Americas Tax Awards 2006

September 28 2006

The Waldorf Astoria Hotel|New York

To reserve your table of 10 ($5,900) or individual place ($600) contact Oliver Watkins (phone +44 20 7779 8385 or owatkins@euromoneyplc.com) to make sure you don't miss out.
Introduction


This is a celebration of the fine work that international tax practitioners have done throughout North and South America over the past 12 months or so.

*International Tax Review* is delighted to announce that we have adopted ORBIS as our charity cause for the year (www.orbis.org, registered charity 1061352). ORBIS is an international charity that cures and prevents blindness in developing countries by transferring sight saving skills to local medical professionals. We will collect donations for ORBIS during the evening and will match, dollar for dollar, every donation we receive.

We are keen to acclaim the winners of each award and acknowledge the considerable achievements of the nominees, who are all excellent firms in their own right. Every firm nominated is excellent in the tax services they provide.

We hope you enjoy the evening.

Many thanks and warm regards,

Sed Crest
Editor,  
*International Tax Review*
Methodology
During the period March 2006 to September 2006, International Tax Review’s researchers and journalists interviewed corporate tax directors and advisers to compile tiers of the leading tax firms as well as invited firms to provide information about their firm’s tax activities over the previous twelve months for World Tax 2007, which we published in September 2006.

International Tax Review’s editorial staff considered these submissions and the information obtained through more than 150 face-to-face and telephone interviews with tax directors as well as peer interviews to compile shortlists for each of the tax and transfer pricing country or region awards.

We then sought the views of 139 in-house tax executives that took part in International Tax Review’s survey of tax services in Latin America, published in the December-January 2006 issue as well as the 281 in-house tax executives that took part in the survey of tax services in North America, published in the March 2006 issue. We emailed these survey respondents the short-listed firms and asked which firm should win and why. Only respondents to these two online surveys were eligible to take part in the email poll, which closed on September 7 2006.

In terms of geography, we include Mexico in Latin America for the purposes of the regional awards. The US city areas include tax professionals based in the surrounding area within a 150-mile radius.

International Tax Review editorial staff considered the survey respondents’ votes and their reasons as well as the information gathered through the World Tax research process to select winners for each award. These awards represent the opinions of the magazine on the leading tax advisers in the Americas based on their work over the previous twelve months.
Transfer Pricing Firm of the Year Awards
Argentina Transfer Pricing Firm of the Year Nominees
Deloitte
Ernst & Young
PricewaterhouseCoopers

Brazil Transfer Pricing Firm of the Year Nominees
Deloitte
Ernst & Young
Lacaz Martins
PricewaterhouseCoopers

Chile Transfer Pricing Firm of the Year Nominees
Baker & McKenzie
Deloitte
Ernst & Young
PricewaterhouseCoopers

Venezuela Transfer Pricing Firm of the Year Nominees
Deloitte
Ernst & Young
PricewaterhouseCoopers

Mexico Transfer Pricing Firm of the Year Nominees
Baker & McKenzie
Chevez Ruiz Zamarripa y Cia
Deloitte
Ernst & Young
PricewaterhouseCoopers

Canada Transfer Pricing Firm of the Year Nominees
Davies Ward Phillips & Vineberg
Deloitte
Ernst & Young
KPMG
Osler Hoskin & Harcourt
PricewaterhouseCoopers

US: Chicago Transfer Pricing Firm of the Year Nominees
Baker & McKenzie
Deloitte
Ernst & Young
KPMG
PricewaterhouseCoopers
US: Houston & Dallas Transfer Pricing Firm of the Year Nominees
Baker & McKenzie
Deloitte
Ernst & Young
Fulbright & Jaworski
PricewaterhouseCoopers
Vinson & Elkins

US: Los Angeles Transfer Pricing Firm of the Year Nominees
Deloitte
Ernst & Young
PricewaterhouseCoopers

US: New York Transfer Pricing Firm of the Year Nominees
Baker & McKenzie
Deloitte
Ernst & Young
KPMG
PricewaterhouseCoopers

US: San Francisco Transfer Pricing Firm of the Year Nominees
Baker & McKenzie
Deloitte
Ernst & Young
Fenwick & West
Mayer, Brown, Rowe & Maw
McDermott Will & Emery
PricewaterhouseCoopers

US: Washington, DC Transfer Pricing Firm of the Year Nominees
Baker & McKenzie
Caplin & Drysdale
Deloitte
Ernst & Young
McDermott Will & Emery
McKee Nelson
PricewaterhouseCoopers
Latin America Transfer Pricing Firm of the Year Nominees

Baker & McKenzie
The firm’s Mexico office has an enviable reputation in transfer pricing. In Brazil the firm, operating as Trench, Rossi e Watanabe, is very strong with Simone Dias Musa mentioned for the strength of her work. In Chile the Santiago office is very active in transfer pricing with León Larráin.

Deloitte
In Mexico Ricardo Suarez is mentioned for his strength in transfer pricing while in Brazil Fernando Matos is celebrated for his transfer pricing expertise. In Argentina Horacio Dinice heads the team and Manuel Diskenstein is highly-praised for his work. The firm is particularly strong in Chile, with a large range of experts. In Venezuela Carlos D’Arrigo, the transfer pricing expert, has left.

Ernst & Young
In South America Luis Eduardo Ocando, who has a host of transfer pricing talent, manages the firm. In Brazil Gil Mendes is in charge of transfer pricing while in Chile Sergio Sapag is highly regarded. In the highly-respected Caracas transfer pricing team, Katherine Pinzon, is well-known for her superb work.

PricewaterhouseCoopers
In Brazil Nelio Weiss is strongly recommended by peers for his competence in transfer pricing matters. Violeta Maresca in Argentina specializes in transfer pricing, is considered excellent. In Venezuela Luis Fernando Miranda received transfer pricing recommendations, while in Mexico the firm is particularly strong in transfer pricing, where Mauricio Hurtado is a noted specialist.
North America Transfer Pricing Firm of the Year Nominees

Baker & McKenzie
The firm’s stellar transfer pricing team is headquartered in the US capital. Sim Suk Seo, formerly of Korean law firm Kim and Chang, helped draft the US transfer pricing regulations. Competitors have praised Carol Dunahoo’s transfer pricing expertise, who was formerly with the Treasury. In New York Marc Levey, is one of the top and most out-spoken transfer pricing specialists in the world. In the San Francisco Bay area Bob Kirschenbaum is hailed as a leader in transfer pricing as are Gregg Lemein in Chicago and Susan Stone in Texas.

Deloitte
In Washington, DC Bill Dodge leads the transfer pricing team with poise and respect. The firm’s transfer pricing in Los Angeles has grown significantly in the last 12 months and is headed up by Mark Nehoray and includes Amin Mitra. In Chicago Kai Hielscher, heads the central region transfer pricing team and is very well-respected. In Canada the firm’s transfer pricing practice is strong with John Oatwa and Gary Zed.

Ernst & Young
In Washington DC Bob Ackerman, heads the US wing of the transfer pricing group. In New York the firm’s exceptional practice is the base for its international operations. Barbara Mace and Russ O’Haver are highly-respected for their transfer pricing work here. In Los Angeles the firm has Mike Denning where the firm deals with a lot of Japanese multinationals. In Canada Bob Turner is recommended for transfer pricing. In Chicago Colleen Warner is a leading light while in Texas Purvez Captain is director of transfer pricing and economics and is well-respected.

KPMG
François Vincent in Montreal heads the global transfer pricing team for the firm in Canada. Vincent is also considered to be one of the leading transfer pricing practitioners in the world, specifically for his APA work. In New York however the firm lost Dan Peters, former managing principal of the global transfer pricing practice, to Duff & Phelps. Steve Fortier has taken over this role. In Chicago the firm also has Melvin Adess on transfer pricing.

PricewaterhouseCoopers
In the US capital the firm has two very talented transfer pricing experts: Regina Deanahan and Michael Durst. In New York Horacio Peña and Adam Katz are among the best for transfer pricing, whereas in northern California Tom Gibson comes with sterling recommendations. In Los Angeles Nick Raby receives acknowledgment for his excellent work, as does Andrew McCrodan in Canada.
Tax Firm of the Year Awards
Argentina Tax Firm of the Year Nominees
Cárdenas, Di Ció, Romero & Tarsitano
Deloitte
Ernst & Young
Marval O'Farrell & Mairal
Negri & Teijeiro Abogados
Perez, Alati, Grondona, Benites, Arntsen & Martinez de Hoz
PricewaterhouseCoopers

Brazil Tax Firm of the Year Nominees
Deloitte
Ernst & Young
Lacaz Martins
Machado, Sendacz e Opice
Mattos Filho, Veiga Filho, Marre e Quiroga
Pinheiro Neto Advogados
PricewaterhouseCoopers
Ulhoa Canto Rezende e Guerra Advogados

Chile Tax Firm of the Year Nominees
Baker & McKenzie
Carey y Cía
Deloitte
Ernst & Young
PricewaterhouseCoopers

Venezuela Tax Firm of the Year Nominees
Deloitte
Ernst & Young
PricewaterhouseCoopers
Torres Plaz & Araujo

Mexico Tax Firm of the Year Nominees
Baker & McKenzie
Chevez Ruiz Zamarripa y Cia
Deloitte
Ernst & Young
PricewaterhouseCoopers
**Canadian Tax Firm of the Year Nominees**
Davies Ward Phillips & Vineberg
Deloitte
Ernst & Young
KPMG
Osler Hoskin & Harcourt
PricewaterhouseCoopers
Stikeman Elliott

**US: Chicago Tax Firm of the Year Nominees**
Baker & McKenzie
Deloitte
Ernst & Young
Kirkland & Ellis
KPMG
Mayer Brown Rowe & Maw
McDermott Will & Emery
PricewaterhouseCoopers
Skadden Arps Slate Meagher & Flom

**US: Houston & Dallas Tax Firm of the Year Nominees**
Baker & McKenzie
Baker Botts
Deloitte
Ernst & Young
Fulbright & Jaworski
PricewaterhouseCoopers
Vinson & Elkins

**US: Los Angeles Tax Firm of the Year Nominees**
Deloitte
Ernst & Young
Gibson Dunn & Crutcher
Latham & Watkins
Loeb & Loeb
O’Melveny & Myers
PricewaterhouseCoopers
Skadden Arps Slate Meagher & Flom
US: New York Tax Firm of the Year Nominees
Baker & McKenzie
Cleary Gottlieb Steen & Hamilton
Cravath Swaine & Moore
Davis Polk & Wardwell
Deloitte
Ernst & Young
KPMG
PricewaterhouseCoopers
Skadden Arps Slate Meagher & Flom
Sullivan & Cromwell

US: San Francisco Tax Firm of the Year Nominees
Baker & McKenzie
Deloitte
Ernst & Young
Fenwick & West
Mayer, Brown, Rowe & Maw
McDermott Will & Emery
PricewaterhouseCoopers

US: Washington DC Tax Firm of the Year Nominees
Baker & McKenzie
Caplin & Drysdale
Deloitte
Ernst & Young
McDermott Will & Emery
McKee Nelson
PricewaterhouseCoopers
Skadden Arps Slate Meagher & Flom
Americas Tax Litigation Firm of the Year Nominees
(proceedings with judgment delivered by July 31)

Baker & McKenzie

The firm’s tax litigation teams are particularly strong in the tax capitals of New York and Washington, DC. In the firm’s Palo Alto office Gary Sprague is widely recommended for his work in tax controversy, as is Jim O’Brien in Chicago. The firm’s clients include AOL, Zurich Insurance, Compaq, Electronic Arts and Apple Computer.

Fenwick & West

The firm’s formidable tax litigation group is led by Kenneth Clark and partner Barton Bassett is described as “a real up and coming star, one to watch,” in tax litigation. The firm’s work on the Xilinx case, is ground-breaking stuff, with broad ramifications for the US transfer pricing rules, particularly advance pricing agreements and the new services regulations.

Mayer, Brown, Rowe & Maw

In Washington, DC Charlie Triplett is highly regarded for his controversy work. In Chicago, Joel Williamson heads the practice and is a leading star having litigated 62 cases for clients such as Eli Lilly, Nestlé, Boeing and United Parcel Service. Larry Langdon heads the global tax practice and from the firm’s Palo Alto office. He is described as “terrific” and “capable of the impossible” in all areas of corporate tax advice and has proven extremely successful at promoting alternative dispute resolution to clients, often averting costly and time-consuming litigation. The firm have an expert tax controversy and transfer pricing group that specializes in resolving disputes with the IRS before litigation.

McDermott Will & Emery

In Washington, DC the firm’s tax group includes Jim Riedy, Steven Hannes and David Noren, who was former legislation counsel to the Joint Committee on Taxation in the US Congress. Noren joined the firm as partner in March 2006. On the West Coast Fred Chilton is recommended for his tax controversy skills, while in Chicago the firm has tax stars Tom Borders and Mike Fayhee. In New York Peter Faber is one of the top names for tax controversy.
**Osler Hoskin & Harcourt**

This Canadian-headquartered firm has been involved in some leading controversy work and is growing in New York. Controversy star Al Meghji took on the Canadian government and won when his team represented Canada Trust Co in a groundbreaking general anti-avoidance rule case. The firm also has Firoz Ahmed strong in M&A and cross-border structuring. Nathalie Goyette, who was a senior tax litigator with the Canadian government, joined the firm’s Montréal practice in May 2006. Ian MacGregor, who used to work as Canada's assistant deputy attorney general, is a leading light, as is Scott Wilkie.

**Skadden Arps Slate Meagher & Flom**

In Washington, DC the leading law firm is considered top-notch with Paul Oosterhuis, described “as good as it gets”. In New York Sally Thurston represented telecoms company Alcatel in its $13.4 billion merger with Lucent. In Chicago the firm possesses Max Miller, while in Los Angeles Moshe Kushman is highly regarded. Clients include Citigroup, US Airways, BP America, Merrill Lynch, Sears Roebuck, and Goldman Sachs.

**Editor’s Special Tax Contribution Award**

We will announce a leading firm or individual that has made a specific, impressive impact on tax in the Americas between July 31 2005 and July 31 2006.
Latin America Tax Firm of the Year Nominees

**Baker & McKenzie**

In Argentina **Martin Barreiro** is mentioned as an active player in the firm’s practice. In Chile **Arturo Garnham** and **Sergio Illanes** are well regarded. In Mexico **Jorge Narváez Hasfura** and **Jaime Gonzalez-Bendiksen** are recommended for their tax work. The firm’s impressive list of clients includes Abbott Labs, Aerolineas Argentinas, Alcatel, AIG Financial Products, Alcoa, Bank of Tokyo-Mitsubishi and Boston Scientific.

**Deloitte**

In Mexico **Luis Liñero** is considered the international tax expert and **Javier Goyeneche** is also highly recommended. In Brazil the firm is a top player with 19 partners, 86 managers, and around 300 other staff members. In Venezuela the firm stands out as a top-league tax firm with nine tax partners at present. The firm’s list of clients includes Total Oil & Gas Venezuela and Makro Comercializadora (for tax litigation matters). In Argentina **Carlos Iannucci** the tax practice. In Chile **Anthony Cook** and **Adolfo Sepulveda** are both considered of an exceptional standard.

**Ernst & Young**

In Brazil the firm maintains a strong presence in the market with **Gil Mendes**, **Carlos Cardel** and **Marcia Saito** on the team. **Carlos Romero** and **Marcelo Jordao** are noted for their tax expertise. The team advised Procter & Gamble on its integration after the $1 billion merger with Gillette. In Mexico the firm has a significant presence in the form of **Manuel Solano**, who is considered to be one of the country’s leading advisers for cross-border structuring. In Argentina the firm added **Horacio López**, while in Chile the firm has a star reputation with three new partners joining: **Rodrigo Penaloza**, **Macarena Navarrete** and **Patricia Villarroel**.

**PricewaterhouseCoopers**

In Argentina the firm has **Andres Edelstein**, known for his cross-border structuring, as is **Francisco Selamé** in Chile. In the same country the firm also has **Julio Pereira**, who is considered excellent. In Brazil the big-four firm has a superb tax team with **Elidie Bifano** noted for tax capital markets work and the seasoned **Nelio Weiss** highly recommended by his peers and clients. The firm maintains an outstanding reputation among multinational clients in the region. In Mexico the firm boasts **Roberto del Toro**, who is considered exceptional in the international tax arena. **David Cuellar** runs the firm’s Mexican Tax Desk in London, serving the needs of European investors in Mexico.
North America Tax Firm of the Year Nominees

Baker & McKenzie

In Washington DC, Dave Swenson is recommended for M&A and cross-border structuring as is Marc Levey in New York. In Chicago the firm remains one of the top law firms in the rankings. The firm’s client list features Microsoft, Best Buy and Medtronic.

Deloitte

The firm’s Washington, DC office is first-rate, headed by Phil Morrison. Across the US, the firm has more than 6,300 practitioners, which includes 650 partners. In New York John Kennedy and Robert Stricoff are well-regarded. In California Scott Muns in Los Angeles heads the firm’s international tax practice, which has grown significantly in the last 12 months, from 32 to 50 practitioners. In Chicago Andy Newman is a strong name, as is Tom Driscoll. In Texas Amin Nosrat leads the team while in Canada John Bowey became chairman of the 1,100-strong practice in June 2006. The firm’s client base is impressive and includes Yahoo, Levi Strauss and Adulent.

Ernst & Young

In New York tax juggernaut James Tobin leads the firm’s exceptional global international tax team. Mike Baldasaro is strong in M&A as is David Golden in Washington, DC for his capital markets work. In Chicago the firm boasts the impressive international trio: Steven Surdell, Anna Voortman and David Waimon, while in Texas Leland Cleland leads his team with panache. In Canada Couzin Taylor, the allied firm, is run by the highly impressive Robert Couzin. Angelo Nikolakakis is also an impressive name here. In San Francisco the firm has Walter Kolligs while in Los Angeles Dale Spiegel, Fred Wooldridge and Chris Pimlott are all highly regarded for their M&A and cross-border structuring skills.

Fenwick & West

Jim Fuller has been described as the biggest tax superstar of all time. His clients are world-class and he continues to build diversity and more capacity with the Californian law firm. Fuller has been described as: “a marvellous individual, both creative and smart”. He continues to nurture tax talent within the firm, which includes Ronald Schrotenboer, Ward Connally and David Forst. The firm serves 38 of the Fortune 100 and has made tax history through the Xilinx case this year. The firm ranks number eight in the US in terms of private equity exit by deal volume for the first half of 2006. The firm’s M&A tax work is also very impressive and far-ranging.
KPMG

In Canada the ever-impressive François Vincent leads the global transfer pricing team, while in the Washington, DC the national office includes Steve Lainoff. The New York office boasts Ron Harvey and Bill Van Saders, while in San Francisco Bruce Meyer, Dawn Watson and Kent Wisner are all highly-regarded. In Chicago Saul Caisman and Thomas Zollo are names that keep cropping up.

PricewaterhouseCoopers

In New York the top-tier tax practice has some very well-respected practitioners. Oscar Teunissen is particularly impressive in finance, as is Nico del Castillo and Ken Kral for M&A and cross-border structuring. In the San Francisco Peter Skewes-Cox is also widely lauded as an excellent adviser for both capital markets work and M&A and cross-border structuring, with one market leader dubbing him “a perfect gent with very good skills”. In Canada the firm is well-regarded with Andrew McCrodan and James Wilson as well as Nick Pantaleo for cross-border structuring tax work. In Chicago Frank Gaudio, is impressive, while in Los Angeles partner-in-charge Mary-Ann Cloyd is building up the firm’s presence with gusto. Pete Belanger is highly regarded for his work in cross-border structuring work.