and serves as an advisory board member for The Salvation Army in Tucson.

Lisa Gunther began working with DeVries CPAs of Arizona in 1999. She provides accounting services for clients, and is a QuickBooks ProAdvisor with a special emphasis in nonprofit accounting. She is skilled at providing clients with technological solutions for their accounting needs, including consulting on software and developing strategies for an efficient accounting system. She studied at the University of Arizona and the College of William and Mary in Virginia, where she earned a master’s degree in education. 

***City of Tucson***

***Commercial Lease Rental Tax Change***

Effective July 1, 2013, commercial lease income is exempt from transaction privilege tax for the City of Tucson if the rental is between affiliated companies, businesses, persons, or reciprocal insurers if any of the following exists:

* If the lessor holds a controlling interest in the lessee
* If the lessee holds a controlling interest in the lessor
* If an affiliated entity holds controlling interest in both the lessee and lessor
* If an unrelated person holds controlling interest in both

Controlling interest means an at least 80% ownership of voting shares of a corporation or of the interest in an entity other than a corporation. If the commercial property has multiple tenants, only the rental income for the affiliated tenant is exempt.

This is only for the City of Tucson and does not apply to Pima County. A sales tax report will still need to be filed with The City of Tucson to report the commercial lease income even if it is exempt. If you meet one of the requirements above, you will report the rental income on pae 1 and report the amount of rental income that is exempt from sales tax on page 2 under the exemption “Other”.