5TH ANNUAL
U.S.–LATIN AMERICA
TAX PLANNING STRATEGIES
MANDARIN ORIENTAL HOTEL • MIAMI
JUNE 14-15, 2012

WEALTH AND ASSET PLANNING WORKSHOP • JUNE 13

CONFERENCE BROCHURE
American Bar Association Section of Taxation
740 15th Street, NW
Washington, DC 20005, USA
www.americanbar.org/groups/taxation.html

As the national representative of the legal profession, the mission of the ABA Section of Taxation is to serve our members and the public through education and leadership to achieve an equitable, efficient, and workable tax system. The Tax Section puts all of the latest information on administrative and procedural developments right at your fingertips. Our publications, programs, and expert advice help you navigate the constantly changing landscape of tax law.

IFA – USA Branch
2604 Elmwood Avenue, Suite 347
Rochester, NY 14618, USA
www.ifausa.org

Formed in 1938, the International Fiscal Association is a leading non-governmental, international organization dealing with tax matters. The USA Branch is the largest national IFA branch, with approximately 1,000 members. The Branch hosts a two-day conference in late February/early March of each year with presentations by eminent international tax experts on topics, planning ideas and issues of current importance. The USA Branch also holds joint meetings each year with branches from other countries.

International Bar Association, Taxes Committee
10th Floor, 1 Stephen Street
London W1T 1AT, England
www.ibanet.org

The International Bar Association (IBA) is the world’s leading organization of international legal practitioners, bar associations and law societies. The IBA influences the development of international law reform and shapes the future of the legal profession throughout the world. It has a membership of over 45,000 individual lawyers and 200 bar associations and law societies spanning all continents. It has considerable expertise in providing assistance to the global legal community as well as being a source of distinguished legal commentators for international news outlets.

Tax Executives Institute, Inc.
1200 G Street, NW, Suite 300
Washington, DC 20005, USA
www.tei.org

Tax Executives Institute, which was founded in 1944, is the preeminent association of corporate tax professionals worldwide. Its 7,000 members are accountants, lawyers, and other corporate and business employees who are responsible for the tax affairs of 3,000 of the leading companies in North America, Europe, and Asia. TEI represents a cross-section of the business community. Through educational forums, liaison meetings with government officials, testimony at public hearings, and written submissions, TEI supports the development and effective implementation of sound tax policy, promotes the uniform and equitable enforcement of the tax laws, and works to reduce the cost and burden of administration and compliance to the benefit of taxpayers and government alike. For more information, please visit www.tei.org.

American Bar Association Section of International Law
740 15th Street, NW
Washington, DC 20005, USA
www.americanbar.org/groups/international_law
WEDNESDAY, JUNE 13

CONFERENCE CO-CHAIRS
Joan C. Arnold, Pepper Hamilton LLP, Philadelphia, PA, USA
Susan F. Klein, Polsinelli Shughart PC, Chicago, IL, USA
Raquel Novais, Machado Meyer Sendacz & Opice Advogados, São Paulo, Brazil
Leandro M. Passarella, Passarella Abogados, Buenos Aires, Argentina
Monica Reyes, Reyes Abogados Asociados S.A., Bogotá, Colombia
Alejandro Torres, Chevez, Ruiz, Zamarripa y Cia., S.C., Mexico City, Mexico

WORKSHOP CHAIR
Monica Reyes, Reyes Abogados Asociados S.A., Bogotá, Colombia

CONFERENCE VENUE
Mandarin Oriental Hotel
500 Brickell Key Drive
Miami, FL 33131, USA
+1.866.888.6780
www.mandarinoriental.com

REGISTRATION
Please visit the following website for more information and to register for the Conference: http://meetings.abanet.org/meeting/tax/Miami12/. Advance registration is open through June 7 and onsite registration will be available in the Ballroom Foyer of the Mandarin Oriental Hotel at 12:30 p.m. on Wednesday, June 13. All individuals attending any part of the Conference must register and pay the registration fee. Shared registrations are not permitted. Payment may be made by check or credit card. American Express, MasterCard and VISA are accepted.

Wealth & Asset Planning Workshop

12:30 p.m. – 1:30 p.m.  Registration of Delegates

1:30 p.m. – 3:00 p.m.
FATCA: What It Means To Latin American Investors

This panel will bring together experts from the United States and Latin America who will examine FATCA and how it impacts Latin American investors including direct investors, investment funds and fiduciaries. The panelists will bring together different perspectives in looking at the effects of FATCA and how to deal with it now that it is here to stay, and implementation starts in 2013.

Co-Chairs
Michael A. Silva, DLA Piper, Miami, FL, USA
Leigh-Alexandra Basha, Holland & Knight LLP, McLean, VA, USA

Speakers
Joan C. Arnold, Pepper Hamilton LLP, Philadelphia, PA, USA
Arturo Giacosa, Citi Trust, Miami, FL, USA
Michael Plowgian, U.S. Department of the Treasury, Washington, DC, USA
Manuel Sainz, Chevez, Ruiz, Zamarripa y Cia., S.C., Mexico City, Mexico

3:00 p.m. – 3:30 p.m.  Networking Break

3:30 p.m. – 5:30 p.m.
Use of Trusts and Foundations in International Wealth Planning – What Happens When the Planning Goes Wrong?

A panel of experts from several Latin American countries, as well as the Bahamas, the Netherlands and the United States, will provide greater insight with real life cases from their practices when international wealth planning through the use of trusts and foundations becomes impacted by unforeseen family issues. Included will be a discussion of how current legal developments may require changes in the approach to wealth planning.

Co-Chairs
Alberto I. Benshimol, D’Empaire Reyna Abogados, Caracas, Venezuela
Steven L. Cantor, Cantor & Webb P.A., Miami, FL, USA

Speakers
Sylvia Dikmans, Houthoff Buruma, Amsterdam, The Netherlands
Gilberto Ayres Moreira, Rolim, Viotti & Leite Campos, São Paulo, Brazil
Pedro Ramirez Mota Velasco, Turanzas, Bravo & Ambrosi, S.C., Mexico City, Mexico
Carla I. Rojas, Quijano and Associates, Panama City, Panama
Heather L. Thompson, Higgs & Johnson, Nassau, The Bahamas

Visit http://meetings.abanet.org/meeting/tax/Miami12 for more information and to register.
8:00 a.m. – 5:30 p.m. Registration of Delegates

8:00 a.m. – 8:45 a.m. Continental Breakfast

8:45 a.m. – 9:00 a.m. Conference Opens with Chairs Remarks

9:00 a.m. – 10:30 a.m.

**Tax Executives Perspective: Issues Facing Tax Executives and Their Advisors in the Context of International Tax Developments**

Major changes in tax law and practice – potential or already implemented – are transforming the international tax world. The U.S. may be on the verge of fundamental tax reform – including the complete restructuring of the foreign tax credit system – and has already introduced a number of tax law revisions directly impacting Latin American Investment. In the EU, a number of states have made major tax law changes affecting shareholdings in foreign affiliates. Because of financial pressure on governments everywhere audit scrutiny has become more severe and documentation requirements more onerous. This panel will discuss with tax practitioners and executives developments they see as most directly affecting the operations of the multinationals in the Latin American region. In so doing, it will also cover practical considerations such as managing tax advisors in Latin America as well as how to best communicate tax issues to headquarters from IFRS, FIN 48 and FAS5 perspectives.

**Co-Chairs**
Stuart Chessman, Vivendi S.A., New York, NY, USA
Lionel Nobre, Dell Computadores do Brasil Ltda., Rio Grande do Sul, Brazil
Ramiro E. Basto, Telemundo Communications Group, Hialeah, FL, USA
Mayra Eliana Espejel, Grupo Elektra, Mexico City, Mexico
Dale A. Sadler, PepsiCo, Inc., Plano, USA

9:00 a.m. – 10:30 a.m.

**Transfer Pricing: Audit and Litigation Developments in the Automotive, Oil & Gas and Other Industries Throughout Latin America**

U.S. and Latin American countries perceive that multinational companies are using transfer pricing arrangements to shift income to low or no tax jurisdictions. In this context, transfer pricing enforcement has become a significant issue for such countries and the multinational companies that operate in such countries. This panel will address recent transfer pricing controversy developments, including recent audit and litigation trends and significant administrative developments, with a focus on the automotive, electronic, pharmaceutical and oil & gas industries.

**Co-Chairs**
Luciana Rosanova Galhardo, Pinheiro Neto Advogados, São Paulo, Brazil
Mark R. Martin, Gardere Wynne Sewell LLP, Houston, TX, USA
Ricardo Leon Santacruz, Sanchez DeVanney Eseverri, S.C., Garza Garcia, Mexico

**Speakers**
Maria Fernanda Campos, Ford Motor Company, São Paulo, Brazil
Additional speakers TBA

10:30 a.m. – 11:00 a.m. Networking Break

11:00 a.m. – 12:30 p.m.

**Transfers of Intellectual Property: Planning For Ownership and Use Within Latin America**

Relying on practical case studies, this panel will focus on transfers of intellectual property in Latin American countries, the deductibility of costs incurred in acquiring intellectual property, and structuring allocations so as to comply with parameters set by various governments in the region. The panel will also consider the use of intellectual property through licensing and other alternatives and will discuss tax-efficient intermediary holding jurisdictions for intellectual property used in Latin America.

**Co-Chairs**
André Carvalho, Veirano Advogados Associados, Rio de Janeiro, Brazil
Juan Carlos Garantón Blanco, Torres Plaz y Araujo, Caracas, Venezuela
Emin Toro, Covington & Burling LLP, Washington, DC, USA

**Speakers**
Ana Lucia Ferreyra, Negri & Tejeiro Abogados, Buenos Aires, Argentina
Florence Lucila Misrahi, Cargill S.A.C.I., Buenos Aires, Argentina
Mauricio Píñeros Perdomo, Gómez-Pinzón Zuleta Abogados S.A., Bogotá, Colombia

11:00 a.m. – 12:30 p.m.

**Tax Challenges in Construction, Financing and Operating Infrastructure Projects**

The great surge of infrastructure projects expected throughout Latin America in the next few years is causing taxpayers and tax administrations to look for practical and tax-efficient manners to structure and operate such projects. The Panel will address some of the most relevant issues that are common to all jurisdictions, such as the mismatch between costs and revenues, depreciation and amortization, types of construction contracts and their tax treatment and VAT issues, as well as some of the particular issues of each jurisdiction, such as specific investment structures, tax incentives and limitations on forms of funding, always drawing from the practical experience of the panelists with projects of this nature.

**Co-Chairs**
Henrique Lopes, Koury Lopes Advogados, São Paulo, Brazil
Juan Guillermo Ruiz, Posse Herrera & Ruiz Abogados, Bogotá, Colombia
Leopoldo Escobar, Norton Rose, Caracas, Venezuela
Sebastian Guerrero, Guerrero, Olivos, Novoa & Errázuriz, Santiago, Chile

**Speakers**
Fernando Camarena, Gardere Arena y Asociados, Mexico City, Mexico
Leopoldo Escobar, Norton Rose, Caracas, Venezuela
Sebastian Guerrero, Guerrero, Olivos, Novoa & Errázuriz, Santiago, Chile

12:30 p.m. – 2:00 p.m. Networking Luncheon

Visit http://meetings.abanet.org/meeting/tax/Miami12 for more information and to register.
2:00 p.m. – 3:30 p.m.
Controlled Foreign Affiliate Rules in Latin America and Their Impact on Cross-Border Planning

Although Latin America has been an important destination for foreign investments, companies in the region have now started to make significant investments outside their home jurisdictions. This panel will discuss the main tax issues faced in outbound investments from Latin America, taking into account the different rules and interpretations of the tax authorities of the countries in the Region. The panel will take a practical approach in discussing the main issues, addressing not only hypothetical scenarios, but also some of the significant jurisprudence already in place in the different countries. Among the litigated cases, one of the most well-known and disconcerting is the one involving the Brazilian company Vale and the Brazilian Federal Tax Authorities.

Co-Chairs
Jose Leiman, PricewaterhouseCoopers LLP, Miami, FL, USA
Guillermo Teijeiro, Negri & Teijeiro Abogados, Buenos Aires, Argentina
Ana Claudia Akie Utumi, TozziniFreire Advogados, São Paulo, Brazil

Speakers
João Francisco Bianco, Mariz de Oliveira e Siqueira Campos Advogados, São Paulo, Brazil
Mario Gorziglia, Prieto y Cía. Abogados, Santiago, Chile
Rosario Huet, Goodrich Riquelme y Asociados, Mexico City, Mexico

2:00 p.m. – 3:30 p.m.
Investment Fund Structures and Incentives for Investment Throughout Latin America

Through the use of case studies, this panel will analyze tax planning opportunities for investment funds investing in Latin America. The panel will address tax issues faced in the typical life cycle of an investment, including tax issues in alternative financing arrangements, operating the investment, and final disposition of the investment. The panel will also highlight opportunities for maximizing value for investors. Finally, the panel will cover the use of tax treaties and the role of holding companies in structuring investment fund investments into Latin America.

Co-Chairs
Eduardo A. Cukier, Curtis, Mallet-Prevost, Colt & Mosle LLP, New York, NY, USA
Leandro M. Passarella, Passarella Abogados, Buenos Aires, Argentina

Speakers
Alex Fischer, Carey y Cía., Santiago, Chile
Jeroen Janssen, Loyens & Loeff, Amsterdam, The Netherlands
Pere M. Pons, Urias Menendez, New York, USA
José Andrés Romero, Brigard & Urrutia, Bogotá, Colombia
Fernando Shayer, Tarpon Investimentos S.A., São Paulo, Brazil

3:30 p.m. – 4:00 p.m. Networking Break

4:00 p.m. – 5:30 p.m.
Mergers and Acquisitions Update

This panel will discuss the most relevant transactions in Latin America within the last twelve months and the tax aspects of structuring the purchase and post acquisition reorganization. Also, the panel will make and analysis of the areas and transactions that are likely to happen in the next months and the tax issues involved in its implementation. Finally, the panel will discuss recent changes in tax laws and developments in the administrative and judicial areas that may have an impact in the tax treatment of mergers and acquisitions in the region.

Co-Chairs
Manuel Benites, Perez Alati, Grondona, Benites, Arnsten & Martinez de Hoz (h), Buenos Aires, Argentina
Ronald E. Creamer, Jr., Sullivan & Cromwell LLP, New York, NY, USA

Speakers
Celso Costa, Machado, Meyer, Sendacz e Opice Advogados, São Paulo, Brazil
Christian R. Natera, Natera, Mexico City, Mexico
Juan Pablo Orellana, Cariola, Díez, Pérez-Cotapos & Cía. Ltda, Santiago, Chile

6:00 p.m. – 7:30 p.m. Networking Cocktail Reception
8:00 a.m. – 4:15 p.m.  
Registration of Delegates

8:00 a.m. – 9:00 a.m.  
Continental Breakfast

9:00 a.m. – 10:30 a.m.  
** Restructuring Latin American Investments Post Acquisition to Maximize Tax Efficiency **

After successfully closing an international deal, it is essential to review the acquisition structure and the potential for tax optimization. Often, restrictions relating to the legal and business aspects of the transaction, or a tough calendar for negotiations, hinder implementing upfront the corporate and financing structure necessary to maximize tax efficiency. For instance, financing is an area where post-acquisition tax planning is normally required to achieve a tax efficient allocation of debt to the various jurisdictions involved (e.g. “debt-push-down” structures). But also, depending on the economic and financing performance of the business acquired, it might be advisable to review the initial acquisition structure (e.g. unexpected losses could turn a tax-efficient structure for repatriating profits into a useless and expensive structure). “Sandwich” structures, where after an acquisition a high tax target holding company becomes interposed between affiliates in low tax jurisdictions also generate significant tax inefficiencies that multinational groups may try to mitigate via restructuring. Lastly, changes in tax law, either locally or internationally, could also call for post-acquisition tax planning. At this panel, the speakers will cover the different factors and circumstances which might lead international groups to consider post-acquisition restructuring, as well as address key aspects to be borne in mind when accomplishing those in an investment into or from Latin America.

** Co-Chairs **
Peter H. Blessing, Shearman & Sterling LLP, New York, NY, USA
Julio Castro, KPMG LLP, London, England
Luis Manuel Viñuales, Garrigues Abogados, Madrid, Spain

** Speakers **
Carlos Felipe Aroca, Posse, Herrera & Ruiz, Bogotá, Colombia
José Chiarella-Privette, Rodrigo, Elias & Medrano Abogados, Lima, Peru
Paulo Marcelo de Oliveira Bento, Souza, Cescon, Avedissian Barrieu e Flesch Advogados, São Paulo, Brazil
José Carlos Silva, Chevez Ruiz Zamarripa, Mexico City, Mexico

9:00 a.m. – 10:30 a.m.  
** Trends in Interpretation and Application of Double Taxation Treaties in Latin America and their Impact on Planning **

This panel will discuss selected topics in the interpretation and application of double taxation treaties within Latin America. Although various countries often negotiate tax treaties with the pure intent of mitigating double taxation, such negotiations often fail to accomplish their desired goal, often leading to continued double taxation or even “zero taxation.” The panelists will address the most current and controversial tax treaty issues in their respective jurisdictions, and various tax planning opportunities using tax treaties will be presented. The overall discussion will focus mainly on the concepts of business profits, permanent establishments, beneficial ownership, treaty shopping, and anti-abuse rules.

** Co-Chairs **
María Teresa Cremaschi, Barros y Errázuriz Abogados, Santiago, Chile
Roberto Duque Estrada, Xavier Bragança Advogados, Rio de Janeiro, Brazil
Richard Winston, K&L Gates LLP, Miami, Florida, USA

** Speakers **
Ronald E. Evans, Baker & McKenzie LLP, Caracas, Venezuela
Jorge R. Postiglione, Brons & Salas Abogados, Buenos Aires, Argentina
Natalia Quiñones, Quiñones Cruz Abogados, Bogotá, Colombia
Javier Rodriguez, Cuatrecasas, González Pereira, New York, NY, USA

10:30 a.m. – 11:00 a.m.  
Networking Break

11:00 a.m. – 12:30 p.m.  
** GAARS, SAARS: An Update on Tax Litigation Trends in Latin America **

This panel will discuss key trends in tax litigation in Latin America, including efforts by governments to combat perceived treaty abuses, including treaty shopping, back-to-back loans, etc. The discussion will include a review of aggressive structures that have been challenged in Latin America and the efforts of taxpayers to position their cases for favorable result. The panel will also explore the use of certain “soft” doctrines such as abuse of law, simulation, etc. Lastly, the panel will discuss procedural issues, such as penalties and attorney-client privilege that may affect how cases are handled in Latin America. The panel will focus specifically in cases that have been challenged by the tax authorities applying either GAARS or SAAR. Special attention would be given to the evolution of the Courts decisions and the influence they have experienced from other legal systems vis-à-vis common law vs. civil law.

** Co-Chairs **
Sam Kaywood, Alston & Bird LLP, Atlanta, GA, USA
Alejandro Torres, Chevez, Ruiz, Zamarripa y CIA., S.C., Mexico City, Mexico

** Speakers **
Luiz Felipe Centeno Ferraz, Mattos Filho, Veiga Filho, Marrey Jr. e. Quiroga Advogados, São Paulo, Brazil
Joaquín Kersman, Baker & McKenzie, Buenos Aires, Argentina
Eduardo Martínez-Matosas, Gómez-Acebo & Pombo, Barcelona, Spain
Nathalie Rodríguez Paris, Hoet Pełaez Castillo & Duque, Caracas, Venezuela
11:00 a.m. – 12:30 p.m.
Acquisition and Reorganization of Mining Projects in Latin America

This panel will examine the way transfers of ownership, farm-in and farm-out agreements, amalgamations, stock acquisitions and exchanges, carried interests, and reorganization structures are planned and implemented with regards to mining projects in Latin America. Taxes on mergers and acquisitions and reorganizations of mining projects in the different jurisdictions and the way to plan the most efficient transactions will be examined under the legislation in force and under potential amendments to the current dispositions.

Co-Chairs
Seth J. Entin, Greenberg Traurig, P.A., Miami, FL, USA
Monica Reyes, Reyes Abogados Asociados S.A., Bogotá, Colombia

Speakers
Layla J. Aksakal, Miller & Chevalier Chartered, Washington, DC, USA
Camilo Cortés, Cárdenas & Cárdenas, Bogotá, Colombia
Javier Robalino, Paz Horowitz Robalino García, Quito, Ecuador
Steve Suarez, Borden Ladner Gervais, Toronto, ON, Canada

12:30 p.m. – 1:45 p.m.
Luncheon and Keynote Speaker

Manuel E. Tron, President, International Fiscal Association, Mexico City, Mexico

2:45 p.m. – 4:15 p.m.
Effective Global Tax Rate Planning: Focus on Latin America

Today’s multinational enterprises (MNEs) conduct their business operations globally and attempt, with their primary focus not on taxation but on business objectives, to conduct those operations as cost efficiently as possible. Given the ranges of tax rates in various countries and the emphasis on tax departments as profits centers in most MNEs, tax planning is increasingly based on structuring to minimize the MNEs’ global effective tax rate. The panel will discuss several examples of structures used currently in the operating, holding and finance sectors and explain how they optimize tax rates for MNEs.

Co-Chairs
Elinore J. Richardson, Wolf Theiss, Vienna, Austria
Sonia Velasco Menal, Cuatrecasas, Gonçalves Pereira, Barcelona, Spain

Speakers
Daniel Bader, Bär & Karrer AG, Zurich, Switzerland
Andres Fuentes, Banco Nacional de Mexico, S.A., Mexico City, Mexico
Daniel Hora do Paço, Petróleo Brasileiro S.A. - Petrobras, Rio de Janeiro, Brazil
Register online at http://meetings.abanet.org/meeting/tax/Miami12

Please Complete ALL Fields

Last Name (Surname): ___________________________ First Name: ___________________________

Badge Nickname: ___________________________ ABA ID No. (If applicable): ___________________________

Firm, Agency or Institution: ________________________________________________________________

Business Address: ________________________________________________________________

City/State/Postal Code: ________________________________________________________________

Country: ___________________________ Daytime Phone: _______________ Fax: _______________

E-mail*: ________________________________________________ Alternative E-mail*: ___________________________

*Confirmation will be sent by email.

<table>
<thead>
<tr>
<th>ADVANCE - On or before May 18, 2012</th>
<th>Advance w/ Workshop</th>
<th>Advance w/o Workshop</th>
<th>Workshop Only</th>
<th>TOTAL (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABA, IFA, IBA, TEI, or Past Conference Attendee</td>
<td>$670</td>
<td>$600</td>
<td>$200</td>
<td></td>
</tr>
<tr>
<td>Non-Member</td>
<td>$775</td>
<td>$705</td>
<td>$250</td>
<td></td>
</tr>
<tr>
<td>Young Lawyer (under 35 years)</td>
<td>$465</td>
<td>$425</td>
<td>$150</td>
<td></td>
</tr>
<tr>
<td>Government/Academic/Nonprofit</td>
<td>$465</td>
<td>$425</td>
<td>$150</td>
<td></td>
</tr>
<tr>
<td>Full Time Law Student</td>
<td>FREE</td>
<td>FREE</td>
<td>FREE</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>REGULAR - May 19 - June 8, 2012</th>
<th>Regular w/ Workshop</th>
<th>Regular w/o Workshop</th>
<th>Workshop Only</th>
<th>TOTAL (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABA, IFA, IBA, TEI, or Past Conference Attendee</td>
<td>$745</td>
<td>$655</td>
<td>$200</td>
<td></td>
</tr>
<tr>
<td>Non-Member</td>
<td>$865</td>
<td>$795</td>
<td>$250</td>
<td></td>
</tr>
<tr>
<td>Young Lawyer (under 35 years)</td>
<td>$525</td>
<td>$470</td>
<td>$150</td>
<td></td>
</tr>
<tr>
<td>Government/Academic/Nonprofit</td>
<td>$525</td>
<td>$470</td>
<td>$150</td>
<td></td>
</tr>
<tr>
<td>Full Time Law Student</td>
<td>FREE</td>
<td>FREE</td>
<td>FREE</td>
<td></td>
</tr>
</tbody>
</table>

Please check the following events you plan to attend:

Thursday, June 14
12:30 p.m. – 2:00 p.m.
☐ Networking Luncheon
6:00 p.m. – 7:30 p.m.
☐ Networking Reception

Friday, June 15
12:30 p.m. – 2:00 p.m.
☐ Keynote Luncheon

Please charge $ ____________ to my credit card:
☐ American Express ☐ VISA
☐ MasterCard

Credit Card #: ___________________________
Expiration Date: ___________________________
CC Verification Code: ___________________________
Signature: ___________________________

PAYMENT BY CHECK:
Payment by check made payable to the ABA Section of Taxation. (Please include a copy of this form with your mailed check.)

PAYMENT BY CREDIT CARD:

Return to:
MAIL: ABA Section of Taxation, Attn: Meetings Registrar, 740 15th Street, NW, Washington, DC 20005, USA
FAX: +1.202.662.8682
EMAIL: tim.brady@americanbar.org

Visit http://meetings.abanet.org/meeting/tax/Miami12 for more information and to register.
IGMASA MANAGEMENT is an independent Group, consisting of different business companies located in different countries operating under the same commercial name, providing corporate management services since 1987.

Our Group comprises specialists in company management who dedicate their knowledge to manage and optimize the resources that beneficial owners have entrusted us with.

We are focused on the management of companies located in countries following OECD policies which allow the globalization of commercial, corporate, and financial activities with maximum management effectiveness; optimizing costs and creating competitive rewards based on the fiscal advantages of these countries.

Centralized management and decision making for the daily tasks of our clients’ structures. Even when these structures involve different jurisdictions, beneficial owners always receive a consolidated report about their structure, in their own language and on a quarterly basis. Beneficial owners have a sole intermediary for information regarding their structure(s) on a permanent basis, who also speaks their own language.

Our work is performed in permanent connection with the beneficial owners’ lawyers. This way of working, which is an inherent part of our basic principles, guarantees the beneficial owners’ safety, and that of their structure, due to the fact that decisions are always made with the support of legal and fiscal knowledge.

Through our own business companies or our business partners, we provide services in the Principality of Andorra, Belgium, Curaçao, Cyprus, England, Hong Kong, Luxembourg, Malta, New Zealand, Portugal, Singapore, Spain, The Netherlands, United States of America, and Uruguay.

Visit http://meetings.abanet.org/meeting/tax/Miami12 for more information and to register.