Samuel L. Braunstein

Mr. Braunstein holds B.S., M.B.A., J.D. and LL.M. (Taxation) degrees, is licensed as an Attorney-at-Law in both Connecticut and Texas and was formerly licensed as a Certified Public Accountant in both Connecticut and Texas. Mr. Braunstein is a frequent lecturer and author on taxation and related topics in publications including the American Bar Association Journal, The Practical Tax Lawyer, The Practical Accountant, American Lawyer Media Publications, The Connecticut Law Tribune and Lexis-Nexis Exchange; he is active in various community and professional organization activities. Mr. Braunstein's practice concentration is in the areas of: Taxation (Federal and State) – Planning, Compliance and Controversy Matters; Closely Held and Emerging Business – Organizations and Planning; Executive Compensation; Mergers and Acquisitions; Estate Planning; Non-profit Organizations; Business Succession Planning; and White Collar Criminal Defense.

Some of Mr. Braunstein's community activities have included: member and Chairman of the Board of Trustees of The Park City Hospital; member of the Board of Directors of United Health Care, Inc.; member of the Board of Directors of Family Services-Woodfield; member and Chairman of the Board of Directors of the Greater Bridgeport Area Foundation; Founder and Co-Chair of the Board of Directors of the Trumbull Community Trust Fund; and member of the Trumbull, Connecticut Town Council. Additionally, he is a Member of the National Society of the Sons of the American Revolution, a Fellow of The International Society for Philosophical Enquiry, and a Life Member of the Veterans of Foreign Wars as well as the National Association of Underwater Instructors.

Sam Braunstein is a member of the Editorial Board of The Practical Tax Lawyer and sits on the Board of Editors of The Connecticut Bar Journal. He is also a Fellow of American College of Tax Counsel, a Fellow of American Bar Foundation and a Life Sponsor of the American Tax Policy Institute. Prior to forming the Braunstein and Todisco firm in 1989, he was a partner in the Bridgeport law firm of Simko, Elstein & Braunstein as well as a partner in the public accounting firm of Milton H. Friedberg, Smith & Co. Earlier, Mr. Braunstein was an attorney with the Office of the Chief Counsel, Internal Revenue Service and served in Vietnam while on active duty with the U.S. Army (1964-1968). Since 2001, he has also served as Special Tax Counsel, Office of the City Attorney, Bridgeport, Connecticut.

A sample of Sam's written publications and public presentations includes:

Co-Author:

- Co-Author, with Carol F. Burger: "Tax Law to the Rescue", American Bar Association Journal, November 2008, p. 48;
- "The IRS Gets Less Charitable", American Bar Association Journal, December 2007, p. 50;
- "Taxing Consequences," American Bar Association Journal, November 2006, p. 50;
- "Current Developments in Tax Law," American Bar Association Journal, November 2005;
- "Current Developments in Tax Law-Older Clients," ABA Journal, November 2004;
- "Tax Issues From A Tough Year," ABA Journal, November 2002, p.44;
- "Good News in Tax Law," ABA Journal, November 2001;
- "Tax Outcomes You Didn't Expect," ABA Journal, November 2000;
- "Protecting the Wealth," ABA Journal, November 1999, p. 58;
- "What To Do When the IRS Calls," ABA Journal, November 1998.
- Co-Author, with C. Wells Hall, III, "These Taxing Times," ABA Journal, November 1997.
- Co-Author, with Robb A. Longman, "Tips For Representing Your Client Before The Appeals Division Of The Internal Revenue Service," The Practical Tax Lawyer, Winter 2006, Volume 20/Number 2, p.7.

Author:

- "Criteria in Selection of a Tax Attorney," CLT Tax Law Supplement, May 10, 1993;
- "The Cabaret Tax and the Carpenteri Case," CLT Tax Law Supplement, February 13, 1995, p. 21;
- "Which is Better: To Give or To Receive?" CLT Trusts & Estates and Tax Planning Supplement, February 12, 1996, p. 11;
- "Timely Tax Issues for Practice and Home," 22 CLT 44, 19 (November 4, 1996);
- "Special IRS Treatments for Lawyers," 23 CLT 10, 20 (March 3, 1997); "IRA Deathtraps," 23 CLT 16, 20 (April 14, 1997);
- "Love, Marriage and Taxes," 23 CLT 35, 25 (August 25/September 1, 1997);
- "How Do You Spell Relief?" 23 CLT 44, 16 (November 3, 1997);
- "Roth IRA Provides a Valuable Planning Tool," 24 CLT 7, 16 (February 9, 1998);
- "Attorneys Singled Out for Special IRS Treatment," 24 CLT 13, 16 (March 23, 1998);
- "Are 'Foreign Trusts' Really Alien to Connecticut Estate Planners?" CLT Magazine, Trusts & Estates Supplement, p. 4 (June 22, 1998).

Moderator and Panelist:

- “These Taxing Times,” ABA Connection Teleconference, November 19, 1997;
- “Passing the Torch,” ABA Connection Teleconference, February 18, 1998;
- “Protecting Wealth,” ABA Connection Teleconference, November 18 and 19, 1999;
- “What To Do When The IRS Calls,” ABA Connection Teleconference, November 18, 1998;
- “Tax Outcomes You Didn’t Expect,” ABA Connection Teleconference, November 15, 2000;
- “Good News in Tax Law,” ABA Connection Teleconference, November 14, 2001;
- “Tough Issues From A Tough Year,” ABA Connection Teleconference, November 20, 2002;
- “Current Developments In Tax Law,” ABA Connection Teleconference, November 19, 2003;
- “Current Developments in Tax Law–Older Clients,” ABA Connection Teleconference, November 17, 2004;
- “Current Developments in Tax Law,” ABA Connection Teleconference, November 2005.
- “Taxing Consequences,” ABA Connection Teleconference, November 15, 2006;
- “The IRS Gets Less Charitable”, ABA Connection Teleconference, December 19, 2007;
- “Tax Law to the Rescue”, ABA Connection Teleconference, November 19, 2008.
- “Estate Planning Workshop for Closely-Held Businesses,” ABA Section of Taxation, San Francisco, CA, August 2, 1997; “A Business Divorce – The Demise of a Law Firm,” ABA Section of Taxation, San Antonio, TX, January 25, 1998;
- “Breaking Up is Hard to Do – A Business Law Primer: Section 355 Divisive Reorganizations,” ABA Section of Taxation, Washington, DC, May 16, 1998;
- “Buying and Selling a Business – A Business Primer – Transactional Analysis of the Mechanics and Issues Involved in Buying or Selling a Business,” ABA Section of Taxation, Orlando, Florida, January 16, 1999;
- “Tax Considerations in Buying and Selling a Business – A Tax Primer,” ABA Section of Taxation, Washington, D.C., May 1, 1999;
- “Fringe Benefits Are Not the Only Hot Issues – Winning at the Appellate Level,” ABA Section of Taxation, Washington D.C., May 1, 1999;
- “To Be Or Not To Be-How Is The Question (Taxable or Non-Taxable)– A Tax Primer– A Practical Analysis of Selected (Essential) Tax Issues Involved In Buying, Selling and Restructuring A Business,” ABA Section of Taxation, Washington, D.C., May 13, 2000;
- “Tax Considerations in Buying or Selling a Business,” ABA Section of Taxation Teleconference, September 16, 1999;
- “Tax Considerations in Buying or Selling a Business,” ABA Section of Taxation Teleconference, March 21, 2000;