



SAMUEL S. EFIRD

Director

Business & Finance

Phoenix

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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, 2022-2025
- *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