



# Samuel J. McKim III

OF COUNSEL

Samuel McKim III's extensive tax practice extends more than 45 years and includes all aspects of state and local taxation.

## Practices

[Complex Litigation](#)  
[Tax](#)

## Education

University of Michigan Law School, JD, Order of the Coif, Michigan Law Review, Associate Editor, 1964  
University of Michigan, AB, 1961

## Offices

[Ann Arbor](#)

## Phone

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Samuel counsels clients and assists them with tax planning, opinion work, and trial and appellate appeals. He is particularly interested in cases involving state and local tax issues of first impression as well as cases involving complex legal and factual issues.

## Prior Work

Prior to joining ArentFox Schiff, Samuel was of counsel in the Detroit office of an international law firm.

## Boards, Memberships & Certifications

- American Bar Association, Taxation Section
- American College of Tax Counsel, Fellow
- Institute for Professionals in Taxation
- International Association of Assessing Officers
- Michigan Assessors Association
- State Bar of Michigan, Taxation Section, State, and Local Tax Subcommittee
- Boy Scouts of America, Detroit Area Council, Executive Board – Assistant Council (1983)
- First Presbyterian Church of Lapeer, Associate Pastor
- Goodwill Industries of Greater Detroit, Board of Directors – Chairman (1972-2000)
- Lexington Arts Council, Board of Directors

## Professional Activities

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- Wayne State University Law School, Adjunct Professor, State, and Local Taxation

Samuel has also taught classes on tax topics at many other educational institutions such as the Institute of Continuing Legal Education, the State Bar of Michigan, and the Tax Executives Institute.

## Publications, Presentations & Recognitions

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### *Publications:*

- “Fundamental Changes and Potential Problems with Michigan’s New Amended Revenue Act Provisions Making ‘Responsible Officer’ Liable for Unpaid Business Tax Assessments,” *Michigan Tax Lawyer*, Vol. XLI, Issue 1 (Winter 2015)
- “Personal Liability for Unpaid Business Taxes,” *State Tax Notes*, vol. 69 no. 5 (Jul. 29, 2013)
- “The Sometimes Dubious Efficacy of Michigan Department of Treasury ‘Rules,’ ‘Revenue Administrative Bulletins,’ ‘Letter Rulings,’ ‘Questions and Answers,’ and Other Publications,” *The Tax Lawyer* (Summer 2007)
- *Guidebook to Michigan Taxes*, (co-author) CCH (2001-2003)
- “Is Michigan’s Ad Valorem Property Tax Becoming Obsolete?” *The Michigan Assessor* (Oct.-Dec. 2001); *Journal of MultiState Taxation and Incentives* (May 2001); *University of Detroit Mercy Law Review* (2000); *State and Local Taxes Weekly* (Sep. 8, 1998)
- “Michigan Enacts Voluntary Disclosure Amnesty Provisions,” (co-author) *Michigan Tax Lawyer*, Research Institute of America (1998)
- “Michigan Court Reverses Department of Treasury Position on Percentage Industrial Processing Exemption and Creates Bad Debt Exemption,” (co-author) *CCH State Tax Review* (Jun. 15, 1998)
- “Another Milestone in Michigan’s Establishment of Single Business Tax Act Nexus Jurisdiction,” *CCH State & Local Tax Review* (Apr. 27, 1998)
- *1998 Michigan Tax Handbook*, (co-author) Research Institute of America (1998, 1999)
- “Michigan Court of Appeals Reverses Department’s Construction of ‘Franchise Fee’ Deduction Under Single Business Tax Act,” *State and Local Taxes Weekly*, Research Institute of America (Dec. 29, 1997)
- “Impact of Michigan Oil and Gas Severance Tax ‘In Lieu’ of Provision on Michigan Income Tax Act,” *State and Local Taxes Weekly*, Research Institute of America (Apr. 22, 1996)
- “The Michigan Single Business Tax and ‘Nowhere Income,’” *State and Local Taxes Weekly*, Research Institute of America (Jan. 29, 1996)
- “Michigan Makes Sweeping Changes in Single Business Tax,” *State and Local Taxes Weekly*, Research Institute of America (Jan. 22, 1996)
- “Non-Resident Subchapter S Shareholder Not Subject To Michigan Personal Income Tax,” *State and Local Taxes Weekly*, Research Institute of America (Jan. 1996)
- “‘Supercap’ is Unconstitutional says Attorney General Kelley,” (co-author) *Michigan Real Property Review* (Fall 1996)
- “Michigan’s Property Tax ‘Cap’ — Not As Simple as it Sounds,” (co-author) *Michigan Real Property Review* (Summer 1995)
- “Michigan by Administrative Bulletin Adopts the ‘Real Object Test’ for Sales and Use Tax,” *State and Local Taxes Weekly*, Research Institute of America (Apr. 17, 1995)
- “Michigan Adopts Radical New Property Tax Approach,” *State and Local Taxes Weekly*, Research Institute of America (Jan. 30, 1995)
- “Michigan Court Holds Part of Single Business Tax Definition of ‘Tax Base’ Unconstitutional,” *State and Local Taxes Weekly*, Research Institute of America (Dec. 27, 1994)
- “Michigan High Court Adopts Broad Reading of Industrial Processing Exemption,” *State and Local Taxes Weekly*, Research Institute of America (Dec. 19, 1994)
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“Are Creative Efforts Taxable Under Michigan’s Sales and Use Tax Acts?” *The Adcrafter Magazine* (Dec. 2, 1994)

- “Michigan’s Retroactive Use of Non-PL 860272 Nexus Test is Under Fire,” *State and Local Taxes Weekly*, Research Institute of America (Nov. 7, 1994)
- “Michigan Department of Treasury is Retroactively Changing Its SBT Jurisdiction Test,” *State and Local Taxes Weekly*, Research Institute of America (Jun. 13, 1994)
- “Can Discovery Accelerate Major Tax Tribunal Proceedings?” *The Michigan Assessor* (April 1992) and *Public Corporation Law Quarterly* (May 1992)
- “Property Tax Valuation — The Sales Comparison Approach: A New Look at an Old Theory,” *Michigan Bar Journal* (Jan. 1988)

#### *Presentations:*

- “Corporate Officer and Successor Liability in Michigan; A Change in the Landscape,” Michigan Tax Conference (Nov. 5, 2014)
- “Corporate Officer and Successor Liability in Michigan; A Change in the Landscape,” CPE Mega-Conference, Michigan Association of Certified Public Accountants, Sterling Heights, Mich. (May 15, 2014)
- “Hot Topics in State Taxation,” (co-presenter) Annual State Tax Meeting, Detroit and Western Michigan Chapters of the Tax Executives Institute, East Lansing, Mich. (Nov. 21, 2013)
- “Tax Appeal Process Moving Up And Out,” 2013 Michigan Tax Conference, Novi, Mich. (Nov. 6, 2013)
- “Protect Yourself – Corporate Officer Liability,” 2013 Michigan Tax Conference, Novi, Mich. (Nov. 5, 2013)
- “State Tax Potpourri,” 2012 Michigan Tax Conference, Michigan Association of Certified Public Accountants, Novi, Mich. (Nov. 6, 2012)
- “Michigan State Law Tax Cases,” 2011 Michigan Tax Conference, Michigan Association of Certified Public Accountants, Novi, Mich. (Nov. 9, 2011)
- “Michigan: The New Corporate Income Tax,” Detroit, Ann Arbor, Troy and Grand Rapids, Mich. (Jun. 2011)
- “Court Cases & Statutes,” 2010 Michigan Tax Conference, Michigan Association of Certified Public Accountants, Novi, Mich. (Nov. 9, 2010)

#### *Recognitions:*

- The Best Lawyers in America, *Best Lawyers* (2014-2024)
- Michigan Leading Lawyer, Law Bulletin’s *Michigan Leading Lawyers Network* (2015-2021)
- *Michigan Super Lawyers*, Thomson Reuters (2013)

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## **Bar Admissions**

[Michigan](#)

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## **Court Admissions**

[US Supreme Court](#)

[US Court of Appeals, 6th Circuit](#)

[US District Court, Eastern District of Michigan](#)