

USD SCHOOL OF LAW - PROCOPIO INTERNATIONAL TAX INSTITUTE
2006 International Update: U.S. - Mexico Cross-Border Tax Issues

THURSDAY, FEBRUARY 23, 2006

7:30 am - Registration & Continental Breakfast

8:45 am - Introduction and Welcome

Patrick W. Martin, Esq., Procopio, Tax Team Leader; Executive Committee, Taxation Section, State Bar of California

Dr. Julie H. Sullivan, Vice President and Provost, University of San Diego

Professor Kevin L. Cole, Interim Dean and Professor of Law, University of San Diego School of Law

12:15 pm - Lunch – Keynote Speakers

Start/ End	MCLE Credit	Language Spoken (* with translation) & Location	Course	Moderator	Panelists
9:15am/ 10:30am	1.25 hours	*Spanish Theater NCV & LS	Course 1: Mexico's New Tax Law Reform (2006) – Update of Reforms Effecting Cross-Border Transactions	Enrique Hernandez, Esq. Procopio; Chair, International Committee, Taxation Section, State Bar of California	Lic. Julio Cesar Aguilar Matías , Director of Tax Policy, Treasury Department – Mexico Lic. Eduardo Revilla Martínez , Calvo, González Luna, Moreno y Revilla, S.C.
10:45am/ 12:00pm	1.25 hours	English Theater Translation Unavailable	Course 2: 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.	Prof. Dennis Lilly Visiting Professor of Law, University of San Diego	Enrique Hernandez, Esq. , Procopio; Chair, International Committee, Taxation Section, State Bar of California Walter M. Kolligs, Esq. , Principal, International Tax Services Group, Ernst & Young LLP Liliana Sandoval, Esq. , Procopio
10:45am/ 12:00pm		English Room A	Course 3: Complex Issues Regarding Partnerships with Foreign Partners (newly issued regulations)	Peter J. Elias, Esq. Foley & Lardner LLP	David Sotos, Esq. , Office of International Tax Counsel, U.S. Treasury Department David Forst, Esq. , Fenwick & West LLP
12:15pm/ 1:15pm		Room C/D	Lunch – Key Note Speaker: Lic. Julio Cesar Aguilar Matías , Director of Tax Policy, Treasury Department – Mexico		

Start/ End	MCLE Credit	Language Spoken (* with translation) & Location	Course	Moderator	Panelists
1:30pm/ 3:00pm	1.5 hours	*English Theater NCV	Course 4: Transfer Pricing: Current Developments in U.S. and Mexico (Xilinx, Cost Sharing, etc.)	Lic. Simon Somohano, Deloitte & Touche - Mexico	William F. Colgin, Jr., Esq., Fenwick & West LLP 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 James Hill, Esq., Deloitte & Touche
1:30 pm/ 3:00pm	1.5 hours	English Room A	Course 5: U.S. and Mexican Informational Reporting of International Transactions and the Hefty Penalty Provisions	Lic. Carl Koller, Despacho Paras, S.C.	Phyllis Marcus, Esq., Office of the Associate Chief Counsel (International), IRS Lic. Edgar Klee Müdespacher, Turanzaz, Bravo & Ambrosi, S.C. Patrick W. Martin, Esq., Procopio, Tax Team Leader; Executive Committee, Taxation Section, State Bar of California
3:15 pm/ 4:30pm	1.25 hours	*English Theater LS	Course 6: Beyond the Basics of U.S. and Mexican Taxation of Trusts (Taxation of Accumulated Income – Simple and Complex Trusts)	Rufus von Thülen Rhoades, Esq., Author, <i>Rhoades & Langer, U.S. International Taxation and Tax Treaties</i>	Grace Fleeman, Esq. Office of the Associate Chief Counsel (International) IRS Lic. Jorge Salles-Berges Sanchez, Ortiz, Sosa, Ysusi y Cia, S.C. Patrick W. Martin, Esq., Procopio, Tax Team Leader; Executive Committee, Taxation Section, State Bar of California
3:15 pm/ 4:30pm	1.25 hours	English Room A	Course 7: Mexico's Maquiladoras – Taxation & Current Developments	C.P Mauricio Monroy, Deloitte & Touche - Tijuana	Lic. Luis Carbajo, Santos-Elizondo-Cantu-Rivera-González-De la Garza-Mendoza-S.C. - Monterrey Lic. Roberto Schatan Pérez, Head of the Transfer Pricing Unit, SAT
4:45 pm/ 5:45pm	1.0 hours	*Spanish Theater LS/NCV	Course 8: Mexico and U.S. Anti-Money Laundering Compliance. How Can Tax Professionals Understand the Rules and Avoid the Risks	Lic. Rafael Espino de la Peña, Fernandez Espino y Asociados Mexico S.C.	Lic. Juan José Paullada Figueroa, Paullada, Del Rey y Guevara, S.C.; Former Mexican Fiscal Federal General Attorney Robert Grimes, Esq., Grimes & Warwick
4:45 pm/ 5:45pm	1.0 hours	English	Course 9:	Lic. Edgar Klee Müdespacher, Turanzaz,	Lic. Luis Santos Theriot, Santos-Elizondo-Cantu-Rivera-González-De la Garza-Mendoza-S.C. - Monterrey

Start/ End	MCLE Credit	Language Spoken (* with translation) & Location	Course	Moderator	Panelists
5:45pm		Room A	Overview of Mexico's Tax System Regarding U.S. Business and Commercial Activities in Mexico	Bravo & Ambrosi, S.C.	C.P.C. Daniel Cano Falomir , Gossler, S.C.
6:00 pm/ 7:30pm		Rotunda and Garden of the Sky	Reception		

USD SCHOOL OF LAW - PROCOPIO INTERNATIONAL TAX INSTITUTE
2006 International Update: U.S. - Mexico Cross-Border Tax Issues

FRIDAY, FEBRUARY 24, 2006

8:00 am - Registration & Continental Breakfast

Start	MCLE Credit	Language Spoken (* with translation) & Location	Course	Moderator	Panelists
9:00am/10:15am	1.25 hours	*English Theater LS	Course 10: Cross Border Tax Controversies and Tax Shelters – New Focus of US and Mexico and Cross Border Audits and Enforcement of Complex Foreign Transactions	Rufus von Thülen Rhoades, Esq. , Author, <i>Rhoades & Langer, U.S. International Taxation and Tax Treaties</i>	Richard Fultz, Esq. Special Counsel, Office of Chief Counsel, IRS Prof. Diane M. Ring , Associate Professor, Law Faculty Boston College Law School
9:00 am/10:15am	1.25 hours	English Room A	Course 11: Current Developments in Reorganizing and Liquidating U.S. and Mexican Cross-Border Operations	Jon Schimmer, Esq. , Procopio	C.P.C. Alfredo Sanchez Torrado, C.P.C. , Chevez, Ruiz, Zamarripa Y Cia, S.C. Lic. Miguel Gonzalez Guerra , Gonzales Orozco Rodriguez & Barajas S.C. Greg (Gahng-gook) Choi, Esq. , Ernst & Young LLP
10:40 am/12:00pm	1.25 hours	*English Theater LR	Course 12: Recent Developments and the U.S.–Mexico Income Tax Treaty – Competent Authority and Beyond	Rufus von Thülen Rhoades, Esq. , Author, <i>Rhoades & Langer, U.S. International Taxation and Tax Treaties</i>	Ramon Camacho, Esq. , WTAS, Inc. Lic. Carl Koller , Despacho Paras, S.C. Lic. Eduardo Revilla Martínez , Calvo, González Luna, Moreno y Revilla, S.C.
10:40 am/12:00pm	1.25 hours	English Room A	Course 13: Cross Border Financing – Treaty Benefits, U.S. Portfolio Interest and Mexico’s Thin Capitalization Rules and More	Walter Kolligs, Esq. , Principal, International Tax Services Group, Ernst & Young LLP	Prof. John Forry, Esq. , Visiting Professor, USD; Author, <i>Practical Guide to Foreign Investment in the United States</i> Lic. Christian R. Natera , Tron y Natera, S.C.
12:15 pm/1:30pm			Lunch – Key Note Speaker: Rufus von Thülen Rhoades, Esq. , Author, <i>Rhoades & Langer, U.S. International Taxation and Tax Treaties</i>		

Start	MCLE Credit	Language Spoken (* with translation) & Location	Course	Moderator	Panelists
1:30pm/ 2:45pm	1.25 hours	*English Theater LR	Course 14: International Planning and Recent Reforms of Anti-Deferral Legislation in Mexico and the U.S.	Enrique Hernandez, Esq. , Procopio; Chair, International Committee, Taxation Section, State Bar of California	Lic. Mauricio Bravo Fortuol , Turanzas, Bravo y Ambrosi, S.C. Prof. John Forry, Esq. , Visiting Professor, USD; Author, <i>Practical Guide to Foreign Investment in the United States</i> Phyllis Marcus, Esq. , Office of the Associate Chief Counsel (International), IRS
1:30 pm/ 2:45pm	1.25 hours	English Room A	Course 15: Complex International Transfer Tax Issues for Cross Border Estates and International Gifts – Mexico’s Exemptions and International Estates and Gifts	Rufus von Thülen Rhoades, Esq. , Author, <i>Rhoades & Langer, U.S. International Taxation and Tax Treaties</i>	Patrick W. Martin, Esq. , Procopio, Tax Team Leader; Executive Committee, Taxation Section, State Bar of California Lic. Carl Koller , Despacho Paras, S.C.
3:00 pm/ 4:30pm	1.5 hours	*English Theater NCV	Course 16: Professional Responsibility Regulation – Cross Border Application of New Circular 230 Rules and Mexico’s Counterpart (Codification of Business Purpose)	Prof. Herbert Lazerow , Professor, University of San Diego School of Law	Richard Shaw, Esq. , Distinguished Adjunct Professor, University of San Diego School of Law C.P.C. Pablo Mendoza , Gossler, S.C.