SpencerFane

Samuel M. DiPietro

Senior Associate

Contact

Phoenix

P 602.333.5444 | **F** 602.333.5431 | **M** 623.210.9626

sdipietro@spencerfane.com

Overview

Samuel DiPietro collaborates with families and their advisors to develop customized estate plans that promote financial literacy, preserve family history, and convey the deeper meaning behind family wealth.

Samuel develops and implements customized plans for clients at all wealth levels and life stages. He collaborates closely with each client's team of advisors, accountants, and other professionals to craft comprehensive strategies that help clients achieve their goals, secure their futures, and protect their families and beneficiaries. Clients value his ability to simplify complex strategies and present them in a straightforward, easily understandable, "plain English" manner.

Samuel specializes in wealth, tax, trust, and estate planning; estate and trust administration; probate; privately held business and corporate planning; asset protection; and probate matters. He has designed and executed numerous strategies to minimize income, gift, estate, and generation-skipping transfer taxes related to succession planning for individuals and privately held businesses.

Samuel's background as a certified public accountant at a Big 4 accounting firm and two advanced degrees in tax law (both legal and accounting) equip him to provide clients with business-focused legal advice that rivals the prowess of in-house counsel.

Education

- Northwestern University School of Law (LLM), *with honors*
- Northwestern University School of Law (J.D.), *cum laude*
- Arizona State University – W. P. Carey School of Business (M.Tax)
- Arizona State University – W. P. Carey School of Business (B.S.), *summa cum laude*

Bar Admissions

- Arizona

- Illinois

Community Involvement

- Make-A-Wish Arizona, Wishmakers Council, 2025
- Grand Canyon University, Adjunct Professor (FIN-440 | Estate Planning & Special Topics)

Distinctions

- *Best Lawyers in America*, Ones to Watch, 2026
- *The Tax Lawyer* (an ABA-published journal), Editorial Board Member, 2019 – 2020

Memberships

- Financial Planning Association of Greater Phoenix, Professional Development Committee Member
- Central Arizona Estate Planning Council, Member
- Arizona State Board of Accountancy, Certified Public Accountant

Presentations and Publications

- "Tax Issues and IRS Guidance for Irrevocable Grantor Trusts," Strafford CLE/CPE, August 2025
- "Beneficiary Defective Whats?!," CLE, State Bar of Arizona, July 2025
- "Navigating the Complexities of Today's Legal Landscape: A Federal Executive Order Update," Spencer Fane Advantage CLE, June 2025
- "Planned Succession: Estate Planning Considerations Prior to Exiting the Business," MOKAN Trust & Financial Services Conference, May 2025
- "Beneficiary Defective Whats?!," CLE, State Bar of Arizona, March 2025
- "Estate Tax Exemption Sunset 2026," CPE , Bayntree Wealth Advisors, January 2025
- "Prepare for a Once-in-a-Lifetime Exit and Secure Your Legacy," Scottsdale Founders Forum, November 2024
- "Planning for the 2026 Estate Tax Changes when Selling Your Business with Sam DiPietro," Founders Guide Post Podcast, August 2024
- "Spousal Lifetime Access Trusts: Income, Gift, Estate, and GST Tax; State Limitations; Building in Powers and Options," CLE/CPE Webinar, Strafford LLC, August 2024
- "Beneficiary Defective Irrevocable Trusts: Structuring BDIT, Minimizing Tax, Control Over Assets, Pitfalls to Avoid," CLE/CPE Webinar, Strafford LLC, July 2024
- "Exiting the Business in a Meaningful Way," American Heart Association, May 2024
- "Best Practices to Create Essential Estate Planning Documents," *AZ Big Media,* April 2024
- "The Sun Is Setting for Many Clients' Estate Planning," *Arizona Attorney Magazine*, 2024
- "Planning Prior to the 2026 Sunset of the Federal Estate Tax Exemption," CONVERGE, 2024
- "Planning as the Sunsets: A Discussion of the Strategies Advisors and Clients Should Consider Prior to the 2026 Sunset of the Federal Estate Tax Exemption," Financial Planning Association, Mid-Year Retreat, 2024
- "Basic Asset Protection and Privacy Planning; Financial Planning Association of Greater Phoenix," 2023
- "Joint CE Event with East Valley Estate Planning Council and Financial Planning Association of Greater Phoenix," 2022, 2023
- "Because of FDII, Every Global Supply Chain Should Consider a U.S. C Corporation," *TaxNotes*, 2021

Related Experience

- Works with high net worth families on comprehensive gifting strategies to mitigate and, in some instances, eliminate estate tax exposure.
- Counsels families regarding business succession planning and asset protection strategies.
- Designs estate plans to incorporate and address non-tax considerations oftentimes faced by clients (e.g., second marriages with children from prior marriages, children with special needs, beneficiaries suffering from addictions, non-U.S. citizen spouses, etc.).
- Implements estate plans to avoid probate and efficiently pass wealth to future generations.
- Advises clients with respect to charitable gifting.
- Aligns income tax planning with estate planning to maximize the efficient growth and transfer of clients' wealth (e.g., structuring sales of family businesses, community property planning, qualified small business stock planning, etc.).