



SAMUEL S. EFIRD

Director

Business & Finance

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SAMUEL S. EFIRD

Sam is a member of the firm's business and finance practice group and focuses on general corporate law, entity formation and governance, mergers and acquisitions, and venture capital transactions. He also helps clients navigate the tax implications of their business activities, particularly as it relates to forming and operating partnerships and limited liability companies.

Prior to joining Fennemore, Sam worked for the United States Senate and Arizona Chamber of Commerce and Industry. He also externed with the State of Arizona Governor's Office of General Counsel and the Maricopa County Attorney's Office.

Outside of work, Sam enjoys spending time with his wife and their two dogs, watching college sports, reading, and exploring the outdoors. Sam also serves on the board of a local charter school and its management company.

EDUCATION

J.D., Arizona State University, Sandra Day O'Connor College of Law, *magna cum laude*

B.S., Finance and Entrepreneurship University of Arizona, Eller College of Management, *magna cum laude*

Order of the Coif

Order of Barristers

Chairman, Arizona State University, Executive Moot Court Board

Associate Editor, *Arizona State University Law Journal*

AREAS OF PRACTICE

Business & Finance

Tax Law

Emerging Businesses & Technologies

Venture Accelerator

Estate Planning

Estate Litigation
Trusts & Estates
Cannabis Business

REPRESENTATIVE CASES

Represented a Fortune 500 company in general corporate and contract negotiation matters.

Represented numerous clients in the formation and funding of new entities, as well as drafting their governance documents.

Represented a venture capital firm in various convertible debt investments.

Represented a private equity fund in the acquisition and sale of operating companies and related real estate.

Represented a private foundation regarding the tax implications of certain investments and operations.

Represented a commercial development company in an asset purchase with a national competitor.

Represented a medical supply and pharmaceutical company in a merger transaction with an international buyer.

Represented a medical services company in connection with its purchase by an international buyer.

Represented medical professionals in the structure and sale of their operations.

AWARDS AND HONORS

Best Lawyers in America®, Corporate Law, Tax Law, 2022-2027

Top Lawyer – Tax Law, *Phoenix Magazine*, 2026

Southwest Rising Stars®, Business/Corporate, 2016-2021

ARTICLES AND PRESENTATIONS

Interview, "If you dread going into work at the start of each week, get a different job," Fennemore Blog, December 2, 2021

Co-author, "Understanding the Emergency Family Medical Leave Expansion Act and Emergency Paid Sick Leave in the Families First Coronavirus Response Act," Fennemore Client Alert, March 20, 2020

Co-author, "What You Need to Know About Opportunity Zone Funds," *Daily Press*, May 5, 2019

Co-author, "What You Need to Know About Opportunity Zone Funds," Fennemore Client Alert, April 30, 2019

Co-author, "What You Need to Know About Opportunity Zone Funds," *Inside Sources*, April 29, 2019

Co-author, "End-of-year Business Advice for Northern Nevada Businesses (Opinion)," *Northern Nevada Business View*, December 11, 2018

Co-author, "IRS Proposes Eliminating Charitable Deduction for Donations to State Tuition Tax Credit Programs," Fennemore Client Alert, August 24, 2018

Co-author, "Qualified Opportunity Zones: A New Program Allowing Taxpayers to Defer or Eliminate Capital Gains When Investing in Economically Disadvantaged Areas," Fennemore Client Alert, April 17, 2018

Speaker, "Arizona's New LLC Act: Promoting Certainty and Protecting Freedom of Contract: Part 1," State Bar of Arizona 2018 Annual Convention, June 27, 2018

Speaker, "Phoenix Tax Workshop," Arizona Society of CPAs, June 16, 2018

PROFESSIONAL AND COMMUNITY ACTIVITIES

Company Mentor, Invest Southwest Venture Madness

Member, State Bar of Arizona Revised Uniform Limited Liability Company Act Legislative Committee

Member, State Bar of Arizona

Treasurer, Painted Rock Academy

Treasurer, Reid Traditional Schools

Former Treasurer and Board Member, Prevent Child Abuse Arizona

ADMISSIONS

Arizona