



Samuel G. Graber

Partner

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Industries

Finance

Regional & Community
Banks

Practice Areas

Corporate Law

Franchise & Distribution

Mergers & Acquisitions

Tax

Bar Memberships

Kentucky

Tennessee

Sam focuses his practice on business and tax planning for corporations, cooperatives, and limited liability companies, and controversy work in the state and local tax area. Sam has extensive experience in Federal and state taxation matters, including cooperative taxation and multi-state and Kentucky tax planning, as well as unclaimed property and escheat law planning. He represents clients in the formation of new business entities, contract negotiations, the implementation of new business programs, corporate governance, and mergers, acquisitions and divestitures.

Other Info About Sam

Education

Vanderbilt University Law School, J.D., 1993

New York University School of Law, LL.M., 1997

Vanderbilt University, B.A., 1989, *cum laude*

Recognition

The Best Lawyers in America® – Corporate, 2026; Tax, 2025–2026

Featured Articles

[Tax Relief to Combat COVID-19: Don't exclude your business from relief by choosing the wrong program.](#)

[Your Business, Taxes and the Families First Coronavirus Response Act](#)

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