

## Susan V. Sample



Shareholder [Houston](#)  
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### Education

LL.M. from University of Houston  
▪ Top 5% of class  
B.A. from University of Houston  
J.D. from The University of Texas at Austin School of Law  
▪ Keeton Fellow  
M.P.A. from The University of Texas McCombs School of Business  
B.A. Managerial Studies from Rice University

### Bar Admissions

Texas  
U.S. District Court  
U.S. Tax Court for the Southern District of Texas

### Related Practices

Corporate & Securities  
Mergers & Acquisitions  
Litigation  
Tax Controversy  
Tax  
Business & Transactional Tax  
Tax Controversy

## Overview

Susan practices tax law in the Corporate & Securities section of the Houston office. Susan has the proven ability to quickly understand sophisticated tax scenarios, the underlying nuances and weak areas, and craft persuasive advocacy positions, and implement them to win cases. Susan represents corporations, partnerships, high wealth individuals and estates before the Internal Revenue Service in Examination, Appeals, penalty and collections proceedings. Clients include large to mid-sized locally owned businesses, hospitals and other large non-profits, as well as Fortune 100 companies.

Susan represents a variety of tax-exempt, charitable organizations, including private foundations and public charities. She has practiced tax law in multiple sophisticated environments, providing her with a breadth of experience that allows her to best serve her clients' needs.

In addition to her tax practice, Susan regularly drafts surrogacy agreements, embryo, egg and sperm donation agreements on behalf of prospective intended parents, gestational carriers and egg donors. She is equipped to handle the court process to declare intended parents as legal parents of a child. She works with all persons, including LGBTQ, seeking to form families.

Prior to joining Munsch Hardt, Susan served as in-house at a large oil and gas company. She currently serves as Mayor of West University Place, which has provided her with numerous quality contacts within the city and with other legislative bodies.

## Related Industries

Hospitality  
Retail

## Achievements

IRS, Office of Chief Counsel – Award for Achievement as a Special Assistant United States Attorney

*Woodward/White, Inc.* – Best Lawyers in America, Litigation and Controversy – Tax (2021-2026); Best Lawyers in America, Tax Law (2024-2026); Best Lawyers in America, Women in the Law (2024)

## Memberships

American Cancer Society Starlight Gala (Previous Treasurer)

Friends of West U Parks (Board of Directors)

Houston Bar Association

Houston CPA Society (Scholarships Committee Chair; Charity Extravaganza Co-Chair, 2011, 2013, 2015;

Houston Livestock Show & Rodeo (Steer Starlettes Committee and Rookie of the Year)

Junior League of Houston, Inc., Finance Council/Financial Study Committee

Mayor of West University Place (2015-Present)

Rice Class of 1985 20th and 25th Year Reunion Chair

SPARK Park (Board of Directors/Vice President)

Texas Society of CPAs (TSCPA) (Board of Directors)

UH Law School (Alumni Board of Directors)

## Experience

### IRS Tax Controversy

Represented a Major League Baseball team that deferred its income from advance season ticket sales (and the minimal associated expenses) until the related games were played. The IRS sought to require immediate inclusion of the ticket revenue. The Tax Court ruled in favor of the baseball team/taxpayer. The Tax Court rejected the IRS's argument that under *Schlude v. Commissioner*, the Taxpayer was required to include the prepayments, and applied *Artnell Co. v. Commissioner*, since the receipts would have had to be refunded if the Taxpayer did not play the season, the facts of the case fit within the narrow *Artnell* exception to the *Schlude* principle.

## R&D Tax Credit

Settled the multi-year R&D statistical sample audit for a Fortune 50 company. Although the expectation was that none of the 150 stat sample projects would be resolved during audit, our team was able to resolve 100%, saving staff time and outside expenses. Final stat sample results vastly exceeded expectations. The disallowance totaled only 19% of the originally filed QREs, which totaled in the hundreds of millions of dollars.

## IRS Tax Controversy

Represented the IRS against a professional basketball player who created a personal services corporation similar to the one in *Sargent v. Commissioner*, which involved a professional hockey player). The Tax Court held for the IRS. Allen Leavell who played for the Houston Rockets in the NBA created a PSC for his services as a professional basketball player and to market his personal appearances and endorsement opportunities. Leavell was not only the sole shareholder of the PSC but also served as its president and treasurer. The Tax Court, while rejecting the ratio laid down in *Sargent*, took note of the authority of the Houston Rockets and the NBA to directly control Leavell's on court services and concluded that Leavell was an employee of the Houston Rockets and not his PSC, and that the payments made to his PSC should be considered personal income and be subject to Income Tax. *Leavell v. Commissioner* 104 T.C. 140 (1995).

## Texas Comptroller Ruling

Represented a tenant in securing an exemption certificate from the Texas Comptroller of Public Accountants for improvements made to its terminal at the Port of Houston. Under the exemption, the client may provide contractors with an exemption certificate under Rule 3.291(c)(5).

## Newsroom

**Blog:** Munsch Hardt Tax Resources

**Article:** From the SBA to the DOJ: PPP Enforcement Enters a New and More Dangerous Phase

**Press Release:** Fifty-Seven (57) Munsch Hardt Attorneys and One Lawyer of the Year Highlighted in 2026 Best Lawyers® in America Directory

**Press Release:** Best Lawyers in America® Names Nineteen Female Attorneys to 2025 "Women in the Law" Directory

**Press Release:** Fifty-Three (53) Munsch Hardt Attorneys Honored in 2025 Best Lawyers in America Directory

**Blog:** IRS Provides Update on Employee Retention Credit Claim Processing + Examination – What Businesses Should Do

**Newsletter:** IRS Announces Withdrawal Process for Employee Retention Credit Claims

**Press Release:** 'Best Lawyers in America®' Names 46 Munsch Hardt Attorneys to its 2024 List and Two as 'Lawyers of the Year'

**Press Release:** Munsch Hardt Attorneys Honored as 2023 'Best Lawyers in America®,' 'Ones to Watch', and 'Lawyer of the Year'

**In The News:** \$10 Million PPP Loan Forgiveness: Lawyers Credit Parallel Negotiation

**Press Release:** Munsch Hardt Attorneys Honored as 2022 'Best Lawyers in America', 'Ones to Watch' and 'Lawyer of the Year'

**Newsletter:** IRS Extends 2021 Tax Filing Deadlines for Texas Taxpayers Impacted by Winter Storm

**In The News:** Susan Sample Secures Significant Exemption Certificate Ruling for Client

**Press Release:** Munsch Hardt Attorneys Honored as '2021 Best Lawyers in America' and 'Ones to Watch'

**Newsletter:** COVID-19: Tax Provisions

**Newsletter:** COVID-19: Tax Summary

**In The News:** Munsch Hardt Adds Former Shell Tax Advisor, 2 Energy Attys

**Press Release:** Munsch Hardt's Growing Houston Office Adds Two Energy Litigation Shareholders, One Tax Shareholder