

Rubén Muñiz-Bonilla

Capital Member, Tax Practice Group

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Co-Leader, Tax Litigation Practice Team

PRACTICES

Sales & Use Tax
Tax
Tax Exemption
Tax Litigation

BAR ADMISSIONS

- Commonwealth of Puerto Rico

EDUCATION

B.B.A., *Magna Cum Laude*,
University of Puerto Rico

J.D., University of Puerto Rico
Law School

CERTIFIED LEGAL SPECIALTY

- Civil Law Notary

MEMBERSHIPS

- Puerto Rico Bar Association
- Puerto Rico Society of Certified Public Accountants

Mr. Muñiz represents clients in all phases of tax controversy and litigation matters, from tax audits and examinations through administrative appeals and court proceedings. His solid tax litigation practice combine litigation and substantive tax experience to assist clients in effectively anticipating and planning for future controversies. He actively participates in multiple tax litigations representing clients on wide arrays of tax challenges, including: municipal license tax, income tax, personal property tax and construction excise tax deficiency procedures. He also has extensive experience representing taxpayers during the real property tax assessment procedures and during the subsequent administrative and judicial challenge on the tax impositions. He has obtained successful negotiations and settlement of tax disputes with all Puerto Rico taxing authorities.

He also advises clients in connection with a broad range of tax matters, including corporate income taxation, tax incentives laws and state and local taxes, such as personal and real property tax, excise tax, sales and use tax, and municipal license tax.

Mr. Muñiz, a Certified Public Accountant, is past director to the Board of Governors of the Puerto Rico Society of Certified Public Accountants, former President of its Legislative Affairs Committee and of its Regulations Committee, and active member of various tax related committees. He is also member of the Puerto Rico Manufacturer's Association tax committee.

He has been a guest speaker at seminars and tax forums sponsored by the Puerto Rico Society of Certified Public Accountants, on a wide range of topics including: choice of entity, LLC's in Puerto Rico, property tax, municipal license tax, sales and use tax, and recent developments in Puerto Rico tax law and jurisprudence. Also, he published "*Perspectiva General Y Trasfondo Histórico De La Contribución Sobre La Propiedad Inmueble En Puerto Rico: El Punto De Partida Hacia Una Reforma*" 48 Rev. Jur. U. Inter. P.R. 443 (2014).

Prior to joining McConnell Valdés in 2005, he practiced as a tax associate in the Tax Department of KPMG LLP in San Juan, Puerto Rico.

REPRESENTATIVE CASES

As part of his solid tax disputes and litigation practice, Mr. Muñiz has represented clients at all levels and in every type of tax disputes against all Puerto Rico Taxing Authorities. Some of his recent engagements include:

- Member of the legal team that successfully represented the taxpayer in a \$14MM municipal license tax dispute on the scope of the exemption applicable to export sales made from a Foreign Trade Zone and the lack of authority of the municipality to impose requirements to claim an exemption in addition to those provided for in the statute. See *Lilly del Caribe, Inc. v. Municipio de Carolina*, 2022 TSPR 101 (August 2, 2022).
- Successful representation of various taxpayers during administrative and judicial challenge of personal property tax deficiencies, assessed through the jeopardy assessment procedure, for approximately \$3.6 million. See, *Janssen Ortho LLC, et als. v. Centro de Recaudación de Ingresos Municipales*, KLAN 2018-00144 (Op. May 21, 2018), confirming trial court's judgment ordering the total cancellation of the alleged deficiencies and outlining adequate notification requirements for jeopardy assessment procedures.
- Leading role in real property tax litigations for clients in the manufacture and pharmaceutical industries obtaining significant tax savings through successful settlement negotiations. See *Lifescan Products LLC v. Centro de Recaudación de Ingresos Municipales*, 193 DPR 591 (2015).
- Actively participated in numerous cases representing multiple clients challenging the Special Property Tax imposed by Act No. 7 of March 9, 2000. See *Pfizer Pharmaceuticals LLC v. Secretario de Hacienda*, 2011 TA 1019 (March 31, 2011);
- Representation of multiple tax payers during tax audits conducted by the Puerto Rico Treasury Department, Municipalities, and the Municipal Revenue Collection Center ("CRIM").
- Representation of taxpayers during complex real property tax assessment procedures and during the subsequent administrative and judicial challenge of the related tax impositions.
- Defending taxpayers during administrative and judicial tax deficiency proceedings on income tax, municipal license tax, property taxes, and construction excise tax. See *DuPont Agricultural Caribe Industries v.*

Municipio de Manatí, KLAN 2015-00150 (October 15, 2015).