

Legal and Tax Advice on International Transactions and for International Clients in Italy and the United States

“We help Italian clients deal with legal and tax issues arising from their international transactions and activities in foreign countries and in the United States”

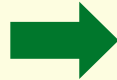
“We help foreign and U.S. clients navigate the intricacies and get the opportunities of Italian international business and tax laws in respect of their Italian investments”

“We specialize in legal and tax advice on U.S.-Italy cross-border matters”

Specialist Expertise - Value-for-Money Services

Local Knowledge - International Profile

“Why should I hire you
instead of someone else”?



- Expertise
- Organization
- Firm-wide processes
- Listening
- Communicating
- Billing
- Staffing
- Fees

Expertise

“Clients who need advice on international legal and tax matters are better served by lawyers who focus exclusively on this field of law”



We maintain an exclusive specialty in the area of international taxation and business law in Italy and the United States

We focus on legal and tax advice on U.S. -Italy cross-border matters

Our international presence with offices in the U.S. and extensive contacts with U.S. tax academia and professional community help us stay at the forefront in the field

Organization

“Specialist expertise in international tax and business law requires a true international presence”



With offices in Italy and New York and local posts in Los Angeles and Miami, we combine local knowledge with international profile

We can easily meet our international clients both in Italy and the U.S.

We can coordinate multi-practice and multi-jurisdictional projects through a network of legal and tax practitioners around the globe

Firm-wide Processes

“We understand the importance of productivity and the balance between high quality and value for money”



We employ a built-in quality control system to constantly evaluate our performance

We use a knowledge-management system to take advantage of the intellectual capital of the firm and share it with our clients

We conduct a customer satisfaction session periodically, or after major projects are completed, so we can identify areas upon which we can improve our services

Listening

“Understanding our clients’ business is essential to provide high quality legal services”



We maintain an expertise in the client’s industry

We make sure we understand the client’s culture and its corporate and business structure

We ask questions and listen to the answers

Communicating

“Like listening, communicating and accessibility are essential to a productive relationship”



We make it a point to be available all the time, 24 hours a day,
7 days a week, with no exception

We try to anticipate problems
based on our knowledge of the client and its legal staff

We try and make communicating with clients and their legal staff
as painless as possible

Billing

“Improving the billing process adds value to the relationship”



We make sure that our bills are accurate, comprehensive,
transparent and on time

We issue bills that reflect initial projections and estimates or
previously discussed budgets

We can use task codes, electronic bills and electronic payments
to remove inconveniences and reduce billing process
annoyance factors

Staffing

“Appropriate resourcing increases value for money”



The partner handles each matter personally

Any other lawyer involved in the matter meets
previously with clients

Support lawyers stay through the duration of the matter

In case of replacement, no costs are charged for preparatory
study or learning curve factor

Fees

“Our policy is flexibility and clarity upfront”



We agree with clients upon the fee method and costs at the outset of any retention

We offer flat fees, stage fees or fixed prices for basic services

We are available to consider alternative ways to measure and charge fees for our full range of consultation services

International Taxation

“We provide the full range of
consultation
services pertaining to all areas of
international taxation”



- Taxation of Nonresidents on Domestic-Source Income;
- Taxation of Residents on Foreign-Source Income;
- EC Tax Law;
- Tax Treaties.

Taxation of Nonresidents on Domestic-Source Income

“Nonresidents are taxed differently on passive income and active business income”



Taxation of nonresidents on passive income:

- characterization and sources of income;
- withholding taxes and reporting requirements;
- statutory exemptions and exclusions.



Taxation of nonresidents on active business income:

- taxation of nonresidents' employment or professional services income;
- taxation of nonresident's business income and PE issues;
- taxation of foreign-owned domestic subsidiaries;
- transfer pricing issues and APA procedures;
- tax treatment of inbound acquisitions and cross-border M&As.

Taxation of Residents on Foreign-Source Income

“Residents with foreign-source income face a vast array of tax issues, including:”



- Transfer pricing;
- Limitations on deferral of residence country tax on foreign-source income;
- Exemption or foreign tax credit and elimination of international double taxation;
- Limitations on deduction of costs arising from transactions with foreign entities established in low-tax jurisdictions;
- Exemption of foreign-source dividends and gains on sales of stock or other entities' equity interests;
- tax treatment of cross-border M&As.

EC Tax Law

“EC Treaty’s fundamental freedoms override EU Member States’ inconsistent domestic tax laws”

We advise clients on the interaction between domestic tax law and EC tax law as arising from the EC Treaty and elaborated by European Court of Justice’s decisions in the area of direct and indirect taxes

Tax Treaties

“Income tax treaties limit taxation of income in the source country and require that the residence country grant relief from double taxation”

We advise clients on matters of interpretation and application of tax treaty provisions, entitlement to tax treaty benefits, tax treaty planning and competent authority procedure

Global Tax Planning and Cross Border M&As

“Proper planning is essential to reduce the global effective tax rate”

We assist clients in the process of structuring their business in the most efficient way from a tax standpoint.

We assist clients on various stages of international M&A and JV transactions including:

- Due diligence (legal, financial and tax);
- Drafting of M&A or JV agreements;
- Closing and post acquisition assistance and advice

Corporate and Commercial Law

“With our associated professionals we provide the full range of services pertaining to international business operations and investments transactions”

We assist our clients in the following matters:

- companies formation, legal management, dissolution and reorganizations;
 - mergers, acquisitions and buy-outs;
 - corporate governance and other transactions;
- international joint ventures, commercial agreements and international trade;
 - intellectual property (trademarks, trade names, patents).

Italian Maritime Law

“We maintain a niche practice in the area of maritime law”

Our services in this area cover:

- transportation, insurance and maritime law;
- ship sale and purchase, ship registration and naval mortgages;
- ship building, ship lease and ship finance.

Principal's Biography

“Marco Q. Rossi is the founder and leading member of the firm”

Education

LL.M., International Taxation, NYU
Law, 2002

Law Degree, University of Genoa
School of Law, 1990

Classic School Diploma, 1985

Admissions

Admitted in New York, 2004

Admitted in Italy, 1994

Marco Rossi started practicing law in 1991 and set up his own practice in 1998. He is specialized in International Tax and earned an Int.'l Tax LL.M. from NYU School of Law. He reorganized his practice under the name of Marco Q. Rossi & Associati in 2005

Our Offices

“We operate internationally through our offices in Italy and the United States”

New York Office:
48 Wall Street, 11th Floor
New York, NY 10005
T. +1 212 918 4875
F. +1 212 918 4801

Italy Principal Office:
Via Brigata Liguria, 3/3B
16121 Genoa (Italy)
T. +39 010 893 5295
F. +39 010 420 91635

www.lawrossi.com
mrossi@lawrossi.com

Marco Q. Rossi & Associati

INTERNATIONAL TAX & COMMERCIAL LAW FIRM

ITALY - NEW YORK

Our Offices

“We operate internationally through our offices in Italy and the United States”

West Coast Office:

9595 Wilshire Blvd., Suite 900

Beverly Hills, CA 90212

T. +1 310 492 4377

F. +1 310 300 8401

South East Office:

1111 Brickell Avenue, 11th Floor

Miami, FL 33131

T. +1 305 913 8542

F. +1 305 913 4101

www.lawrossi.com
mrossi@lawrossi.com