Michael F. D'Addio

TAX & BUSINESS SERVICES

Michael F. D'Addio is a Principal in the Firm's New Haven, Connecticut office. He has more than 35 years as a specialist in compliance and planning in a variety of areas concerning federal and state taxation. He has a wide range of industry experience including construction, real estate, research and development, professional services, and manufacturing. He has extensive experience in planning business transactions, including mergers and acquisitions, business entity formation and dissolutions, and sales transactions.

Michael has developed a number of planning strategies for clients in the areas of estate and gift planning. These include the use of trusts for tax savings and asset protection.

Michael regularly reviews legal documents and assists other professionals in their drafting to insure that they accomplish clients' overall tax and economic objectives and to determine that they comply with relevant tax authority. Based upon his clients' unique facts, circumstances and goals, he has devised individualized strategies designed to minimize their tax liabilities while retaining assets and income. His plans combine the highly technical tax rules with the business and personal needs of clients.

Michael has represented clients before the Internal Revenue Service and other state and regulatory services. He has vigorously advocated client positions before various administrative levels of these taxing authorities and assisted their legal advisors in court proceedings. In addition, he has handled a variety of collection matters, including negotiation of deferred payment arrangements and Offers in Compromises. He has been involved in the preparation of government letter rulings and technical advice memoranda covering a range of tax issues.

Michael is a sought after lecturer on a range of federal and state tax issues before client and business groups. He has been a main speaker in technical sessions for many professional organizations across the state. In addition, he instructed courses in the Masters of Taxation program at the University of New Haven. He also conducts tax training sessions for the professional staff of the Firm.

Professional Affiliations

Connecticut Bar Association sections on Taxation, Real Property and Probate
American Bar Association sections on Taxation, Real Property and Probate
Connecticut Estate and Tax Planning Council
Past Chairman of the University of New Haven Planned Giving Group
Past Member of the St. Raphael's Hospital Planned Giving Group
Past Member of BKR International sections on International Taxation; US Taxation; Construction and Real Property; and Valuation
Past Chair of BKR International section on High Net-Worth Individuals/Estate and Gift Planning

Articles, Seminars & Presentations

Conflict in Court Over Income Recognition for Construction Contractors, Construction Executive, June 2017
Affordable Care Act: Record Keeping Requirements for Employers, Accubuild Users Conference, Sep 2015
The ACA Meets the IRS, Long Island Business News Article, February 2015
Changes in 2015 for Trusts and Estates.Bloomberg BNA 2015 State Tax Outlook Special Report, February 2015
Raising the Stakes, Private Asset Management, December 2014
The Aragona Case: A Blueprint to Avoid the Net Investment Income Tax on Trusts, Construction Accounting & Taxation, August 2014
The Obamacare Tax Deconstructed, CNBC.com, February 2014
Tax Realities for Self-Employed Who Get Obamacare Subsidies, Businessweek, October 2013
Obamacare Forces Changes in Health Spending Accounts, The Hartford Business Journal, September 2013
The Rich and Sick Taxed to Pay for Health Care Reform, TheStreet Network, September 2013
Instructor in Master of Taxation Program at University of New Haven on Tax Accounting and Partnerships
Presentations for tax professionals at the University of New Haven Tax Program on Annual Tax Changes, Advanced Depreciation Strategies; Advanced Partnership Issues.
Seminars for the Connecticut Society of Certified Public Accountants, including annual Form 1040 Workshops; Educational Savings Strategies; S Corporation Planning and Basis Issues
Seminars for the Connecticut Association of Professional Accountants, including the Uniform Cost Capitalization rules
Seminars for the New Haven County Bar Association on Partnership Issues
Seminars for the Amity Club of New Haven
IRS Treatment of Virtual Currencies, Metropolitan Corporate Counsel, July/August 2015

Michael F. D'Addio, JD
Principal

AREAS OF EXPERTISE

Income Tax Accounting
Trusts & Estates
Asset Protection Planning
Tax Representation
Research & Development Credits

KEY CLIENTS

Construction
Real Estate
Professional Services
Manufacturing
High-Net-Worth Individuals

EDUCATION

B.S., Political Science
Yale University

Juris Doctor,
University of Connecticut
Law School

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MARCUM
ACCOUNTANTS ▲ ADVISORS

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