ArentFox Schiff LLP
Attorneys

Samantha Overly Patel

PARTNER

Samantha advises on tax aspects of business transactions.



Industries

AI & Emerging Technologies
— ArentFox Schiff Industry Guide to the Metaverse
Energy & Cleantech
Nonprofits & Associations
Venture Capital & Emerging Businesses

Practices

Corporate & Securities
— Employee Stock Ownership Plans
Real Estate
Tax
— Corporate Tax
— International Tax
— Real Estate Tax

Education

University of Wisconsin-Milwaukee, MSAcy, 2018
University of Wisconsin, JD, 2014
University of Wisconsin, BS, 2010

Offices

Washington, DC

Phone

202.857.6016

Email

samantha.patel@afslaw.com

Sam has a broad federal tax practice with an emphasis on providing tax planning and transactional advice to US and non-US businesses and their investors. She advises clients on a wide range of tax matters with an emphasis on corporate acquisitions and mergers, internal restructurings, and joint ventures. She also advises clients in connection with venture capital, fund formation, and partnerships. She works across various industries, including energy, sports and entertainment, hospitality, real estate, and cryptocurrency.

Sam also advises clients on tax incentives for renewable-energy projects, including recent incentives under the Inflation Reduction Act. She regularly advises clients on the prevailing wage and apprentice requirements, energy communities, domestic content, and project tax credit qualification. She has experience with various technologies and tax incentives including solar (sections 45, 48, 45Y, and 48E), manufacturing (sections 45X and 48C), semiconductors (section 48D), and electric vehicles (section 30D).

By utilizing her former experience as a certified public accountant, Sam approaches issues with an understanding of both the law and the numbers.

Previous Work

Before joining ArentFox Schiff, Sam was an associate at one of the largest professional services networks in the world, where she provided tax consulting advice to Fortune 500 companies.

Publications, Presentations & Recognitions

Sam is a listed author on the following publications:

— "S Corporations: 10 Traps for the Unwary," Samantha Overly Patel and Jeffrey Tate, *Journal of Taxation, Thomson Reuters / Tax & Accounting, Volume 140, Issue 6,* June 2024

— "A Forward Look at IRA's Sweeping Impact on the EV Sector," *Five Questions, Five Answers*,

March 3, 2023

Life Beyond the Law

As a Green Bay native, Sam is an avid fan (and shareholder) of the Green Bay Packers.

Bar Admissions

District of Columbia
Texas