

Joseph C. Mandarinino

SHAREHOLDER

Atlanta, GA | 404.253.6052

jmandarino@polsinelli.com



Joe Mandarinino advises clients on complex domestic and international tax matters across a broad range of industries and transactions. His practice focuses on tax structuring, fund formation, state and local taxation as well as tax controversy, with an emphasis on delivering practical, business-oriented solutions aligned with clients' strategic objectives.

Joe counsels purchasers and sellers in mergers and acquisitions, helping structure transactions to achieve tax efficiency while managing risk. He regularly advises on inbound and outbound international transactions, including cross-border restructurings and coordination with foreign tax authorities. He also represents private equity sponsors and investors in the formation and structuring of investment funds, including limited partnerships and regulated investment companies (RICs), tailored to a variety of asset classes and investor profiles.

In addition to transactional work, Joe advises on restructurings, workouts and bankruptcy-related tax issues as well as matters involving C corporations, S corporations, partnerships and limited liability companies. His experience includes structuring executive compensation and incentive arrangements for both corporate and pass-through entities, advising on estate and business succession planning, and counseling tax-exempt organizations in the health care, education, advocacy and religious sectors.

Joe maintains a robust state and local tax (SALT) practice, assisting clients with income, franchise, property, excise, sales and use tax issues. He helps businesses qualify for state and local incentives, optimize multi-state operations, structure remote seller arrangements, secure voluntary disclosure agreements, and address GAAP and ASC 740-10 compliance matters.

He also represents clients in tax controversies at the federal, state and, when applicable, foreign levels, including audits, administrative appeals, regulatory proceedings and litigation in Tax Court and federal district courts.

A prolific author and speaker, Joe has published extensively on tax, finance and business topics and is a frequent presenter at national and regional seminars and professional programs. He has presented more than 350 seminars and has published more than 100 articles.

Capabilities

- Tax
- International Tax
- State & Local Tax
- Real Estate Tax
- Nonprofit Organizations

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.

Education

- New York University School of Law (LL.M. in Taxation)
- Loyola University New Orleans College of Law (J.D.)
- University of Toronto (B.A.)

Bar Admissions

- Georgia

Memberships

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

Recognition

- Selected for inclusion in *Best Lawyers in America*® for:
 - Tax Law, 2013-2026
 - Litigation and Controversy – Tax, 2025-2026

Matters

- Helped a company restructure its operations to qualify for exemption under Section 1202.
- 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 on 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 U.S. company structure its acquisition of several UK businesses and

integrate these operations in a tax-efficient manner.