



The USD School of Law - Procopio International Tax Institute *2010 International Update: U.S.-Mexico Cross-Border Tax Issues*



Six years ago the University of San Diego School of Law and the Procopio International Tax Institute gathered for the first time high ranking tax government officials and prestigious private practitioners and professors from North America to discuss international tax law issues. It was the USD-PITI's intention to create a unique forum to allow professionals to network and share recent developments in the international tax laws of the NAFTA countries.

U.S. Treasury, IRS, Mexican Hacienda and SAT officials in the area of international taxation have been actively participating in what has become the premier educational and networking event for the latest developments in U.S.-Mexico international tax matters.

The sixth annual University of San Diego School of Law - Procopio International Tax Institute Conference is at the forefront of providing new and relevant developments in the U.S., Mexican and Canada international tax law arena. It draws reputable and internationally recognized leaders and experts in the field of international tax law and serves not only as an educational platform but as a unique opportunity to network amongst industry colleagues.

When: October 4th & 5th, 2010

**Where: Joan B. Kroc Institute for Peace & Justice
5998 Alcalá Park
San Diego, CA 92110-2492**

Co-sponsored by the School of Law, CopperStone partners and Procopio International Tax Institute



Simultaneous Spanish/English translations will be available.

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This organization follows the CE guidelines specified in the California Board of Accountancy Regulations

The University of San Diego School of Law - Procopio International Tax Institute is pleased to invite you to the sixth annual conference dedicated to the latest developments in the dynamic field of International Tax Law in the U.S. Mexico & Canada.

This intensive educational and networking event at the University of San Diego attracts internationally recognized leaders and experts in government and private practice to present, explore, learn and discuss current developments in the law and innovations affecting the field of international tax and related transactions. Leading International tax experts participate in this in-depth, practical curriculum.

Monday October 4th, 2010 AGENDA

8:45 AM - 9:00 AM	<p>Welcome speech Mary Jo Wiggins, <i>Associate Dean and Professor of Law - University of San Diego School of Law</i> Patrick W. Martin - <i>Procopio</i> Aristóteles Núñez, <i>Gobierno del Estado de México</i></p>
9:00 AM - 10:00 AM	<p>Professional responsibility issues in representing cross-border clients: SAPI Hypothetical (Check the Box Planning) Operations in multiple jurisdictions, Circular 230 issues, scope of legal representation ; Which tax advisor in which country is responsible for which laws? Moderator: Enrique Hernández - <i>Procopio</i> Magistrado Francisco Cuevas Godinez, <i>Mexican Tax Court Chief Justice</i> Lic. Carl E. Koller Lucio - <i>Parás, S.C. Asesores Fiscales</i></p>
10:00 AM - 10:30 AM	<p>Break</p>
10:30 AM - 11:45 AM	<p>Transfer Pricing; Recent Developments Update of U.S. Tax Cases ; Current Developments Moderator: Jon P. Schimmer - <i>Procopio</i> Joseph L. Tobin - <i>Attorney-Advisor Department of the Treasury IRS</i> Kathrine Kimball – <i>CRA Charles River Associates</i> Lic. Simon Somohano – <i>Deloitte</i></p>
10:30 AM - 11:45 AM	<p>FATCA - The Foreign Account Tax Compliance Act New IRC Sections 1471-1474 ; New agreement to enter into with the IRS to identify U.S. account holders ; New certification requirements of foreign and U.S. persons Moderator: Patrick W. Martin - <i>Procopio</i> Bettie Ricca - <i>Deputy Associate Chief Counsel, (International) IRS</i> Joseph M. Calianno - <i>Grant Thornton LLP</i> Lic. Andrés Fuentes - <i>Citigroup/Banamex</i></p>
11:45 AM - 12:45 PM	<p>Repeal of the Estate Tax 2010 - effects on planning for nonresident aliens; what to expect for 2011 Step up basis issues; Record keeping requirements; Constitutionality of retroactive tax? ; Senate Bill - 3533 "The Responsible Estate Tax Act (RETA)" Moderator: Enrique Hernández - <i>Procopio</i> Claudia Caffuzzi - <i>JP Morgan</i> Lic. Carlos E. Naime- <i>Chevez, Ruiz, Zamarripa y Cia, S.C</i></p>
11:45 AM - 12:45 PM	<p>Revisiting the U.S.-Mexico Mutual Agreement Procedure and Recent Developments Application to Flow Through, Hybrid Entities, Fiscally Transparent ; Limitation of Benefits Provisions (Anti Treaty Shopping Provisions) ; Current Treaties in Negotiation - Latin America Network Moderator: Abel Mejia - <i>Procopio</i> Seth J. Entin– <i>Greenberg Traurig</i> Lic. Eduardo Ocampo Gayón – <i>Muñoz, Manzo y Ocampo, S.C</i> Robert Green, <i>Skadden, Arps, Slate, Meagher & Flom LLP</i></p>
12:45 PM - 2:00 PM (Lunch)	<p>Perspectives from Mr. Hal Hicks International & Corporate Tax Partner Skadden, Arps, Slate, Meagher & Flom LLP</p>
2:15 PM - 3:30 PM	<p>International Joint Ventures - Tax Problems, Structuring the Deal with Cross Border Partners Final Regulations - Amending anti-abuse rule of Treas. Reg. § 1.704-3(a)(10) ; Drafting partnership and LLC</p>

	<p>agreements under IRC § 704© Moderator: Patrick W. Martin - <i>Procopio</i> Terence Cuff - <i>Loeb & Loeb</i> Rufus Rhoades – <i>Rhoades</i> Lic. Gabriela Pellón Matínez - <i>Ortiz, Sainz y Erregerena, S.C.</i></p>
2:15 PM - 3:30 PM	<p>Article 33 – Maquiladoras Moderator: C.P.C. Héctor García, <i>Gossler, S.C.</i> Lic. Armando Lara Yaffar – <i>Secretaría de Hacienda y Crédito Publico SHCP (México)</i> C.P.C. Emilio Cadena – <i>Prodensa</i> Eduardo Zepeda Grimaldo - <i>Consejo Nacional de la Industria Maquiladora</i></p>
3:30 PM - 4:00 PM	Break
4:00 PM - 5:30 PM	<p>International Tax Audit Developments - Specialization of Groups in International Taxation FBAR proposed regulations regarding foreign accounts; operating accounts in foreign jurisdictions for mobile property; planes, boats, etc. IRS Appeals Officers - Important Role in Managing Audit Cases Moderator: Patrick W. Martin – <i>Procopio</i> Hal Hicks - <i>Skadden, Arps, Slate, Meagher & Flom LLP</i> C.P.C. Manuel Marrón, - <i>BDO México</i> Gordon Gidlund – <i>Associate Area Counsel, Internal Revenue Service</i> Lic. Jorge Correa, <i>Administrador Central de Grandes Contribuyentes - SAT</i></p>

Tuesday October 5th, 2010 AGENDA

8:30 AM - 9:45 AM	<p>Detecting Tax Fraud - Utilizing Exchange of Information Provisions in Income Tax Treaties Working examples & actual cases ; International correspondence between corporate authorities Moderator: Eric D. Swenson - <i>Procopio</i> Gordon Gidlund – <i>Associate Area Counsel, Internal Revenue Service</i> Jacob Russin, <i>Attorney-Advisor - US Tax Court</i> David J. Sotos - <i>Skadden, Arps, Slate, Meagher & Flom LLP</i> Lic. Jorge Correa, <i>Administrador Central de Grandes Contribuyentes - SAT</i></p>
9:45 AM - 10:50 AM	<p>U.S.-Canada Income Tax Treaty - Fifth Protocol (LLCs, Hybrid Entities) and Other Treaty Developments - <i>Container Corp. v. Comm'r - U.S. Parent Guaranty and Sourcing of Fees Income</i> ; Current cases & law developments Moderator: Jon P. Schimmer - <i>Procopio</i> David J. Sotos - <i>Skadden, Arps, Slate, Meagher & Flom LLP</i> Michael Welters – <i>Bull Houser & Tupper LLP</i> Lic. Edgar Klee – <i>Turanzas, Bravo & Ambrosi, S.C.</i></p>
9:45 AM - 10:50 AM	<p>Codification of the Economic Substance Doctrine New IRC Section 7701(o) ; New 40% penalties: Rendering of "more likely than not" tax opinions ; Comparisons to Mexico's doctrine of "asimilación" ; Proposed IRC Section 710; ordinary income conversion . . . Moderator: Rufus Rhoades - <i>Rhoades</i> Karen C. Burke - <i>Distinguish Professor of Law - University of San Diego</i> Lic. Luis Santos Theriot – <i>Santos-Elizondo-Cantú-Rivera-González-de la Garza-Mendoza, S.C.</i> Bryon Christenten - <i>Office of Tax Legislative Counsel, IRS</i></p>
10:50 AM - 11:00 AM	Break
11:00 AM - 12:45 PM	<p>Mexico's IETU - Today and Tomorrow Is IETU still a tax available for the U.S. foreign tax credit? How can business owners plan for future tax characterization of the IETU that does not allow a deduction for employee salaries/labor costs? When might Treasury/IRS complete their study regarding definitive tax treatment? Moderator: Enrique Hernández - <i>Procopio</i> Lic. Juan Carlos Roa, <i>Secretario - Suprema Corte de Justicia de la Nación (Mexican Supreme Court Clerk)</i> Lic. Oscar Molina Chie - <i>Subprocurador de Amparos de la Procuraduría Fiscal de la Federación (SHCP)</i> Lic. Víctor H. Ramos Carlos - <i>Aréchiga & Ramos abogados</i></p>



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