



## Michael S. Marino

### PARTNER

Providence

401.537.2005

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### RELATED SERVICES

- Commercial Litigation
- Business Transactions
- Wealth Management, Probate & Asset Protection
- Taxation
- Tribal & Native American
- Estate & Trust Litigation

### OFFICES

- Providence
- Boston

### OVERVIEW

Michael S. Marino is a Partner in the Rhode Island office of GRSM, serves as the Providence Office Managing Partner and is a member of the Taxation, Business Transactions, Wealth Management, Estate and Probate and Commercial Litigation practice groups.

#### **Tax Controversies:**

Michael regularly represents taxpayers, individuals and business entities, in judicial proceedings at the U.S. Tax Court, U.S. Court of Federal Claims, U.S. District Court, U.S. Bankruptcy Court (Special Tax Counsel), Rhode Island 6th Division District and Superior Court, the Massachusetts Appellate Tax Board, on a wide range of tax matters. Michael frequently performs the same function in state court jurisdictions outside of New England.

Michael represents taxpayers at all levels of agency administrative review, including at civil audits and during agency criminal investigations, to post-assessment proceedings including appeals and administrative hearings at the Internal Revenue Service Appeals Division and State taxing authorities on various issues including fraud liability, liability for understatement of tax, liability for assessed penalties, Responsible Person/Trust Fund determinations and assessments, refund claims, as well as a multitude of compliance and collections matters. Michael regularly manages enforced collections on behalf of his clients, and in cases of enforced collections, he regularly accomplishes the release of liens and levies, the subordination of liens, the withdrawal of liens, the termination of seizure actions, as well as, receives favorable outcomes for clients seeking collection alternatives.

#### **Fiduciary Litigation:**

Michael represents beneficiaries, families and family offices, trusts and trustees, as well as business entities owned or controlled by the same, in a wide range of complex business and fiduciary litigation matters frequently requiring material forensic research, review and analysis. He conducts both jury and bench trials in U.S. District Court and the Massachusetts and Rhode Island Superior and District Courts. Michael's clients rank as some of the wealthiest families in America, with generation wealth and multi-level and complex business organizations. Michael regularly advises clients on trust administration, trustee conduct, family office operation and asset protection.

#### **Academia / Military:**

Michael has been an Adjunct Professor in the Masters of Taxation Program at the Bryant University, Graduate School of Business, Smithfield Rhode Island since January 2008. Michael specializes in Federal Tax Practice and Procedure, covering all aspects of administrative and judicial tax controversy practice. Michael is also a frequent lecturer on the ethics of practice before the Internal Revenue Service and other taxing authorities, as well as limited liability companies and corporations.

Annually, Michael is a regular lecturer for various third-party professional development/ CLE companies where he provides tax seminars for accountants and other professionals in need of continuing education credits.

Michael served through the rank of Captain in the United States Army, both active and reserves, as a Military Intelligence Officer and Airborne Infantry Officer.

## **REPRESENTATIVE EXPERIENCE**

#### **Reported Decisions**

*Mashantucket Pequot Gaming Enterprise v. Tahajian*, No. MPTC-CV-2000-140

*Food Service Associates, Inc. et al v. Commissioner of Revenue*, 2001 Mass. Tax LEXIS 27;

*Moulton v. United States*, 2003 U.S. Dist. LEXIS 22007;

*Moulton v. United States*, 429 F.3d 352 (1st Cir. 2005).

## CREDENTIALS

### Admissions

- Massachusetts
- Rhode Island
- U.S. District Court, District of Massachusetts
- U.S. District Court, District of Rhode Island
- U.S. District Court of Appeals, First Circuit
- U.S. Tax Court
- U.S. Court of Federal Claims
- Mashantucket Pequot Tribal Court

### Memberships

- Rhode Island Bar Association
- Massachusetts Bar Association

### Community Involvement

- Hope Club Preservation Fund, Providence, Rhode Island
  - The HCPF is a IRC Sec. 501(c)(3) charitable organization dedicated to the historic preservation of Providence and its Historic Districts.
  - January, 2022 to Present – Treasurer
- Providence Historic District Commission, Providence, Rhode Island
  - The Historic District Commission is an operational sub-division of Providence City government, specifically the Providence City Planning & Development Department, and it oversees all proposed construction, alteration and replacement of building structures within Providence's Historic Districts.
  - November, 2013 to September, 2023 – Chairman
  - December, 2012 to November, 2013 – Commissioner

### Education

- J.D., *cum laude*, New England School of Law
- M.A., Economics, University of Connecticut
- B.S., Business Administration, Norwich University, The Military College of Vermont
- B.S., Economics, Norwich University, The Military College of Vermont

**Honors**

- 2018 Masters in Taxation Outstanding Faculty Award