

## Rafael Fernández-Suárez

Counsel, Tax Practice Group

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### PRACTICES

Sales & Use Tax

Tax

Tax Exemption

Tax Litigation

### BAR ADMISSIONS

- Commonwealth of Puerto Rico
- U.S. District Court District of Puerto Rico
- District of Columbia Court of Appeals
- U.S. Supreme Court
- U.S. Tax Court

### EDUCATION

LL.M., Georgetown University  
Law Center

- Major: Taxation

J.D., University of Puerto Rico  
Law School

### MEMBERSHIPS

- Puerto Rico Bar Association

Mr. Fernández-Suárez's practice areas include State and Local Taxation, Tax Exemption, Estate and Gift Taxes and General Tax Litigation.

He has extensive experience in the State and Local Taxation Practice Area, however, of special significance is his contribution to the tax exemption area where he developed a municipal license tax exemption practice that has helped numerous clients obtain significant benefits at the municipal level, contributing to the decision of expanding or establishing operations in Puerto Rico.

Mr. Fernández-Suárez offers numerous seminars on tax subject for the members of the Puerto Rico Manufacturer's Association where he is also a member of its Tax Committee, and also provides seminars on Estate Planning to select groups of clients.

He has contributed in numerous occasions to the McV Newsletter with articles in the Excise, Property and Municipal License Tax Area. He is presently working in publishing an article in connection with administrative procedures at the municipal level, and before the Center for the Collection of Municipal Revenues and the Treasury Department.