



Michael A. Guariglia

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Tax & Employee Benefits | Federal / State Tax Controversies & Litigation | Multistate Tax
| Trusts, Estates & Private Clients

Michael combines deep tax litigation experience—including over 40 reported trial and appellate decisions—with a substantive tax background, which enables him to provide comprehensive service and achieve outstanding results.

Michael Guariglia represents clients in tax controversies before the Internal Revenue Service, the New Jersey Division of Taxation and other state administrative bodies, and in federal courts and the Tax Court of New Jersey. Michael also has extensive experience advising clients on multistate tax planning strategies, the state tax effects of mergers, acquisitions and restructurings, and the state tax implications of ongoing business operations. His practice also includes various tax, business and estate planning services to medium and small businesses and their owners.

Michael's clients include large, national companies across a variety of industries, including professional services, sports, pharmaceuticals, food and beverage, and financial services. His notable representations include serving as outside counsel to the New York Football Giants and advising the State of New Jersey in connection with litigation that found the New York City Commuter Tax unconstitutional. For 10 years he served as Chairman of the New Jersey Supreme Court Committee on the Tax Court. He currently acts as a guest instructor at Rutgers Law School and was previously an adjunct professor at Rutgers University Graduate School of Business and Management.

Michael is a co-editor of CCH's Guidebook to New Jersey Taxes and was a contributing author of ALM's New Jersey Tax Handbook. He is a member of the Editorial Board of the Sales and Use Tax Alert.

Education

New York University School of Law, LL.M., 1983

Rutgers Law School, J.D., with honors, 1978

Rutgers University, B.A., 1975

Phi Beta Kappa

Bar Admissions

New Jersey

New York

Court Admissions

U.S. Court of Appeals, Third Circuit

U.S. Court of Claims,
U.S. Court of International Trade,
U.S. District Court, District of New Jersey
U.S. Tax Court,

Memberships and Certifications

American Bar Foundation
Fellow

American Bar Association
Taxation Section, State and Local Tax Committee

American College of Tax Counsel
Fellow

New Jersey State Bar Association
Taxation Section, Chair, 1992–1993

Essex County Bar Association

Estate Planning Council of North New Jersey
Past President

Newark School of the Arts
Trustee and Past President, 1989–1991

Rosedale Cemetery, Essex County, New Jersey
Board of Managers

Recognitions*

The Best Lawyers in America, Litigation and Controversy–Tax and Tax Law, New Jersey, 2005–2024

New Jersey Super Lawyer, 2005–2018, 2022–2024

Lawyer of the Year, Litigation & Controversy-Tax, New Jersey, 2018 and 2023

NJBIZ, ICON Award, 2021

* No aspect of this or any advertisement has been approved by the Supreme Court of New Jersey. For ranking methodologies, please see [here](#).

Alerts

IRS Issues Guidance on Key Business Tax Provisions of CARES Act, Coronavirus Legal Advisory, 4.21.2020

CARES Act Implements Changes to the Tax Code; Provides Economic Relief in the War against COVID-19, Coronavirus Legal Advisory, 3.30.2020

IRS's Relief to Taxpayers Affected by COVID-19 Presents Rare Opportunities for Taxpayers with Unresolved Tax Issues, Coronavirus Legal Advisory, 3.30.2020

Deferral of State Income Tax Filings and Payments, Tax & Benefits Alert, 3.25.2020

Thousands of Virtual Currency Owners May Be Subject to Back Taxes, Penalties, and Interest, Tax & Benefits Alert, 8.1.2019

New Jersey Biotechnology Task Force Recommends Angel Investor Tax Credit Program Expansion, 8.10.2018

Articles

Is New Jersey's Indefinite Extension for Tax Assessments Constitutional?, Tax Notes State, 5.27.2022

Tax Consequences of Cryptocurrency Transactions and Correcting Historical Noncompliance, New Jersey Law Journal, 3.30.2018

New Jersey Taxes, Guidebook to (2018), CCH Incorporated, 12.1.2017

Books

Sales & Use Tax Deskbook, American Bar Association, 4.26.2022

Speaking Engagements

9th Annual New Jersey Tax Controversy Forum, Seton Hall Law School, 1.24.2020

Webinars

NJ Tax Court: Bench-Bar Discussion, 4.29.2020

Quoted

NJ Assembly OKs Retroactively Ending Tax Audit Extensions, Law360, 7.6.2022

Dueling News Conferences, but Signs of Compromise in Trenton Budget Battle, ROI-NJ, 5.27.2018

Firms Use Technology to Plow Through Snow-Related Closures, New Jersey Law Journal, 1.28.2015