

## Mariana M. Contreras-Gómez

Counsel, Tax Practice Group

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### PRACTICES

Sales & Use Tax

Tax

### BAR ADMISSIONS

- Commonwealth of Puerto Rico

### EDUCATION

BBA, *Suma Cum Laude*,  
University of Puerto Rico,  
Mayagüez Campus

- Major: Accounting

J.D., University of Puerto Rico  
Law School

### MEMBERSHIPS

- Puerto Rico Society of  
Certified Public Accountants

Ms. Contreras concentrates her practice on various aspects of Puerto Rico taxation. Her expertise includes tax planning issues with a particular focus on transactions, reorganizations, restructurings and mergers and acquisitions.

She also works with Puerto Rico sales and use tax matters, including complex issues related to nexus determination, marketplace seller and facilitator rules, digital products, and cryptocurrency transactions. Ms. Contreras also provides advice on Puerto Rico tax incentives and exemptions programs applicable to resident individual investors, export service companies, green energy, private equity funds, international financial entities and other industries.

She has vast technical knowledge of the Puerto Rico Internal Revenue Code provisions and other Puerto Rico tax laws. She advises multinational and local clients on all aspects of various business tax structures, including corporations, conduit entities, disregarded entities and partnerships, and develops tax minimization strategies for their Puerto Rico operations. She also advises clients on individual income taxation matters.

She has extensive practical experience requesting private letter rulings, closing agreements and voluntary disclosures before the Puerto Rico Treasury Department. She also deals with solving practical matters with the Puerto Rico Treasury Department, including tax debt notices, liens and SURI compliance, among others. Ms. Contreras has been involved in tax controversies at all stages, from audit to administrative appeals.

She is ranked in the Tax field of the *Best Lawyers in Puerto Rico* guide.

Prior to joining McConnell Valdés, she was a Tax Counsel with the Puerto Rico Treasury Department, where she reviewed private letter rulings concerning a broad range of issues including taxation of corporate and flow-through entities, tax reorganizations, sales and use tax issues and other tax matters. Previously she worked as a Senior Tax Manager in a Big 4 Accounting Firm in the Tax

Advisory group, where she dealt with a wide array of tax issues for companies from different industries, including Insurance, manufacturing, and retail and distribution.