



Samuel DiPietro Emphasizes Importance of Estate Planning on Founders Guide Podcast

Spencer Fane attorney [Samuel DiPietro](#) was the featured guest on a recent episode of the Founders Guide Post Podcast, an AXIOM Founders Family Office production that provides exit planning insights to business owners.

In his discussion with host Armando Roman, Samuel emphasized the value of early and strategic estate planning as business owners navigate upcoming 2026 changes to estate tax laws. He covered strategies to reduce tax liability and preserve wealth, such as valuation discounts, business restructuring, and having open conversations with family.

“The estate tax applies either during life if you give [your business] away but then also in death when you do ultimately give it away,” Samuel said. “So how can I, if I’m not willing to give it away today, mitigate that [tax] exposure so when I do decide to give it away ... we don’t have a huge estate tax liability? Especially with business owners that want to pass it on to the next generation, how do I make sure the next generation doesn’t have to sell the business to pay the estate tax bill?”

At Spencer Fane, Samuel collaborates with families and their advisors to create customized estate plans that consider the specific needs of each family, ensuring the protection and seamless transfer of wealth. He has extensive experience crafting estate plans tailored to the unique requirements of modern families.

Listen to Samuel’s full episode [here](#).