



Joseph C. Mandarino

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Areas of Practice

Tax Law | Tax Controversy | Italian Practice | State and Local Tax | Global Transport Practice | Global Supply Chains and Onshoring | Art Practice | Manufacturing

Mr. Mandarino's practice focuses on tax and finance. He is well versed in a wide variety of businesses and transactions:

- Structuring M&A transactions, for both purchasers and sellers.
- International transactions (inbound and outbound).
- Structuring private equity funds for a variety of different investment objectives, asset classes, and investor types, including limited partnerships and RICs.
- Workouts, restructurings and bankruptcy.
- Transactions involving C corporations, S corporations, partnerships and LLCs.
- Financial products.
- Natural resources, including timber and energy.
- Negotiating executive compensation and incentive arrangements (qualified and non-qualified) for both corporations and pass-through entities.
- Estate and business succession planning.
- Tax-exempt organizations, including healthcare, education, advocacy and religious organizations.
- State and local income, property, excise, and sales and use taxes, including qualifying for state and local incentives, optimizing multi-state operations, structuring efficient remote seller arrangements, and obtaining voluntary disclosure agreements.
- GAAP/tax compliance, including disclosure and ASC 740-10 issues.

Mr. Mandarino's practice also includes representation in tax controversy work. This includes handling and assisting in tax audits and appeals, obtaining rulings or advice from federal, state and foreign tax authorities, and regulatory hearings, as well as Tax Court and District Court litigation.

Continued

Mr. Mandarino writes and speaks extensively on a wide range of business, tax and finance topics. He has published over 100 articles in journals and in-house newsletters, and has participated in over 200 presentations and seminars. His articles have appeared in the National Law Journal, Mergers & Acquisitions magazine, Tax Notes Today, the Journal of Real Estate Taxation, the Journal of S Corporation Taxation, the Journal of Multistate Taxation, Tax & Finance Newsletter, the Journal of Taxation and Regulation of Financial Institutions, the ABA Probate & Property Journal, and the NYU Institute on Federal Taxation. In addition, he has spoken at meetings and seminars organized by numerous organizations, including the American Bar Association, the White House Conference on Small Business, the U.S. Small Business Administration, the Georgia Electronic Commerce Association, the Federation of Exchange Accommodators, the International Reinsurance Conference, the Service Corps of Retired Executives, the American Health Lawyers Association, the Southeastern Health Law and Policy Forum, and the United Way, as well as several panel-type TV discussion programs.

Experience

- Helped a private company re-structure its operations to minimize phantom income and rationalize its flow-through of tax benefits.
- Helped a U.S. company re-structure its European operations and obtained several foreign tax rulings to make its withholding and VAT obligations more efficient.
- Structured a leveraged blocker arrangement for a private equity fund to facilitate foreign investment.
- Obtained a favorable resolution of a variety of issues for a corporate taxpayer at the IRS Appeals division.
- Obtained an accounting method change for a taxpayer to make its state income tax obligations more efficient.
- Helped a technology company reorganize its operations to rationalize its state and foreign tax obligations.
- Helped a US company structure its acquisition of several UK businesses and then integrate these operations in a tax-efficient manner.

Admissions

Georgia
Louisiana

Memberships

American Bar Association, Section of Taxation
International Fiscal Association
American Health Lawyers Association