

Yamary I. González-Berrios

Capital Member and Vice-Chair, Tax Practice Group

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Member, Strategic Planning Committee

PRACTICES

Act 60

Employee Benefits

Government Affairs & Public Policy

Infrastructure/Public-Private Partnerships

International & Cross Border Transactions

International Banking and Financial Entities (IFEs and IBEs)

Mergers & Acquisitions

Nonprofit Organizations

Retail

Sales & Use Tax

Securities & Public Finance

Tax

Tax Litigation

Trusts & Estates

BAR ADMISSIONS

- Commonwealth of Puerto Rico
- U.S. Court of Appeals First Circuit

EDUCATION

B.B.A., *Cum Laude*, University of Puerto Rico, 1986

Ms. González-Berrios' practice emphasizes mergers and acquisitions, private equity, corporate finance and financial products. She provides tax structuring advice to Puerto Rico, US and multinational clients. This advice includes structuring operations to benefit from tax and business incentives generally available under Puerto Rico Act 60 for Individual Investors, export service businesses, renewable energy projects, international financial entities, maritime transportation and private equity funds, among others. She also advises clients on tax matters related to public-private partnership agreements with government entities under the Public Private Partnership Act of Puerto Rico.

She has considerable experience on matters concerning partnerships and partnership taxation. She also advises on Puerto Rico sales and use tax considerations for business transactions and nexus implications. She represents clients in adversarial proceedings, requests for private letter rulings and negotiations of closing agreements before the Puerto Rico Treasury Department.

She also represents multinational oil and gas companies engaged in the importation, blending, storage, and distribution of fuel and fuel products. She has extensive experience with the Puerto Rico excise taxes imposed on fuel products.

Ms. González-Berrios is a member of the Employee Benefits practice group where she advises clients on the design, implementation and maintenance of equity compensation and other incentive plans, deferred compensation plans, benefit and retirement plans, and other compensation arrangements. She advises plan sponsors with the qualification of retirement plans, and the correction of operational or administrative errors, with the Puerto Rico Treasury Department.

J.D., *Magna Cum Laude*,
University of Puerto Rico Law
School, 1989

LLM, Georgetown University Law
Center, 1991

- Major: Taxation

MEMBERSHIPS

- Puerto Rico Bar Association
- Puerto Rico Society of
Certified Public Accountants

She is ranked as one of Puerto Rico's Leading Attorneys in the Tax field by the international publication *Chambers & Partners* in its Latin America Guide. She is also ranked in both the Tax field and the Employee Benefits field of the *Best Lawyers in Puerto Rico* guide.

Prior to joining McConnell Valdés, Ms. González-Berrios was a Legal Counsel with the Internal Revenue Area of the Puerto Rico Treasury Department. While with the Puerto Rico Treasury Department, she reviewed private letter rulings concerning a broad range of issues including corporate reorganizations, pass-through vehicles and employee benefits matters. She has also authored and reviewed income tax legislation and regulations. She also worked as a Senior Tax Consulting Manager in the Tax Department of Ernst & Young in San Juan, Puerto Rico.

She has been a speaker in seminars sponsored by the Puerto Rico Society of Certified Public Accountants and the Puerto Rico Chamber of Commerce.