

Samantha K. Breslow

Partner

500 West Madison Street
Suite 3700, Chicago, IL USA 60661
t 312.606.3206 | f 312.284.1825
sbreslow@ktslaw.com



Services

Tax
State Tax Controversy
Unclaimed Property
Direct Tax
Indirect and Operational Tax
Tax Structuring
Multistate Tax
State Tax Credits & Incentives

Industries

Technology
Retail & Consumer Goods
Agribusiness & Food
Technology
Construction & Infrastructure
Health & Life Sciences
Media & Entertainment
Commercial Real Estate
Financial Services
Energy

Sam Breslow focuses her practice on state and local tax matters. Her practice spans state and local tax litigation and planning on issues involving income tax, sales and use tax, franchise tax, and local taxes. She works with publicly-traded and privately-held multinational corporations, multistate middle market businesses, and high-net-worth individuals.

Sam's background as a multistate tax consultant at an industry-leading audit, consulting, tax, and advisory services provider gives her a unique perspective and practical understanding of state tax compliance that she applies when working with clients.

Prior to joining the firm, Sam was a partner in the Local Tax (SALT) Group at HMB Legal Counsel, a well-established, tax-focused law firm based in Chicago, Illinois.

Sam was recognized as one of its "Notable Women Lawyers" in 2024 and 2026 by *Crain's Chicago Business*. She was recognized as a "Go-To Thought Leader" in 2019 by the *National Law Review*.

Sam is proficient in Spanish.

Experience

*Advised a technology company in the nexus and taxability consequences of licensing SaaS and providing logistics services on a multistate basis.

*Represented a construction subcontractor in the litigation and favorable settlement of a sales tax issue impacting their equipment and services in Florida.

*Defended an equipment lessor in a sales tax appeal to the Illinois Appellate Court addressing the applicability of the temporary storage exemption, credit for taxes paid, and a depreciation deduction for out-of-state use.

*Represented a *Fortune* 100 company at the Oregon Tax Division in an income tax matter addressing whether the gross receipts of a unitary group are apportioned on a corporation-by-corporation basis.

*Advised an international sports organization on the state and local indirect tax impacts of hosting an event in the City of Chicago.

*Experience gained by attorney prior to joining Kilpatrick

Education

University of Illinois College of Law J.D. (2013) *magna cum laude*

University of Texas B.A., English and Spanish (2009) *University Honors*

Admissions

Illinois (2013)

Clerkships

-

Professional & Community Activities

Illinois State Bar Association, State and Local Tax Council, Chair

Illinois Chamber of Commerce, Government Affairs Council (GAC) Advisory Council, Member

Chicago Tax Club

Board of Directors, Member

Administration Committee, Chair

Chicago Bar Association, State and Local Tax Committee, Former Chair

National Association of State Bar Tax Sections (NASBTS), Executive Committee, Member

Insights

[Perspectives](#)

5 Key Takeaways | State Tax Cases, Issues & Policy Matters to Watch

April 3, 2026

[Events](#)

ABA-IPT Advanced Sales and Use Tax Seminar

March 17, 2026

News

Kilpatrick's Samera Ludwig and Sam Breslow Named Crain's 2026 "Notable Women in Law"

March 3, 2026

Events

2026 In-House Counsel Summit | Houston

February 11, 2026

Publication

A Windy City Tax Dilemma

December 15, 2025