8:00am Registration and Breakfast
Sponsored by Fiduciary Trust International

9:00am Opening Remarks
Erika G. Litvak, Greenberg Traurig PA, STEP Miami Chair
Armando Hernández, Hernandez & Company, (Platinum Sponsor)

9.15am Latin American Updates
Moderator: Carlos Soto Raynal TEP, EFG Capital International, USA
Patricia Arrázola Jaramillo TEP, Akro Legal International, Colombia
Arturo Garnham, Garnham Abogados, Chile
Juan Bonet, Guyer & Regules, Uruguay
Walter Keiniger, Marval, O’Farrell & Mairal, Argentina

10.30am Morning Coffee Break
Sponsored by New York Private Trust

10.45am Private Placement Life Insurance in Latin America: Considerations from Colombia, Mexico and Peru
Moderator: Helmer Arizmendy TEP, Lombard International, Florida, USA
Rodrigo Castillo, Baker & McKenzie LLP, Colombia
Ricardo Leon Santacruz, Sanchez-DeVanny Eseverri, Mexico
José Chiarella, Garrigues, Peru

12.00pm U.S. Tax Reform Under the New Administration
Joshua D. Odintz, Baker & McKenzie LLP, Washington DC, USA

12.45pm Lunch
Sponsored by Lombard International

1.30pm Networking and Dessert Break
Sponsored by JTC

2.00pm Second Round of Amnesties in Latin America
Moderator: Juan Manuel Gonzalez, Itaú Private Bank International, USA
Walter Keiniger, Marval, O’Farrell & Mairal, Argentina
Juan Carlos Guerrero, Guerrero Lebrija, Mexico
José Chiarella, Garrigues, Peru
Andrea Nogueira TEP, Nogueira Pegas Advogados, Brazil

3.15pm Moving Your Trust to the United States, But to Where? Comparison of Different State Legislations
Moderator: Eduardo Arista TEP, Arista Law & Tax, Florida, USA
Michael M. Gordon TEP, Gordon, Fournaris & Mammarella, PA, Delaware, USA
Mary A. Akkerman TEP, Lindquist & Vennum LLP, South Dakota, USA
Jerome Wolf, Katz Baskies & Wolf PLLC, Florida, USA

4.15pm Afternoon Coffee Break
Sponsored by AXA Distributors

4.30pm OECD Almightiness
Marnin Michaels TEP, Baker & McKenzie LLP, Switzerland

5.25pm Raffle
Gold Sponsorship

5.30pm Cocktail Party
Sponsored by PICTET

REGISTRATION FEES:

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<th>Category</th>
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*LMM Students - Limit 10 Students

Contact: Laura Obregon, STEP Miami
stepmiami@step.org

ABOUT STEP
STEP is the global professional association for practitioners who specialise in family inheritance and succession planning. We work to improve public understanding of the issues families face in this area and promote education and high professional standards among our members. STEP members help families plan for their futures, from drafting a will to advising on issues concerning international families, protection of the vulnerable, family businesses and philanthropic giving. Full STEP members, known as TEPs, are internationally recognised as experts in their field, with proven qualifications and experience.

For more information visit www.step.org
Mary A. Akkerman TEP
Lindquist & Vennum LLP, South Dakota, USA
Mary A. Akkerman guides clients through all aspects of fiduciary representation, and estate planning, including dynasty trusts, domestic asset protection trusts, estate and trust administration, guardianships and conservatorships, business and tax planning, estate and gift tax planning, tax appeals and related litigation. Mary is skilled at establishing public and private trust companies in South Dakota and also regularly works with U.S. and international families and advisors with respect to cross-border planning, non-resident alien trust formation, and international tax issues.

She was elected to the American College of Trust and Estate Counsel (ACTEC), a national organization of approximately 2,600 lawyers elected to membership by demonstrating the highest level of integrity, commitment to the profession, competence and experience as trust and estate counselors.

Eduardo Arista TEP
Arista Law & Tax, Florida, USA
Prof. Eduardo “Ed” R. Arista, CPA, Esq., TEP has been helping multinational families and closely held businesses for over 20 years regarding business matters, tax law, asset protection, and trust and estate planning. Prior to founding Arista Law, Mr. Arista worked for a U.S. Tax Court Judge and at small and large firms, including Ernst & Young’s International Tax Services group, where he assisted high net worth individuals in structuring their U.S. investments to minimize worldwide taxation in coordination with other tax professionals at E&Y offices in Latin America and beyond.

He has been an adjunct professor at Florida International University since 2003, currently teaching Federal Wealth Transfers in the graduate tax program. Mr. Arista has authored numerous publications and lectures frequently on advanced topics of tax law, limited liability companies and trusts at international seminars for attorneys, accountants, bankers and business people, both in English and Spanish. He also has over 1000 endorsements on LinkedIn.

Juan Bonet
Guyer & Regules, Uruguay
Juan Bonet, senior tax attorney of Guyer & Regules (Montevideo, Uruguay), mainly works in the Tax Department and Banking and Corporate Department of the Firm. His experience includes participation in tax consulting, local and international tax planning and tax litigation. He advices many clients of the Firm in areas like wealth tax planning, individual and corporate tax planning domestic and international), financial taxation, FATCA-CRS, tax inspections and procedures, renewable energy, hydrocarbons taxation, among others areas of expertise.

He has several LLms in Europe and he has spoken at various seminars and conferences in Uruguay and abroad on tax issues and has written various articles and books of his specialty. He has been appointed as National reporter and speaker by the International Fiscal Association (IFA) and the International Bar Association (IBA Taxes). He has been distinguished by IFA with “special mention” for his study of “The tax concept Beneficial Owner under a Latin-American perspective” (2015).

Jose Chiarella
Garrigues, Peru
Jose Chiarella – Partner at Garrigues (Peru). Prior to joining Garrigues, he worked at Arthur Andersen, with the Peruvian Law Firm Rodrigo, Elias & Medrano, and as an international consultant at the Luxembourg office of Ernst & Young. He has a Law Degree from the Universidad Catolica del Perú (1999), a master’s degree in International Business Law (LL.M.), from The London School of Economics and Political Science (1999-2000) and has pursued postgraduate studies in international taxation at the University of Leiden, Netherlands (2006-2007).
Arturo Garnham
Garnham Abogados, Chile
Arturo has focused his practice on tax issues, corporate structures and foreign investment, advising domestic and multinational corporations as well as individuals. He is also experienced in providing advice to private clients, family planning and inheritance planning. He currently is the Academic Director of the Master's Degree in Tax Management and Administration at Universidad Adolfo Ibáñez Law Faculty and teaches income taxation in the same program (since 2009). He also teaches Tax Law I and Tax Law II courses at Universidad Diego Portales (since 2004).


Arturo has a Bachelor's degree in Legal and Social Science, Universidad de Chile. Lawyer since 1994. LLM in Taxation, Georgetown University Law Center, Washington, DC (2001). Arturo is a regular speaker at conferences and seminars and during some time was part of the Board of Directors at IFA Chile, the Chilean chapter of the International Fiscal Association.

Michael M. Gordon TEP
Gordon, Fournaris & Mammarella, PA, Delaware, USA
Michael M. Gordon is a Director at the Wilmington law firm of Gordon, Fournaris & Mammarella, P.A. He is a graduate of Fairfield University and the Catholic University of America, Columbus School of Law. He received his Masters of Law in Taxation from Villanova University School of Law in 2008 and is a member of the Delaware and Maryland Bar Associations.

Michael is the former Chair of the Estates and Trusts Section of the Delaware Bar Association. He is a Fellow of the American College of Trust and Estate Counsel.

Michael is also a member of the American Bar Association where he serves as a Group Vice-Chair of the Non-Tax Estate Planning Considerations Group of the Section of Real Property, Trust & Estate Law.

Michael’s practice focuses on the unique aspects of Delaware trust law, including directed trusts, dynasty trusts, asset protection trusts and all aspects of the validity, construction and administration of Delaware trusts. Michael routinely works with clients across the country to transfer the situs of trusts to Delaware and to modify trusts to take advantage of Delaware’s favorable trust law. Michael drafts, reviews and comments on Delaware trust agreements for local and out of state clients and provides legal opinions on the validity of trusts under Delaware law.

Patricia Arrázola Jaramillo TEP
Akro Legal International, Colombia
Patricia Arrázola Jaramillo is an attorney with more than sixteen years of experience working with Colombian and Latin American families, both as legal counsel and as an advisor to family businesses. She worked for over six years as a senior associate in Prieto & Carrizosa in the estate and wealth planning department. Her current practice is focused on estate and wealth planning, family law, as founding partner of Akro Legal International. She is a member of STEP and a family business advisor with a certificate in Family Business Advising from the Family Firm Institute. She has been a guest speaker on several international seminars on estate planning and family businesses.
Walter Keiniger
Marval, O’Farrell & Mairal, Argentina

Walter Keiniger joined Marval, O’Farrell & Mairal in 1999 and has been a partner since 2007. His practice involves advising individuals and companies in the design, planning and organization of tax efficient transactions and structures to carry out activities in Argentina and abroad, and for asset protection. He has strong experience in the tax aspects of local and international corporate transactions, M&As and tax-free reorganisations, as well as complex and sensitive tax litigation.

He obtained his law degree at the University of Buenos Aires, School of Law (1994), with a specialization in Tax Law. He also holds a Master of Laws in Taxation from the University of Florida, USA (2003) and a degree earned at the Graduate Tax Program of the University of Buenos Aires, School of Economics (1997).

He has written articles in national and international publications, and co-authored several books on tax matters. He is frequently invited to speak at national and international conferences. He has been appointed as Argentine reporter of the 2013 Congress of the International Fiscal Association, and was invited to teach at the University of Florida (USA) – Levin College of Law as visiting professor (2015). He is professor of Tax Law and Corporate Reorganisations at the Graduate Corporate Law Program at UADE (Universidad Argentina de la Empresa). He is co-head of the Transfer Pricing unit of the Argentine Fiscal Association, and is also a member of the International Fiscal Association and STEP. He has been identified as one of Argentine top tax lawyers by Chambers Latin America, Legal 500, Practical Law Company and the Latin American Corporate Counsel Association.

Juan Carlos Guerrero
Guerrero Lebrija, Mexico

Mr. Guerrero is a graduate of the Institute Tecnológico Autónomo de México (ITAM) where he obtained his degree in 1993. In 1995 he completed Harvard University’s International Tax Program. He began his professional practice in 1990 in the firm Cárdenas, Dosal, Nieto, Astiazarán, S.C., representatives in Mexico of KPMG. He joined Chevez, Ruiz, Zamarripa in 1991, and he was accepted as partner in 2001. He was the partner in charge of the Firm’s New York Office and of the private client practice.

In 2015 Mr. Guerrero started his own Firm, which is devoted to providing high level tax planning and consulting services to ultra-high net worth families. Mr. Guerrero has a broad experience advising international financial institutions and Mexican families on personal tax and succession planning matters.

Mr. Guerrero is a member of the International Fiscal Association.

He has taught several taxation courses at the Instituto Tecnológico Autónomo de México (ITAM) and at the Universidad Iberoamericana (UIA) in Mexico City.

He is an active speaker in tax seminars organized by international associations and law firms, including STEP, the International Tax Institute, the International Fiscal Association, the United States-Mexico Chamber of Commerce, the International Trust & Tax Planning Summit, among others.
Marnin Michaels TEP
**Baker & McKenzie LLP, Switzerland**

Marnin Michaels is a member of the management team of the Baker McKenzie Zurich office. A senior partner at the Firm, Marnin has been practicing approximately 20 years in the areas of tax and international private banking. He handles insurance matters relating to tax investigations and wealth management, as well as counsels clients on issues relating to US withholding tax, qualified intermediary rule and FATCA. He also advises on issues related to potential tax evasion and cross-border regulatory issues, as well as money laundering avoidance legislation.

Marnin was a member of the Firm’s Steering Committee and he led the US Department of Justice Initiative for Swiss Banks. In the end, the Firm acted for 45 banks and the project won the American Lawyer Magazine’s Litigation Firm of the Year award in 2015.

Widely regarded as one of the world’s leading wealth management lawyers, Marnin is on the Firm’s European tax steering committee and co-chairs its European wealth management committee.

In addition to writing extensively for many publications, Marnin also authored two legal treatises: *International Taxation and Withholding and International Estate Planning*, which were both published by Thomson Reuters. He also lectures in several LLM and MBA programs on various tax issues.

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Andrea Nogueira Neves TEP
**Nogueira Pegas Advogados, Brazil**

Andrea Nogueira Neves, Founding partner at Nogueira Pegas Advogados, Sao Paulo. LL.B. from Pontifícia Universidade Católica (PUC-SP) in 1997, specialization in Tax law at PUC/Cogeae. Former Legal Director of Instituto Brasileiro de Certificação de Profissionais Financeiros – IBCPF (Brazilian Institute of Certification of Financial Professionals). Professor of specialization courses at Fundação Getúlio Vargas/SP. Certified Financial Planner – CFP. Member of Society of Trust and Estate Practitioners - STEP since 2013. Author of several articles about Brazilian tax law.

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Joshua D. Odintz
**Baker & McKenzie LLP, Washington DC, USA**

Joshua D. Odintz is a partner in Baker & McKenzie’s North American Tax Practice Group. Mr. Odintz has over 14 years of tax experience, including high-level government positions with both the U.S. Department of the Treasury and the Senate Finance Committee. He is a frequent speaker at ABA Tax Section, NY State Bar Tax Section, Practicing Law Institute and Federal Bar Association tax meetings and conferences.

Mr. Odintz specializes in tax controversy and tax policy matters. He advises clients on domestic and international tax controversy matters at all phases, from audit and administrative appeals through litigation. He has handled cases involving a wide range of domestic and international issues, including transfer pricing, tax accounting, privilege and work product, among others.

He has extensive experience representing clients under investigation by the United States Congress, including the Permanent Subcommittee on Investigations. He assists clients during all phases of investigation, including responding to information and document requests, witness interviews, and hearings.

Mr. Odintz previously served as a Senior Advisor for Tax Reform to the Assistant Secretary at the U.S. Department of the Treasury, where he advised Senior Treasury officials on tax reform options and issues. He also served as the Chief Tax Counsel to the President’s National Commission on Fiscal Responsibility and Reform, and was instrumental in formulating the tax proposals that were contained in the Commission’s report, entitled the Moment of Truth. Additionally, he served as the Acting Tax Legislative Counsel at the Treasury. He represents clients before the U.S. Department of the Treasury, the U.S. Congress, and the Organization of Economic Cooperation and Development, regarding domestic and international tax issues. Mr. Odintz also specializes in withholding tax issues, the Foreign Account Tax Compliance Act (FATCA) and the OECD’s Common Reporting Standard (CRS). He advises domestic and foreign entities with respect to a wide variety of FATCA and CRS issues, including the FATCA and CRS status of entities, reporting, documentation and FATCA withholding.
Jerome Wolf
Katz Baskies & Wolf PLLC, Florida, USA

Jerome L. “Jerry” Wolf, is a partner in Katz Baskies & Wolf PLLC, and a member of the Florida and New York Bars. Jerry has more than 40 years of experience as a trusts and estates lawyer and practices in the areas of estate, tax, asset protection and business succession planning for high net worth families. He provides sophisticated transfer and generation-skipping tax strategies to successful individuals and advises closely held corporations, partnerships and other business entities on succession and asset protection planning structures. Jerry is a Fellow of The American College of Trust and Estate Counsel (ACTEC) and is a founder and Co-Dean of The Florida Fellows Institute. He is certified in Wills, Trusts & Estates by the Board of Legal Specialization and Education of The Florida Bar. He has participated as a speaker in many of The Florida Bar’s Continuing Legal Education Programs, and served as chair of numerous programs sponsored by the Real Property, Probate and Trust Law Section. Jerry most recently served as Co-Chairman of the Asset Protection Committee of the RPPTL Section, and currently serves as a member of ACTEC’s Asset Protection Committee and Estate and Gift Tax Committee. For the past several years, Jerry has chaired the program on Wealth Protection and Preservation For Athletes and Entertainers as part of the ABA’s annual Entertainment and Sports Law Symposium. Jerry has been awarded an “AV” rating by Martindale-Hubbell, and is a recipient of the Annual Service Award by the RPPTL Section of The Florida Bar for outstanding effort and achievement on behalf of the Section. Jerry authored Chapter 7, “Creditors’ Rights To Assets in Trust”, of ASSET PROTECTION IN FLORIDA, and Chapter 6, “Creditors’ Rights and Spendthrift Clauses”, of ADMINISTRATION OF TRUSTS IN FLORIDA, each of which is published by The Florida Bar and Lexis Nexis. His article “Revocable Trusts – The Case For Statutory Reforms” in the November, 1991 The Florida Bar Journal (Vol. 65, No. 10) reported the extensive changes to Florida’s trust law ultimately passed by the Florida Legislature in 1993.

Jerry has been ranked as a Florida Super Lawyer, a Top Lawyer by the South Florida Legal Guide, and is included in the Best Lawyers in America and Strathmore’s Who’s Who Registry of Business Leaders. He has been selected by the Robb Report’s WORTH Magazine as one of the Top 100 Attorneys in the United States. Over the past summers, Jerry has taught graduate level courses on “Business Succession Planning” and “Asset Protection Planning” at the Florida Trust School sponsored by the Florida Bankers Association.
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