



Samuel J. McKim III

Of Counsel
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Overview

Samuel J. McKim III's extensive tax practice extends more than 45 years and includes all aspect of state and local taxation. He counsels clients and assists them with tax planning, opinion work, and trial and appellate appeals. Samuel 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 to joining Schiff Hardin, Samuel was of counsel in the Detroit office of an international law firm.

Practices

- Tax
- Litigation and Dispute Resolution
- Commercial
- State and Local Tax

Credentials

Education

- University of Michigan Law School, J.D., 1964
Order of the Coif
Michigan Law Review, Associate Editor
- University of Michigan, A.B., 1961

Bar Admissions

- Michigan
- U.S. Supreme Court
- U.S. Court of Appeals for the Sixth Circuit
- U.S. District Court for the Eastern District of Michigan

Professional Memberships

- 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

Teaching Appointments

- 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.

Insights

08.20.2020

News Release

Best Lawyers Recognizes 59 Schiff Attorneys, Six “Lawyers of the Year,” and 21 Ones to Watch

02.19.2020

News Release

Eighty-Eight Attorneys Named to 2020 Leading Lawyers

08.15.2019

News Release

2020 *Best Lawyers in America* Lists Recognizes 63 Attorneys, Three “Lawyers of the Year”

02.04.2019

News Release

2019 Leading Lawyers Lists Recognize 95 Schiff Attorneys

08.15.2018

News Release

61 Schiff Attorneys Named to 2019 *Best Lawyers in America* List and Six Recognized as “Lawyer of the Year”

02.01.2018

News Release

95 Schiff Hardin Lawyers Named to 2018 Leading Lawyers Lists

08.15.2017

News Release

Schiff Hardin Lawyers Named to 2018 *The Best Lawyers in America*

04.01.2017

News Release

99 Schiff Hardin Attorneys Named to 2017 Leading Lawyers List

08.15.2016

News Release

53 Schiff Hardin Attorneys Recognized in *The Best Lawyers in America*© 2017

03.05.2016

News Release

91 Schiff Hardin Lawyers Named to 2016 Illinois, Michigan *Leading Lawyers Network*

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Other 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)
- “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)

Speeches & 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)

Citizenship

Civic and Charitable Memberships

- 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

AWARDS & HONORS

- **Best Lawyers in America (2021)**
U.S. News & World Report
- **Michigan Leading Lawyer (2020)**
Law Bulletin's Michigan Leading Lawyers Network
- **Best Lawyers in America (2020)**
U.S. News & World Report
- **Michigan Leading Lawyer (2019)**
Law Bulletin's Michigan Leading Lawyers Network
- **Best Lawyers in America (2019)**
U.S. News & World Report
- **Illinois Leading Lawyer (2018)**
Law Bulletin's Illinois Leading Lawyers Network
- **Michigan Leading Lawyer (2017)**
Law Bulletin's Illinois Leading Lawyers Network
- **Best Lawyers in America (2017)**
U.S. News & World Report
- **Michigan Leading Lawyer (2016)**
Law Bulletin's Michigan Leading Lawyers Network
- **Best Lawyers in America (2016)**
U.S. News & World Report
- **Michigan Leading Lawyer (2015)**
Law Bulletin's Michigan Leading Lawyers Network
- ***Michigan Super Lawyers***
Thomson Reuters (2013)
- **Best Lawyers in America**
U.S. News & World Report (2014)