

Angel S. Ruiz-Rodríguez

Counsel, Tax Practice Group

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PRACTICES

Aviation and Aerospace

Employee Benefits

Tax

BAR ADMISSIONS

- Commonwealth of Puerto Rico
- U.S. Court of Appeals for the First Circuit
- U.S. Tax Court
- U.S. Court of Claims
- U.S. Supreme Court

EDUCATION

B.A. *Magna Cum Laude*,
Interamerican University

- Major: Accounting

J.D., *Cum Laude*, Interamerican
University School of Law

L.L.M., New York University
School of Law

- Major: Taxation

MEMBERSHIPS

- Puerto Rico Bar Association
- Federal Bar Association
- American Bar Association
(Taxation Section)

His practice focuses on Corporate Tax, Employee Benefits, Estate and Gift Taxation, Excise, Individual and Personal Property Taxes, Tax Audits, and Tax Litigation.

Mr. Ruiz-Rodríguez has over 40 years of experience in the practice of law. Through the years he has advised some of the largest local and U.S. employers in Puerto Rico in the manufacturing, financial and retail sectors.

For over a decade he led the Tax Department at Martínez, Odell & Calabria, where he advised clients in all areas of Puerto Rico tax law as well as in the designing and drafting of employee benefits plans; their qualification in Puerto Rico; and the handling of operational and claims issues arising under Puerto Rico and Federal law.

Mr. Ruiz-Rodríguez, who served as Judicial Clerk for Judge W.H. Beckerleg of the U.S. Bankruptcy Court for the District of Puerto Rico from 1980 to 1982 and as a Tax associate at McV from 1983 to 1984, is ranked in the Tax field of *The Best Lawyers in Puerto Rico* guide.