



# The USD School of Law - Procopio International Tax Institute

## 2006 International Update: U.S.-Mexico Cross-Border Tax Issues

Presenting Sponsor: Bank of America Private Bank

Thursday & Friday • February 23-24, 2006  
Joan B. Kroc Institute of Peace and Justice  
**University of San Diego**

The second annual University of San Diego School of Law – Procopio International Tax Institute Conference (ITI), is the only conference dedicated to the latest developments in the dynamic field of U.S. and Mexican international tax law. This intensive two-day conference attracts internationally recognized tax experts from both sides of the border to confer on the latest developments in international tax and their effect upon cross-border transactions.

The ITI provides the ideal atmosphere for education and interaction, offered in a state-of-the-art facility with simultaneous Spanish translation available.

The program consists of introductory and advanced courses presented by teaching panels of expert speakers from government and private practice, including ranking U.S. and Mexican international tax officials.



## Hear the Experts.

Internationally recognized tax experts in government and private practice from the U.S. and Mexico present the most up-to-date information on cross-border tax issues.

### Speakers include:

**Rufus von Thülen Rhoades, Esq.**  
Author, Rhoades & Langer, U.S. International Taxation and Tax Treaties

**Lic. Alfredo Gutiérrez Ortiz Mena**  
Chief Counsel – Mexican Tax Administration Service (SAT), Mexico

**John Breen, Esq.**  
Office of the Associate Chief Counsel (International), Internal Revenue Service (IRS)

**Lic. Roberto Schatan Pérez**  
Head of the Transfer Pricing Unit, SAT

**Patrick W. Martin, Esq.**  
Tax Team Leader – Procopio  
Past Chair, International Committee, Taxation Section, State Bar of California

**Lic. Ambrosio Michel Higuera**  
Under Fiscal Federal Attorney General of Criminal Affairs – SHCP (Mexican Ministry of Finance)

**Professor Herbert I. Lazerow**  
Professor, University of San Diego School of Law

**John Forry, Esq.**  
Visiting Professor, University of San Diego School of Law  
Author, Practical Guide to Foreign Investment in the United States

**Richard Shaw, Esq.**  
Distinguished Adjunct Professor, University of San Diego School of Law  
Higgs, Fletcher & Mack  
Past Chair, American Bar Association, Section of Taxation

**Robert W. Lorence, Esq.**  
Office of the Associate Chief Counsel (International), IRS

**Lic. Gabriel Ortiz Gómez**  
Ortiz, Sainz y Erreguerena, S.C.

**Richard Fultz, Esq.**  
Special Counsel, Office of Chief Counsel, IRS

**Lic. Luis Santos Theriot**  
Santos-Elizondo-Cantu-Rivera-González-De la Garza Mendoza-S.C. – Monterrey

**Phyllis Marcus, Esq.**  
Office of the Associate Chief Counsel (International), IRS

**Lic. Christian R. Natera**  
Tron y Natera, S.C.

**Grace Fleeman, Esq.**  
Office of the Associate Chief Counsel (International), IRS

**Lic. Mauricio Bravo Fortul**  
Turanzas, Bravo y Ambrosi, S.C.

**David Sotos, Esq.,**  
Office of International Tax Counsel, Treasury Department

**C.P. Miguel Ortiz Aguilar**  
Ortiz, Sosa, Ysusi y Cla, S.C.

**C.P. Mauricio Monroy**  
Deloitte & Touche – Tijuana

**David Forst, Esq.**  
Fenwick & West LLP

**Lic. Luis Carbajo**  
Baker & McKenzie – Ciudad Juárez

**Frederic Adam, Esq.**  
Greenberg Traurig LLP

**Lic. Simón Somohano**  
Deloitte & Touche, Mexico

**William F. Colgin, Jr., Esq.**  
Fenwick & West LLP

**Lic. Carl Koller**  
Despacho Paras, S.C.

**Enrique Hernandez, Esq.**  
Procopio  
Chair, International Committee, Taxation Section, State Bar of California

**Lic. Juan José Paullada Figueroa**  
Paullada, Del Rey y Guevara, S.C.  
Former Mexican Fiscal Federal General Attorney

**Walter M. Kolligs, Esq.**  
Principal, International Tax Services Group, Ernst & Young LLP

**Lic. Miguel Gonzalez Guerra**  
González, Orozco, Rodríguez & Barajas, S.C. – Guadalajara

**Ramon Camacho, Esq.**  
Managing Director, Wealth and Tax Advisory Services, Inc./HSBC

**Peter J. Elias, Esq.**  
Foley & Lardner LLP

**C.P.C. Alfredo Sanchez Torrado**  
Chevez, Ruiz, Zamarripa y Cla., – S.C. Mexico City

**Professor Diane M. Ring**  
Professor, Boston College Law School

## Learn the Latest.

If your profession or business requires that you stay up to date on the most current information on the effects of international tax law on cross-border investment and business activity between the United States and Mexico, then this conference is for you. You will learn the latest from the experts in this rapidly developing field. Courses include:

- Mexico's New Tax Law Reform (2006) – Update of Reforms Effecting Cross-Border Transactions
- Overview of the U.S. Tax System Regarding Mexican Business and Commercial Activities in the U.S. – Choice of Entity Selection; Intersections of Subchapter C, K and S.A., S. de R.L. and S.C
- Complex Issues Regarding Partnerships with Foreign Partners (Newly Issued Regulations)
- Transfer Pricing: Current Developments in U.S. and Mexico (Xilinx, Cost Sharing, etc.)
- U.S. and Mexican Informational Reporting of International Transactions & the Hefty Penalty Provisions
- Beyond the Basics of U.S. and Mexican Taxation of Trusts (Taxation of Accumulated Income – Simple and Complex Trusts)
- Mexico's Maquiladoras – Taxation & Current Developments
- Overview of Mexico's Tax System Regarding U.S. Business and Commercial Activities in Mexico
- Mexico and U.S. Anti-Money Laundering Compliance – How Can Tax Professionals Understand the Rules and Avoid the Risks?
- Cross-Border Tax Controversies and Tax Shelters – New Focus of U.S. and Mexico Cross-Border Audits and Enforcement of Complex Foreign Transactions
- Cross-Border Financing – Treaty Benefits, U.S. Portfolio Interest and Mexico's Thin Capitalization Rules and More
- Recent Developments in the U.S.- Mexico Income Tax Treaty – Competent Authority and Beyond
- Current Developments in Reorganizing and Liquidating U.S. and Mexican Cross-Border Operations
- International Planning and Recent Reforms of Anti-Deferral Legislation in Mexico and the U.S. – Repatriating Earnings
- Complex International Transfer Tax Issues for Cross-Border Estates and International Gifts – Mexico's Exemptions and International Estates and Gifts
- Professional Responsibility Regulation – Cross-Border Application of New Circular 230 Rules and Mexico's Counterpart (Codification of Business Purpose Doctrine)

### Who Should Attend:

- U.S. and Mexican attorneys, accountants, corporate tax directors, managers and controllers
- Banking and financial advisors to multi-national investors
- Real estate specialists with cross-border accountability
- Financial executives responsible for Mexican or U.S. business operations

**Earn MCLE Credit:** The University of San Diego School of Law is a State Bar of California approved MCLE provider. MCLE credit pending for the following states: TX, NV, IL, NY, FL, AZ and NM.

**Register Now! Call 1-800-491-7353 or visit [www.usdprocopioITI.org](http://www.usdprocopioITI.org)**



## Conference Hosts



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**PROCOPIO, CORY, HARGREAVES & SAVITCH LLP** provides comprehensive legal solutions for the business community. Procopio's international group provides tax, corporate and intellectual property counseling to assist companies, their individual owners and multi-national families around the world to do business in California and throughout the U.S. Procopio also opens the doors for American companies who want to do business in Asia, Europe and Mexico. [www.procopio.com](http://www.procopio.com)

**UNIVERSITY OF SAN DIEGO SCHOOL OF LAW** Among schools with graduate tax programs, the Tax faculty at the University of San Diego School of Law is the highest rated in the western United States and is ranked twelfth in the nation. More than 750 tax graduates currently practice in California, throughout the United States, and around the world. Alumni include current and former U.S. Tax Court clerks, members of the judiciary, partners and associates in a variety of firms, sole practitioners, and government officials. [www.sandiego.edu/usdlaw](http://www.sandiego.edu/usdlaw)

### Conference Details:

**Dress Code:** Business casual attire is requested. Keep in mind meeting room temperatures and personal comfort vary. It is recommended that you bring a sweater or jacket to the sessions as meeting room temperatures are difficult to control.

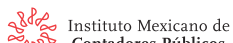
**Substitutions/Cancellations:** Substitutions/Cancellations: Substitute Attendees are welcome. Please notify the ITI of substitutions in writing ([info@usdprocopioITI.org](mailto:info@usdprocopioITI.org)) 72 hours prior to the conference. For cancellations, please notify the ITI in writing, up to one week prior to the conference for a refund. All cancellations are subject to a \$150 fee; "No Shows" are charged as attendees. For other administrative questions, please contact the University of San Diego School of Law Graduate Tax Program at 619-260-4596 or email [info@usdprocopioITI.org](mailto:info@usdprocopioITI.org).

**Hotel Accommodations:** Contact San Diego Concierge at (800) 979-9091, San Diego's only hotel and recreation reservation center open 7 days a week from 7 am to 9 pm.

**Conference Location:** University of San Diego School of Law, Joan B. Kroc Institute of Peace and Justice - 5998 Alcalá Park, San Diego, CA. 92110-2492

**Speaker Substitutions:** Speakers may be substituted due to unavailability or scheduling conflicts. No refunds will be given due to speaker substitution.

**Continuing Education Credit:** The University of San Diego School of Law is a State Bar of California approved MCLE provider. Please bring your CA bar number to ensure proper continuing education credit. MCLE credit pending for the following states: TX, NV, IL, NY, FL, AZ and NM.





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### 3 Ways to Register

- 1 Call:** 1-800-491-7353
- 2 Log on to:** [www.usdprocopioITI.org](http://www.usdprocopioITI.org) and click Register Now
- 3 Mail this form to:** USD School of Law Graduate Tax Program,  
5998 Alcalá Park, San Diego, CA, 92110-2492

information

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**Conference Information:** *Fees due prior to conference date. Fee includes: Continental breakfasts, keynote speaker luncheons, conference materials and special events.*

choose conference preference

**Please note: Only one discount may apply per registrant.**

- Prior to or on **January 15, 2006 - Extended! January 31!**      After **January 15, 2006 - January 31**      For professors, USD alumni, and government attorneys
- US \$795 Early Bird Conference Fee       US \$895 Regular Conference Fee       US \$695 Special Discount

- One Day Conference Fee**      **Team Discount**
- US \$495 (no discount applies)       Register 3 or more team members and save \$200 on each registration! (\$695 each)
- please check one: \_\_\_\_\_ Thursday, Feb. 23 OR \_\_\_\_\_ Friday, Feb. 24      \_\_\_\_\_ x \$695 = \_\_\_\_\_

attendee details

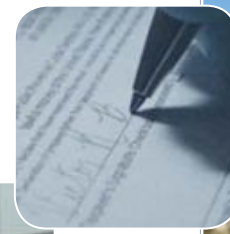
- Attendee Details**
- vegetarian meals
- Spanish translation required

payment info

**Method of Payment:**  Check enclosed payable to: University of San Diego School of Law

Credit card payment:  Visa  MC  Am Ex      Card No. \_\_\_\_\_ Card Exp. \_\_\_\_/\_\_\_\_

Signature \_\_\_\_\_



**Hear the experts. Learn the latest. Expand your practice.**

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Taxation Section, International Tax Committee  
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