

Marco Q. Rossi & Associati

INTERNATIONAL TAX & COMMERCIAL LAW FIRM

ITALY - NEW YORK

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BIOGRAPHY

Marco Q. Rossi is the founding member of Marco Q. Rossi & Associati, an Italian international tax and commercial law firm with offices in Italy and New York. He earned an LL.M. in International Taxation from New York University School of Law in 2002, graduated summa cum laude from the University of Genoa (Italy) School of Law in 1990, and is admitted as attorney and counsellor-at law in Italy and New York. Mr. Rossi publishes extensively on international tax issues both in Italy and U.S., and during 2004 he worked for the international tax law firm of Caplin & Drysdale, Chartered in Washington, D.C. Mr. Rossi's practice covers all aspects of international taxation, including interpretation and application of tax treaties; EC tax law; taxation of investment income and withholding tax issues; transfer pricing and advance pricing agreements; competent authority procedures; cross-border finance; earnings stripping and thin-capitalization rules; taxation of business income and permanent establishment issues; deferral of taxes on foreign earnings and anti-deferral rules; foreign tax credit; financial instruments; hybrid financing; use of fiscally-transparent entities for tax-minimization purposes. Mr. Rossi maintains also a niche specialization in the area of maritime finance.

Education:

- LL.M. in International Taxation, New York University School of Law, 2002;
- Law Degree, summa cum laude, University of Genoa (Italy) School of Law, 1990;
- Diploma, Liceo Classico "C. Colombo", 1985 with honor.

Bar Admissions:

- Italy (Genoa), 1994
- New York, 2004

Other Professional Affiliations:

- New York State Bar Association (Tax Section)
- American Bar Association (Tax Section)
- International Fiscal Association (Italian and U.S. branches)
- The Association of the Bar of the City of New York (Taxation of Business Entities Committee)
- New York University Law Alumni Association
- Italy-America Chamber of Commerce, New York (East Coast)
- Italy-America Chamber of Commerce, Chicago (Midwest)
- The American Chamber of Commerce in Italy, Milan

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