



Andres Fortuna Garcia

Of Counsel

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Andrés Fortuna-García's practice concentrates on individual and corporate taxes, tax exemptions, municipal license tax, municipal construction excise taxes and sales and use tax, advising clients on the advantages of tax planning and working towards obtaining the most advantageous tax status, through the tax incentive laws and programs, including manufacturing activities (Act 73-2008), exportation of services (Act 20-2012), individual resident investors (Act 22-2012), and qualified energy activities (Act 83-2010), among others.

Admissions

Puerto Rico

Prior Experience

From 2005 to 2008, Mr. Fortuna-García was part of the staff of the Puerto Rico Treasury Department. During this time period, he served as a Technical Advisor to the Secretary, the Deputy Assistant Secretary for Internal Revenue and the Acting Assistant Secretary for Internal Revenue.

In 2009, Mr. Fortuna-García joined a boutique tax law firm where he gained ample experience in due diligence procedures, drafted closing agreements regarding different tax topics, actively assisted clients in sales and use tax issues, dealt with Puerto Rico and U.S. income tax issues, and negotiated installment plans with the IRS.

Education

- LL.M., Taxation, New York University
- J.D., University of Puerto Rico School of Law magna cum laude
- . B.S., Accounting and Business Administration with a Finance Specialization, Marquette University

Courts

• United States Court of Appeals for the First Circuit

Memberships

• Puerto Rico Society of Certified Public Accountant, Member, Regulations Committee Commonwealth of Puerto Rico

INSIGHTS

Publications

Tax incentives in Puerto Rico: a quick introduction

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Puerto Rico offers a spectrum of economic incentives aiming to promote many key industries. This handbook offers a quick look at ten of the most significant of these incentives.