

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 (IFE 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 emphasis is on corporate tax and employee benefits.

She has advised taxpayers regarding both tax and tax exemption issues relating to corporate acquisitions, reorganizations and liquidations. Ms. González-Berrios has represented clients in adversarial proceedings, requests for private letter rulings and negotiations of closing agreements before the Puerto Rico Treasury Department.

Ms. González-Berrios regularly advises clients with regard to the design, implementation, ongoing administration and compliance of qualified and nonqualified retirement plans. Ms. Gonzalez-Berrios also advises plan sponsors in plan qualification and correction matters before the Puerto Rico Treasury Department. She has been actively assisting clients with the amendment and qualification of their retirement plans pursuant to the new qualification requirements under the provisions of the Puerto Rico Internal Revenue Code of 2011, as amended.

She also advises on the development, corporate structuring and tax strategies of renewable energy projects. She provides compliance counseling services to clients from the oil industry.

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 the Tax 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, variable annuities, and employee benefits matters. She also authored and reviewed income tax legislation and regulations. She also worked

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

as a Senior Tax Consulting Manager in the Tax Department of Ernst & Young in San Juan, Puerto Rico.

Ms. González-Berríos has been a speaker in seminars sponsored by the Puerto Rico Society of Certified Public Accountants and the Puerto Rico Chamber of Commerce. She has also spoken for Puerto Rico Treasury Department training sessions.