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THE DEFINITIVE GUIDE TO LEGAL  
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## METHODOLOGY

This list is excerpted from the 2010 edition of *The Best Lawyers in America*®, the preeminent referral guide to the legal profession in the United States. Published for more than a quarter of a century, *Best Lawyers*® lists attorneys in 79 specialties, representing all 50 states and the District of Columbia, who have been chosen through an exhaustive survey in which thousands of the nation's top lawyers confidentially evaluate their professional peers. The 2010 edition of *Best Lawyers*, which was published in November 2009, is based on more than 2.8 million evaluations of lawyers by other lawyers.

Since 1969, Olsen-Smith, Ltd. lawyers have been assisting individuals and businesses with tax compliance and planning. These lawyers are experienced in federal and state taxation, domestic and international estate planning, wealth preservation planning, business and retirement planning, trust and probate matters, tax controversies and litigation as well as agricultural and real estate transactions.

Firm attorneys—Alfred J. Olsen, Susan K. Smith and James J. Rossie, Jr.—are Certified Specialists in Tax Law by the Arizona Board of Legal Specialization. Mr. Olsen and Ms. Smith are also Certified Specialists in Estate and Trust Law, Fellows of both the American College of Tax Counsel and the American College of Trust and Estate Counsel (ACTEC), Academicians of The International Academy of Estate and Trust Law (IAETL) and elected members of The American Law Institute. Both Mr. Olsen and Ms. Smith are well-recognized in their field, frequently publish and lecture on tax law and have held leadership roles in numerous professional, social and charitable organizations, including service as past-Chairpersons of the Section of Taxation of the State Bar of Arizona, Regents of ACTEC and Executive Council members of IAETL.

With offices in Phoenix and Paradise Valley, the firm counsels a diverse range of clients in all phases of tax-related matters and guides individuals and businesses in structuring transactions to minimize taxes and protect assets while complying with the law. "Over and over again courts have said there is nothing sinister in so arranging one's affairs to keep taxes as low as possible . . . nobody owes any public duty to pay more than the law demands . . ." *Judge Learned Hand in Commissioner v. Newman*, 159 F.2d 848 (2d Cir. 1947).



Alfred J. Olsen and Susan K. Smith

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## Olsen-Smith, Ltd. Attorneys

### ALFRED J. OLSEN

Al, who is also a C.P.A., is a native of Arizona and was admitted to practice law in Arizona and Illinois in 1966 and before the U.S. Tax Court and U.S. Supreme Court in 1970. He was educated at the University of Arizona (B.A. with distinction, 1962); Arizona State University (M.S., Accounting, 1964); and Northwestern University (J.D., 1966); and elected to Phi Beta Kappa; Beta Gamma Sigma; Beta Alpha Psi; Phi Theta Delta; and Phi Kappa Phi.

Al's activities since forming the law firm have included: the American Bar Association, Section of Taxation; Committee on Agriculture, Chairman, 1976-78; Committee on Continuing Legal Education, Chairman, 1982-84; Section of Real Property Probate and Trust; State Bar of Arizona, Section of Taxation, Chairman, 1977-78; Life Member of American Law Institute; and Central Arizona Estate Planning Council, President, 1972-73. Al is a Fellow in both the American College of Tax Counsel and the American College of Trust and Estate Counsel where he has been State Chair and a member of the Board of Regents. He was elected an Academician in the International Academy of Estate and Trust Law and served for several years on their Executive Council. In addition to his profession, he served for many years on the Phoenix Advisory Board of the Salvation Army and as Chairman and Regent of Sigma Nu International.

Al is co-author of a book and numerous articles on tax law, a frequent lecturer, and has served on the Board of Advisors for *ALI-ABA Audio Estate Planner* and *The Practical Real Estate Lawyer*. He is both a Certified Specialist in Estate and Trust Law and in Tax Law having served several years as Chairman of the Tax Advisory Commission, Arizona Board of Legal Specialization. He has been listed in *Super Lawyers*, *Who's Who in America*, *Who's Who in the World* and in *The Best Lawyers in America* since 1983.

### JAMES J. ROSSIE, JR.

After graduating from the University of Michigan and the University of Miami (Florida) with a Master of Laws in Taxation, James was admitted to the Bar in Arizona in 1981 and in Michigan in 1982. James was also admitted to practice before the U.S. Tax Court in 1982, the United States Court of Appeals for the Sixth Circuit in 1983, the Ninth and the Eleventh Circuits in 1984 and the U.S. Supreme Court in 1986.

James is a member of the American Bar Association, Section of Taxation; the State Bar of Arizona, Sections of Taxation and Real Property; the State Bar of Michigan, Sections of Taxation, Real Property and Corporations; and the Maricopa County Bar Association. He was Co-Chairman, Committee on Continuing Legal Education, Section of Taxation, State Bar of Arizona and served on the Tax Advisory Commission of the Arizona Board of Legal Specialization. James is a Certified Specialist in Tax Law and has been listed in *Super Lawyers*.

### SUSAN K. SMITH

A native of Arizona, Susan was educated at the University of Arizona, Principia College (B.A., 1969); University of Virginia (M.A., 1970); and Arizona State University (J.D., 1975). She was affiliated with Alpha Lambda Delta and Phi Alpha Eta and also received the J. P. Walker American History Award and the State Bar of Arizona Ethics Award. She was admitted to the Arizona Bar in 1976, U.S. Tax Court in 1977, and U.S. Supreme Court in 1980.

Susan has been extremely active in many organizations since her admission to the Bar: State Bar of Arizona (Chairman, Section of Taxation); Central Arizona Estate Planning Council (Director); American Bar Association's Section of Taxation (Chairman, Economics of Tax Practice Committee); American Bar Association's Section of Real Property, Probate and Trust Law; Member of the American Law Institute and served for several years as a Director for the Arizona Community Foundation. Susan is an Accredited Estate Planning Specialist by the National Association of Estate Planners & Councils and has served on the Tax Advisory Commission for the Board of Legal Specialization for the State Bar of Arizona and as a member of the Board of Directors of the Samaritan Foundation where she served as Vice Chair and Chair of the Foundation's Gift Planning Advisory Committee. Susan is past Chair of the Valley Estate Planners where she was elected its first Lifetime Member in recognition of her contributions to the organization and the general field of Estate Planning.

Susan served on the Editorial Advisory Board of the *Practical Tax Lawyer* and has lectured frequently on behalf of the State Bar of Arizona, ALI-ABA, and most of the major tax institutes. She has authored numerous books and articles, including the *Estate Planning Practice Manual* for the State Bar of Arizona.

Susan has also served as a member of the Executive Council of the International Academy of Estate and Trust Law and a past State Chair and Regent of the American College of Trust and Estate Counsel.

In addition to being a fellow in the American College of Tax Counsel, Susan is a Certified Specialist in both Tax Law and Estate and Trust Law by the Arizona Board of Legal Specialization. She has been listed in *Who's Who in American Law*, *Who's Who in American Women*, the Southwest's Top 50 *Super Lawyers* and in *The Best Lawyers in America* since 1993.