



Mark A. Limardo

Partner

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Mark delivers practical tax planning across a broad spectrum of industries and transactions. Mark counsels public and private companies on mergers and acquisitions (domestic and cross-border), start-ups, joint ventures, capital market / financing transactions, real estate acquisitions and dispositions and other business dealings in which tax considerations play an important role.

Mark is also experienced in the use of federal and state tax credits as a source of tax-advantaged equity (alone or in conjunction with tax-exempt bonds), including opportunity zones, low-income housing tax credits (LIHTC), historic tax credits (HTC), and new markets tax credits (NMTC). He has worked on all sides of these transactions, representing developers (private and non-profit), tax credit investors, syndicators, community development entities (CDEs), consultants and lenders.

As part of his community development practice, Mark assists non-profit entities on a broad range of issues including corporate governance, real estate development (either on their own or in conjunctions with a for-profit partner) and unrelated business taxable income (UBTI).

Mark spearheads the firm's Corporate Transparency Act (CTA) working group, providing counsel to businesses and individuals on the broad disclosure obligations under the CTA. He is experienced in advising on CTA requirements and exemptions, filing beneficial ownership information reports (BOI Reports), developing internal procedures to monitor ongoing compliance with the CTA and potential penalties for failure to comply with the CTA. Mark is a frequent author and speaker on the CTA.

Mark is a frequent lecturer at business and legal seminars.

Services

- Tax
- Real Estate
- Affordable Housing & Community Development
- Real Estate Tax Incentive Programs
- Not-for-Profits
- Corporate Transparency Act Resource Center
- International
- Israel

Education

- University of Michigan Law School (J.D., 1986)
- University of Virginia (B.A., 1983)

Recognitions and Accolades

- *Thomson Reuters New York Metro Super Lawyers* (2015 & 2024)
- Awarded *Deal of the Year* and *Activist Campaign of the Year* by The Deal for representation of George Feldenkreis in his nomination of directors and successful unsolicited acquisition of Perry Ellis. [Award Methodology](#)

Memberships & Associations

- Herrick's Diversity Committee and Diversity Partners' Program