SpencerFane

Samuel M. DiPietro

Senior Associate

Contact

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Overview

Samuel DiPietro helps high-net-worth families create coordinated, tax-efficient estate plans that grow and adapt with them. His practice focuses on families with significant assets, multiple state residences, and sophisticated estate and income tax considerations who often find that a standard estate plan no longer fits their needs.

As both an estate planning attorney and a CPA with two advanced degrees in taxation, Samuel approaches planning through an integrated lens, considering legal structure, tax consequences, asset ownership, and long-term family objectives together rather than in isolation.

He regularly works with families who:

- Have $5 million or more in total assets.
- Own real estate in multiple states.
- Have existing estate plans, including irrevocable trusts.
- Are concerned about estate tax exposure, income tax efficiency, or both.
- Have growing wealth, business interests, or evolving family dynamics.

Rather than focusing solely on drafting documents, Samuel's work emphasizes a structured planning process that can be summarized in three phases:

1. **Design.** Clarifying goals, family considerations, asset structure, and tax exposure.
2. **Build.** Creating estate plans that coordinate legal and tax-aware solutions.
3. **Maintain.** Reviewing and adapting plans as laws, assets, and family circumstances change over time.

Much of Samuel's work involves reviewing existing planning documents that are technically "complete," yet fail due to lack of coordination, outdated assumptions, or changes in wealth or residency. Others engage him before planning begins, seeking a thoughtful and disciplined approach from the outset.

Samuel works closely with clients' other advisors (including CPAs, financial advisors, and trustees) to ensure alignment between a client's estate plan, business plan, and overall financial plan.

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
- Colorado
- Illinois
- Oregon
- Washington

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
- *PHOENIX Magazine*, Top Lawyers, Wills, Trusts, & Estates, 2025
- *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

- "Your Legacy, Your Way: Trust Us, It's Not That Complicated," American Heart Association Professional Advisor Network Webinar, February 2026
- "Cover Your Marital Assets When Crossing State Lines," *Arizona Attorney Magazine*, February 2026
- "Generation-Skipping What?," *Wealth Management*, December 2025
- "Estate Planning Considerations for Business Owners," *Wealth Management*, November 2025
- "Estate Planning Considerations for Business Owners," *Reuters*, October 2025
- "Estate Planning Considerations for Business Owners," *Westlaw Today*, October 2025
- "Estate Planning Considerations for Business Owners," *AZ Big Media*, September 2025
- "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.).