



MICHAEL SHUMWAY

CALL ME:
(602) 858-5947

EMAIL ME

BIOGRAPHY

Michael Shumway is a member and part of Cavanagh's insurance coverage group. He focuses his practice almost entirely on advising commercial insurance companies regarding high value and complex coverage issues. He drafts coverage opinion letters and crafts coverage position statements all with the aim of fulfilling the insurance contract.

Prior to joining the firm, Michael had a successful career both in government and the private sector. He has more than a decade of experience in both trial and appellate litigation. He has represented clients before superior courts across the state, federal district court in both Arizona and New Mexico, the Arizona Court of Appeals, the Ninth Circuit Court of Appeals, and the Arizona Supreme Court. Michael has successfully argued cases before the Arizona Court of Appeals and the Arizona Supreme Court.

A sixth-generation Arizona native, Michael graduated summa cum laude with a Bachelor of Science in Psychology from the University of Arizona. After two years teaching high school in his hometown of Winslow, Arizona, he attended the James E. Rogers College of Law, where he again graduated summa cum laude—finishing sixth in his class of nearly 150. After graduation, Michael clerked at the Arizona Supreme Court for Justice Robert Brutinel.

Michael is a proud father of five kids (one on the way!). When not working, you'll find him coaching one of his kids' sports teams, spending time with his wife, Heather, or rooting for the Arizona Wildcats.

ARTICLES

- [The Annual Deadline for Filing Real Property Tax Appeals with the County Assessor is Coming Soon](#)
- [Update on Arizona's Electronic Filing and Payment Requirements](#)
- [Ways Arizona May Be Able to Improve Its Response to the Wayfair Decision \(Part Five\)](#)
- [Arizona's Wayfair Bill Compounds Burdens on Remote Sellers \(Part Four\)](#)
- [Arizona's Wayfair Bill Compounds Burdens on Remote Sellers – Pt. 3](#)
- [Arizona Wayfair Law Perpetuates Some State/City Differences – Pt. 2](#)
- [Arizona's Response to Wayfair Eliminates Municipal Retail Tax Codes](#)
- [Arizona Addresses Sales Taxation of Over-the-Top Services](#)
- [Status Update on Arizona Tax Legislation](#)
- [Arizona Transaction Privilege Tax Ruling](#)
- [Will Arizona's Legislature Finally Specify Which Digital Goods are Taxable?](#)
- [Lower Thresholds Now in Place for Arizona's Electronic Filing and Payment Requirements](#)
- [Arizona Constitutional Amendment Prohibits New Taxes on Services](#)
- [Arizona's 2018 Government Property Lease Excise Tax Reforms](#)
- [Arizona is Not Prepared to Implement the Wayfair Decision](#)
- [Legislation to Fix Arizona's Power of Attorney Problems](#)
- [Arizona Left Providers of Digital Goods and Services in a Pickle](#)
- [More Taxpayers May Soon Appeal Directly to the Arizona Tax Court](#)
- [Wayfair May Have a Minimal Effect on Municipal Taxes in Arizona](#)
- [Will Arizona's Legislature Clarify the Taxation of Digital Goods and Services?](#)
- [Personal Liability for Arizona Withholding and Sales Taxes](#)
- [An Interview with Arizona Revenue Director David Briant](#)
- [Government Property Lease Excise Tax Reforms](#)
- [Arizona is Re-examining the Taxation of Digital Goods and Services](#)
- [Upcoming Changes to Select Arizona Tax Incentives: Part 2](#)
- [Upcoming Changes to Select Arizona Tax Incentives: Part 1](#)
- [Arizona's New Electronic Filing and Payment Requirements](#)
- [Successor Liability for Taxes in Arizona](#)
- [Arizona's Broad Application of its Sales Tax on Rentals of Tangible Personal Property](#)
- [Arizona Tax Changes to Welcome the Sharing Economy](#)
- [Arizona Finally Implements Sales Tax Simplification](#)
- [Arizona's New State and Local Sales Tax Nexus Guidelines](#)
- [Two Arizona Income Tax Credits Designed to Attract Big Business](#)
- [Major Changes to Arizona's Exemptions For Sales to Nonresidents](#)
- [Arizona's New Sales Tax Reporting Requirements](#)
- [Changes to Arizona's Sales Tax Deduction for Purchases of Electricity and Gas by Manufacturers](#)
- [Arizona's 2016 Amnesty Program is Better and Worse Than Last Year's Program](#)
- [Be Wary of Arizona's New Sales Tax Exemption Certificates](#)

-
- [Common Ways to Limit the Impact of Arizona's Speculative Builder Tax](#)
 - [Beware of Arizona's Local Speculative Builder Tax](#)
 - [Are Arizona's Disputes Regarding the Expendables Issue Finally Over?](#)
 - [SPECIAL EDITION — Arizona Postpones Key Sales Tax Reforms...Again!](#)
 - [Arizona's Sometimes Stealth Use Tax Reporting Requirements](#)
 - [How to Resolve Tax Liabilities Without Paying Penalties or Interest Under Arizona's Managed Audit Program](#)
 - [Five Important Changes to Four Arizona Tax Credits](#)
 - [Voluntary Disclosure: An Alternative to Arizona's Upcoming Amnesty Program](#)
 - [Property Tax Relief Available to Qualifying Seniors, Widows, Widowers and Disabled Persons](#)
 - [Five Important Limitations and Six Alternatives to Arizona's Amnesty Program](#)
 - [Arizona is Increasing the Limits on Fee Awards in Tax Cases](#)
 - [Arizona's Upcoming Amnesty Program](#)
 - [The Taxation of Contractors Under the 2015 Amendment to Arizona's Sales Tax Reform Laws](#)
 - [Fundamentals of Nexus in Arizona: Municipal Sales Tax Nexus](#)
 - [Fundamentals of Nexus in Arizona: Income Tax Nexus](#)
 - [Fundamentals of Nexus in Arizona: Sales Tax Nexus](#)
 - [Some Arizona Sales Tax Reforms Postponed Until Jan. 1, 2016](#)
 - [Qualified Manufacturers are No Longer Subject to Arizona Sales Tax on Purchases of Electricity and Natural Gas](#)
 - [Arizona's Sales Taxes on Proceeds From Leasing Real Property Apply to More Than Just Rent Payments](#)
 - [How Arizona Sales Tax Reform Will Affect All Businesses Subject to Arizona Sales Tax](#)
 - [How Arizona Sales Tax Reform Will Affect Contractors](#)
 - [How Entire Classes of Taxpayers May Achieve Relief Under Arizona's Taxpayer Bill of Rights](#)
 - [Arizona's Taxpayer Bill of Rights, and Role of the Problem Resolution Officer](#)
 - [The Statute of Limitations for Audit Assessments from the ADOR and Arizona Tax Refund Claims, and How to File an Arizona Tax Refund Claim](#)
 - [How to Get Taxpayer-Specific Advice from the Arizona Department of Revenue](#)
 - [For 2013, Arizona Allows a Bigger Instant Deduction, a Larger Subtraction, and More Income Tax Credits than Ever Before](#)
 - [This Year More than Ever Before, Successful Real Property Tax Appeals May Yield Savings for Years to Come](#)
 - [Arizona Legislature Expands Sales Tax Exemption for Leases of Real Property Between Affiliated Parties](#)
 - [Transaction Privilege Tax Boot Camp](#)
 - [Articles to post to our website-set 3 of 3-Summaries of AZ Tax Legislation](#)
 - [Summary of 2021 Arizona Tax Legislation](#)
 - [Summary of 2020 Arizona Tax Legislation](#)
 - [Summary of 2019 Arizona Tax Legislation](#)
 - [Summary of 2018 Arizona Tax Legislation](#)
 - [Summary of 2017 Arizona Tax Legislation](#)
 - [Summary of 2016 Arizona Tax Legislation](#)
 - [Summary of 2015 Arizona Tax Legislation](#)
 - [Summary of 2014 Arizona Tax Legislation](#)
 - [Arizona's Wayfair Bill Compounds Burdens on Remote Sellers](#)
 - [Arizona Wayfair Law Perpetuates Some State/City Differences](#)
 - [Arizona's Response to Wayfair Eliminates Municipal Retail Tax Codes](#)
 - [Arizona Addresses Sales Taxation of Over-the-Top Services](#)
 - [Update on Arizona's Three Huge Tax Issues](#)
 - [Proposed Arizona Legislation Addresses Digital Goods and Services](#)
 - [Will Arizona's Legislature Specify Which Digital Goods Are Taxable?](#)
 - [Three Huge Tax Issues for Arizona Lawmakers](#)
 - [Arizona Constitutional Amendment Prohibits New Taxes on Services](#)
 - [Arizona Has Not Responded to Federal Tax Reform Measures](#)
 - [Arizona's 2018 Government Property Lease Excise Tax Reforms](#)
 - [Arizona Is Not Prepared to Implement the Wayfair Decision](#)
 - [Legislation to Fix Arizona's Power of Attorney Problems](#)
 - [Arizona Left Providers of Digital Goods and Services in a Pickle](#)
 - [More Taxpayers May Soon Appeal Directly to the Arizona Tax Court](#)
 - [Wayfair May Have a Minimal Effect on Municipal Nexus in Arizona](#)
 - [Arizona Intends to Clarify Taxation Of Digital Goods and Services](#)
 - [Personal Liability for Arizona Withholding and Sales Taxes](#)
 - [An Interview With Arizona Revenue Director David Briant](#)
 - [Arizona's 2017 Government Property Lease Excise Tax Reforms](#)
 - [Arizona Is Reexamining the Taxation Of Digital Goods and Services](#)
 - [Upcoming Changes to Select Arizona Tax Incentives: Part 2](#)
 - [Upcoming Changes to Select Arizona Tax Incentives: Part 1](#)
 - [Arizona's New Electronic Filing and Payment Requirements](#)
 - [Successor Liability for Taxes in Arizona](#)
 - [Arizona's Tortured Method of Imposing Sales Tax on Services](#)
 - [Arizona Tax Changes to Welcome the Sharing Economy](#)
 - [Arizona Finally Implements Sales Tax Simplification](#)
 - [Arizona's New State and Local Sales Tax Nexus Guidelines](#)
 - [Two Arizona Tax Credits Designed to Attract Big Business](#)
 - [Major Changes to Arizona's Exemptions For Sales to Nonresidents](#)
 - [Arizona's New Sales Tax Reporting Requirements](#)
 - [Changes to Arizona's Sales Tax Deduction for Manufacturers](#)
 - [Arizona's 2016 Amnesty Program Is Better And Worse Than Last Year's Program](#)
 - [Be Wary of Arizona's New Sales Tax Exemption Certificates](#)
 - [Common Ways to Limit the Impact of Arizona's Speculative Builder Tax](#)
 - [Beware of Arizona's Local Speculative Builder Tax](#)
 - [Are Arizona's Disputes Over the Expendables Issue Finally Over?](#)
 - [Arizona Postpones Key Sales Tax Reforms — Again!](#)
 - [Arizona's Sometimes Stealth Use Tax Reporting Requirements](#)
 - [Arizona's Little-Known Managed Audit Program](#)
 - [5 Important Changes to 4 Arizona Tax Credits](#)
 - [Pros, Cons, and Alternatives to Arizona's Amnesty Program](#)
 - [Voluntary Disclosure: An Alternative to Arizona's Upcoming Amnesty Program](#)
 - [Arizona Increasing Limits on Attorney Fee Awards In Tax Cases](#)
 - [Taxing Contractors Under Arizona's Sales Tax Reform Laws](#)

SCHEDULE AN APPOINTMENT

FIRST NAME

LAST NAME

EMAIL *

PHONE

MESSAGE

[Privacy Policy](#)

☐ **Disclaimer:** The use of the internet or this form for communication with the firm or any individual member of the firm does not establish an attorney-client relationship. Confidential or time-sensitive information should not be sent through this form.

EMAIL OUR OFFICE

PHOENIX OFFICE

1850 North Central Avenue
Suite 1900
Phoenix, AZ 85004

PHOENIX LAW OFFICE

CAVANAGH

602-858-5974



SUN CITY OFFICE

13250 North Del Webb Blvd
Suite B
Sun City, AZ 85351

SUN CITY LAW OFFICE

© 2025 The Cavanagh Law Firm, P.A. - All Rights Reserved
[Disclaimer](#) | [Site Map](#) | [Privacy Policy](#) | [Business Development Solutions by FindLaw](#)