

Michael Giovannini is a partner with Alston & Bird's Unclaimed Property and State & Local Tax Teams. As a member of the Unclaimed Property Team, Michael concentrates on providing comprehensive advice and guidance to clients regarding multistate unclaimed property planning issues, representing clients in unclaimed property audits and state voluntary disclosure agreements, and other compliance initiatives. Michael's practice includes extensive experience with gift card laws and the structuring of gift card programs, consumer protection, and other areas of regulation. He has represented regional and national banks and financial services companies, including broker-dealers and mutual funds, health care companies, and private investment firms. Michael also advises clients on the unclaimed property implications associated with cryptocurrency and other emerging technologies.

Michael counsels on complex sales, use and corporate income tax issues, and providing practical planning services for various state and local tax issues, with emphasis on sales and use tax issues associated with online sales, cloud computing, and digital goods. He has representative experience advising clients on apportionment, nexus, and unitary business principles, as well as in disputes with state revenue departments at both the administrative and judicial levels, and in multistate voluntary disclosure agreement initiatives.

He is a regular contributor to the Alston & Bird Tax Blog and various national publications. He frequently speaks at local, regional, and national tax and unclaimed property conferences.

#### ***Work Experience***

- Partner, Alston & Bird LLP, 2018–present
- Senior Associate, Alston & Bird LLP, 2014–2017
- Associate, Alston & Bird LLP, 2010–2013

#### ***Education***

- Wake Forest University (J.D., 2009)
- Furman University (B.A., 2006)

#### ***Admitted to Practice***

- Georgia
- North Carolina

