



Samuel A. Lambert

Shareholder

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Practice Areas

Appellate Practice
Business Formation, Planning and
Transactions
Litigation
Nonprofit and Exempt Organizations
Tax Planning and Tax Controversies
Whistleblower, Qui Tam and False Claims
Act Practice Group
COVID-19 Response Team

Mr. Lambert is a tax attorney who helps clients resolve problems with the Internal Revenue Service, the Utah Tax Commission, local County Boards of Equalization, and other administrative agencies. Mr. Lambert also advises nonprofit organizations, businesses, and individuals that need guidance regarding complex federal and state tax issues. He maintains an AV Preeminent (4.9) rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics. Mr. Lambert has also been selected for inclusion in Mountain States Super Lawyers as a Rising Star (2011, 2013) in the category of Tax, and has been voted by his peers throughout the state as one of Utah's "Legal Elite," as published in Utah Business Magazine (2014-2015, 2017-2020).

Tax Controversy

Mr. Lambert represents clients in all stages of tax controversy - including audits and appeals with the Internal Revenue Service and Utah State Tax Commission, and tax litigation before the Utah State Tax Commission, U.S. Tax Court, and state and federal district courts. He works with CPAs to advance cases that benefit from the expertise of both attorneys and CPAs. He handles controversies involving a wide variety of subject matters, including (but not limited to):

- Income tax
- Employment tax (including trust-fund recovery penalties)
- Penalty abatement
- Worker classification
- Property tax (exemption, valuation, and equalization)
- Sales tax



- Private Foundation Penalty and Excise Taxes
- UBIT
- Federal & State tax exemptions, 501(c) status applications, changes, & revocation defense
- Installment agreements
- Offers in compromise
- Requests for non-collection status
- Lien & Levy defense
- Return preparer penalties
- Petition to Quash an IRS Subpoena
- FBAR filing and offshore account voluntary compliance
- Filing returns after years of noncompliance

Tax Advice

Many clients seek advice before becoming embroiled in a controversy with the IRS. Mr. Lambert counsels nonprofit and exempt organizations, businesses and individuals who have formation, compliance, and planning questions.

Experience

Mr. Lambert has taught as an adjunct professor at the J. Reuben Clark Law School at Brigham Young University, where he taught a course on taxation of corporations and partnerships, and at the S.J. Quinney College of Law at the University of Utah, where he taught a course on federal income taxation.

Prior to joining the firm, Mr. Lambert served in the U.S. Department of Justice as Counsel to the Deputy Assistant Attorney General in the Tax Division, who oversees all tax settlements and appellate tax litigation in the Department of Justice. Also, as a member of the Appellate Section of the Tax Division, Mr. Lambert successfully handled and argued cases in federal appellate courts across the country. Immediately following law school, Mr. Lambert was a law clerk to Judge Amalya Kearsse on the U.S. Court of Appeals for the Second Circuit, in New York City.

EDUCATION

Columbia Law School, J.D., 2002

- Graduated first in class
- Managing Editor, Columbia Law Review



Brigham Young University, B.A., Philosophy, 1998

- summa cum laude
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PRIOR PROFESSIONAL EXPERIENCE

- U.S. Department of Justice, Tax Division
 - Counsel to the Deputy Assistant Attorney General
 - Attorney, Appellate Section
 - Law Clerk, Judge Amalya Kearsse, U.S. Court of Appeals for the Second Circuit
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ADMITTED TO PRACTICE

- Utah State Bar
 - Connecticut State Bar
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PROFESSIONAL AND CIVIC ACTIVITY

- Member, Governmental Relations Committee, Utah State Bar, 2016-2017, 2020
 - Program Chair, Tax Section, Utah State Bar, 2018-2019
 - Chair, Non-Profit Section, Utah State Bar, 2015-2017
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PUBLICATIONS / PRESENTATIONS

- Important Points To Consider When You Owe the IRS Money, The Enterprise - Law FOCUS, October 7-13, 2019
 - Escaping Utah Domicile for Income Tax Purposes, RQN Tax and Business Seminar, October 29, 2019
 - IRS Penalties: How to Avoid Them and How to Fight Them, Westminster College Tax Practitioners' Institute, December 7, 2018
 - New Streamlined Audit Rules for Partnerships, RQN Tax and Business Seminar, October 30, 2018
 - Local Property Tax Appeals, Utah Tax Court Judges Workshop, December 14, 2017
 - The Limits of Limited Liability: How Owners, Employees, and Accountants Become Responsible for Unpaid Employment and Sales Tax, RQN Tax and Business Seminar, October 21, 2017
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80 YEARS
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- Navigating Your Client Successfully Through an IRS Audit, Utah State Bar Tax Section, March 29, 2017
- IRS Survival Guide for Accountants & Taxpayers, RQN Tax and Business Seminar, October 24, 2016
- Navigating the Waters of Inadvertent S Election Terminations, Utah State Bar Spring Convention, March 12, 2016
- S Election Inferno - Estates, QSSTs, and ESBTs, RQN Tax and Business Seminar, November 4, 2015
- Private Foundation Excise Taxes, Utah State Bar Nonprofit Section, November 5, 2013
- IRS Wins by TKO: For Charitable Contribution Deductions, the IRS and the Courts are No Longer Charitable, RQN Tax and Business Seminar, October 25, 2012
- Property Tax 101, RQN Tax and Business Seminar, October, 2011
- Forming and Organizing a Non-Profit Entity, Utah Nonprofit Association, September 8, 2010
- Contending with the IRS and State Tax Commission - Pointers and Pitfalls, RQN Tax and Business Seminar, November 9, 2009
- What to do When You or Your Client Cannot Pay the IRS, RQN Tax and Business Seminar, October 31, 2008
- Forming and Organizing a Non-Profit Entity, Utah Nonprofit Association, October 21, 2008