



Mayor of Providence

Angel Taveras

December 3, 2012

Honorable Members
Providence City Council
City Hall

Dear Honorable Members:

Pursuant to Sections 302(b) and 1107 of the Providence Home Rule Charter of 1980, as amended and Rhode Island General Law 45-42.1-3, as well as the Zoning Ordinance 501.1(c), I am this day appointing Michael S. Marino, of 30 Stimson Avenue, Providence, RI 02906, as the auxiliary member of the Historic District Commission for a term to expire on September 30, 2013. Mr. Marino replaces Erin Chace, whose term has expired.

Thank you for your attention to this matter.

Sincerely,

Angel Taveras
Mayor

AT/gc

IN CITY COUNCIL
JAN 17 2013

READ
WHEREUPON IT IS ORDERED THAT
THE SAME BE RECEIVED AND APPROVED

CLERK

Michael S. Marino

Providence Office: 50 Exchange Terrace, Suite 320, Providence, RI 02903
Telephone: (401) 453-0550, ext. 222 Fax: (401) 421-7806
E-mail: mmarino@pbmmlegal.com
Boston Office: 171 Milk Street, Suite 32, Boston, MA 02109
Telephone: (617) 542-0600 Fax: Centralized at RI Office

Education

New England School of Law, Boston, Massachusetts
Juris Doctor, 1999 *cum laude*
New England Scholar, 1998-99 Class Rank in the top 10th percentile
University of Connecticut, Storrs, Connecticut
Masters of Arts, Economics, 1995
Norwich University, The Military College of Vermont, Northfield, Vermont
Bachelor of Science, Business Administration, 1992
Bachelor of Science, Economics, 1991

Admitted to Practice

Commonwealth of Massachusetts, 1999
State of Rhode Island, 2000
United States District Court, for Districts of Massachusetts, 1999
United States Circuit Court of Appeals for the First Circuit, 1999
United States Tax Court, 1999
United State District Court for the District of Rhode Island, 2000
United States Court of Federal Claims, 2009
Mashantucket Pequot Tribal Court, 1999

Experience

Partner

Plourde, Bogue, Moylan + Marino LLP, Boston, Massachusetts
July 2006-present Providence, Rhode Island
Tax Controversies: Represent taxpayers, individuals and corporations in judicial proceedings at the U.S. Tax Court, U.S. District Court, U.S. Bankruptcy Court (Special Tax Counsel), Rhode Island 6th Division District Court, the Massachusetts Appellate Tax Board, at audits or investigations phases and post-assessment at Administrative hearing before the Internal Revenue Service and State taxing authorities on various issues including fraud investigations, liability for understatement of income, Responsible Person/Trust Fund determinations and assessments, refund claims, as well as a multitude of compliance and collections matters.
General litigation: Manage business/fiduciary litigation matters and conduct both jury and bench trials in U.S. District Court and the Massachusetts and Rhode Island Superior and District Courts.

Adjunct Faculty Member

Bryant University, Graduate School of Business, Smithfield, Rhode Island
January, 2012 to Present
Federal Practice and Procedure: Lectured in the Masters of Taxation program on Federal Practice before the Internal Revenue Service. Subject matter included management of criminal investigation and prosecutions, civil audit and assessment, Appeals jurisdiction, collections and compliance practice, tax controversy practice in judicial forums, and the obligations and ethics of practice under IRS Circular 230.

Lecturer

Boston Tax Institute, Boston, Massachusetts

November, 2011

Federal Practice and Procedure: Lectured to seminar participants regarding practice before the Internal Revenue Service, as well as procedures for taxpayer representation from civil audit or criminal investigation through to judicial resolution. Focused significantly on administrative procedures and Appeals Division jurisdiction and practice.

Rhode Island Practice and Procedure: Lectured to seminar participants regarding practice at the Rhode Island Division of Taxation, as well as procedures for taxpayer representation from civil audit or criminal investigation through to judicial resolution.

Associate

Truelove, Dee & Chase LLP, Boston, Massachusetts

June 1999-January 2006

Tax Controversies: Represented taxpayers, individuals and corporations, in judicial proceedings at the U.S. Tax Court and the Massachusetts Appellate Tax Board, and before the Internal Revenue Service and State taxing authorities on issues ranging from refund and collections matters to fraud investigations. Further representation of taxpayers at audits, at the Internal Revenue Services' Appeals Division by negotiating and settling taxpayer liabilities through collection alternatives (Offers in Compromise and Installment Payment Agreements), as well as, at Appeals by negotiating pre-trial settlements.

General litigation: Managed business litigation matters and conducted both jury and bench trials in U.S. District Court and the Massachusetts and Rhode Island, Superior and District Courts.

Principal

Law Office, Michael S. Marino, Providence, Rhode Island

January 2001-July 2006

Conducted real estate conveyancing practice – Residential and Commercial by providing title and settlement services to national and local banking institutions, as well as, individual clients.

Military Experience

Captain

United States Army

May 1991-2005

Served in units, both active and reserve components, of the U.S. Army. Held various leadership positions at company, battalion and brigade levels. Graduate of the Military Intelligence Officer Basic Course, the Officer Infantry Advanced Course, the Airborne Course, the Air Assault Course, the Mountain Warfare School, the Small Arms Instructor Course and the Staff Officer's Course.

Reported Cases

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).

Memberships

F&AM, Rhode Island Bar Association and Massachusetts Bar Association