

Practice Areas

- Tax
- Employee Retention Tax Credit (ERC and ERTC)
- Tax Controversy & Litigation

Education

- University of Wisconsin: B.A.
- University of Wisconsin Law School: J.D., magna cum laude
- University of Florida Levin College of Law: LLM

Honors

- Listed, *Best Lawyers: Ones to Watch in America* Litigation and Controversy - Tax (2026)
- Listed, *Best Lawyers: Ones to Watch in America* Tax Law (2026)

Bar Admissions

- Wisconsin
- Georgia

Court Admissions

- U.S. Tax Court

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Associate

Atlanta

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Sam Kuzniewski is a member of both the Tax Controversy & Litigation Group and the Tax Group. Sam specializes in federal tax controversies and investigations, including sensitive issue examinations, administrative appeals, and civil tax litigation. His clients often include high net worth individuals and their closely held entities, business enterprises, partnerships, limited liability companies, corporations, and others.

As a proud recipient of an LL.M. in Taxation from the University of Florida Levin College of Law, Sam's practice areas include the full spectrum of substantive and procedural tax issues and all phases of the tax controversy and tax litigation process. Based in the firm's Atlanta office, Sam works closely with his colleagues in every office to represent clients throughout the country.