

FRANCESCO RIZZO MARULLO

109 D Street #4, Boston, MA 02127

(312) 399-4710

frarizzomarullo@gmail.com

Licensed Enrolled Agent, Foreign Legal Consultant and Notary Public for the state of Massachusetts. Member of the Bar of the Supreme Court of Italy. Authored tax articles for several legal and economic magazines in Italy.

WORK EXPERIENCE

AXE Consulting LLC

Tax Manager

Boston

2017 – present

- Advise clients on all matters relating to FATCA, FBAR, Delinquent FBAR and FBAR penalties
- Prepare FinCen Form 114 (FBAR) and Form 8938
- Advise clients on Subpart F Income Rules, GILTI, FDII, BEAT and FTC
- Assist clients with their implementation of specific international tax structures and processes
- Research and prepare materials for consulting projects related to tax planning considerations
- Work with attorneys, executors and beneficiaries to minimize estate tax and income tax
- Advise expats on FEIE, FHE, Form 2555 and Form 2555-EZ

European Union Association at the United Nations

Consultant

New York

2017 – present

- Implement and finalize projects and activities
- Negotiate contracts with sponsors and vendors
- Manage events and maintain budget

Pontin USA Inc. - VIPA GROUP

Tax Consultant

Chicago

2011 – 2018

- Worked on a variety of international compliance, research, consulting and planning issues
- Managed subsidiary compliances among Italy, USA, Switzerland
- Filed federal, state and local income tax returns and other related filings
- Responded to inquiries from the IRS and other tax authorities

MA.RI. SRL

Tax Manager

Rome

2014 – 2016

- Managed real-estate properties worth 30M euros
- Minimized the company's tax burden
- Successfully defended the company in the Tax Court in a VAT case worth 3M euros and in other tax cases
- Reached an agreement for developing a piece of real estate worth 20M euros

Grillo Sibilla & Partners

Tax Lawyer

Miami

2012 – 2014

- Led the Italian desk inside Boyd & Jenerette in Miami
- Performed analysis of tax implications and opportunities for cross-border structuring of Italian companies in the U.S.
- Consulted on R&D Tax Credit
- Advised clients on all matters relating to FATCA and FBAR
- Acquired real-estate properties in Miami worth 100M dollars
- Consulted on FIRPTA and estate planning for foreign persons looking to invest in U.S. real estate

RBS & ADT Law Firm

Of Counsel

Rome

2006 – 2011

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- Authored defense appeals for corporations and individuals in the Tax Courts and Courts of Appeals worth 20 M euros
- Assisted corporations and individuals in tax audits and in pre-judicial tax settlements
- Provided formal inquiries to the Italian Revenue Service and legal advice on VAT, corporate and real estate tax
- Acted as legal counsel for two Malta-based companies: Icaro International Partners LTD and Zeta Capital Advisory LTD
- Applied for advance tax rulings with the Maltese and Italian tax authorities
- Established holding companies and trusts for Italian corporations and individual clients in Malta and other low-tax jurisdictions
- Developed tax strategies for clients relocating their businesses from Italy to Malta
- Acquired luxury and commercial properties in Italy for Malta-based international clients

Prof. Vermiglio Law Office

Messina

Tax Associate

2000 – 2006

- Wrote appeals for corporations and individuals in matters of corporate law and VAT
- Participated in tax audits and conducted tax and real estate due diligence
- Worked in the areas of civil litigation and contractual law

EDUCATION

- University of Florida – Levin College of Law
LL.M. in International Taxation
(Teaching Assistant Double Tax Treaty - Prof. Y. Brauner) Gainesville
2010 – 2011
- Ipsos - Wolters Kluwer
Master's in Taxation
(Master's Thesis Prof. V. Uckmar) Milan
2003 – 2004
- University of Messina School of Law
Degree in Law (Juris Doctor equivalent) Messina
1996 – 2000

PROFESSIONAL MEMBERSHIPS, HONORS, AND PUBLICATIONS

- Enrolled Agent with the IRS 2019 – present
- Foreign Legal Consultant - MA Licensed 2018 – present
- Notary Public - MA Licensed 2018 – present
- Italian Supreme Court - Bar 2018 – present
- Italian Bar 2004 – present
- Authored several articles on U.S. taxation for “Fiscalità e Commercio Internazionale,” Ipsos - Wolters/Kluwer, “Il Sole 24 ore,” “Federnotizie,” “Notariato” 2013 – present
- Guest Lecturer on “U.S. Tax System,” Tax Course, University of Messina March, 2019
- Guest Speaker on “Comparative analysis of U.S. and Italian taxation,” Tax Course, University of Messina May, 2018
- Received an assistantship/scholarship from University of Florida 2010 – 2011
- Member NIAF (National Italian American Foundation) 2017 – present
- Member P.I.B. (Professionisti Italiani a Boston) 2017 – present

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PROFESSIONAL QUALIFICATIONS

- Experienced in using the E.U. and the U.S. law databases such as BNA, Lexis Nexis, and Westlaw
- Advanced skills using MS Office (Word, Excel, PowerPoint)
- Fluent Italian (native), English (proficient), Spanish (intermediate)