

GILDA ALMEIDA

- 1001 Brickell Bay Drive, Suite 2728, Miami, FL 33131 Tel: (305)-775-3349 • gilda@gildaalmeida.com

Work History

Gilda Almeida Law, PLLC

Sole Member, 01/2020 - Now

- Advises corporations in connection with international tax planning and global tax projects including intangible property migration, corporate reorganization, M&A, and financing strategies.
- Transfer Pricing studies and analysis.
- Represents clients in tax controversy cases.
- Wealth management and planning advice to high net-worth clients.
- Trust and Estate Planning.
- International Tax Compliance.
- Pre-immigration tax planning.
- Inbound & Outbound Business and Commercial Transactions.

Brazilian Internal Revenue Service, Brazil

Senior Auditor, 9/1992 to 01/2020

- Large Business & International auditing which involved dealing with complex issues relating to tax law, accounting principles, and the conduct of business in multi-jurisdictions.
- Complex matters include transfer pricing, international treaties, abusive tax shelters transactions, and money-laundering investigation areas.
- Co-supervised a team of 10 senior auditors, mentoring and training them to follow the IRS auditing guidance including the analysis of the taxpayers' accounting books and methods, and the taxpayers' underlying documentation. Monitored each auditor's work progress, ensuring projects were done correctly and efficiently. Provided legal support, safeguarding each audit met division standards.
- Served as a corporate income tax expert, subject to cross-examination, in proceedings within the Federal Court system in which the Internal Revenue Service was a party, concerning matters such as accounting practices, methods of income tax liability computation, and corporate income tax law related matters.
- Administered the most diligent auditing practices, which were supported and substantiated by the use of extensive data gathering and analysis.
- Worked with a variety of industries, including oil and drilling services, banking and factoring, infrastructure engineering, construction, real estate developing, gambling and gaming, sports clubs and its associations, mining, educational institutions, healthcare providers, pharmaceutical, clothing manufacturing, retailers, and car dealerships.
- Wrote and filed tax adjustment notices and reports substantiated by facts and legal conclusions, demonstrating how tax liability was computed. The filing of those documents by the auditor initiates a tax administrative suit.
- Audited a selection of high-net-worth individuals in regard to their federal income taxes, including their multi-jurisdiction investments and transactions.

Senator Nelson Carneiro Law Office, Brazil

Lawyer, 12/1986 to 08/1992

Senator Nelson Carneiro Law Office, Brazil

Law Intern, 01/1982 to 12/1986

Bar Admissions

New York Bar Association – Member – October 16th, 2020, Registration Number 5792908.

Brazilian Bar Association – Member - November 22nd, 1988, OAB n. 61.245

Florida Foreign Legal Consultant – July 2018

Portugal Bar Association – August 2020 – Ordem dos Advogados n. 11.413

Florida Bar Association – Sit date: October 2020

Publications

International Tax Journal

Thomson Reuters, August 2019

Article: International Tax Arbitration: Global Tax Competition: Corporate vs. State

International Tax Journal

Thomson Reuters, March 2019

Article: International Tax Arbitration: Challenges and Opportunities

Estudos de Tributação Internacional, 2019

(International Taxation Studies)

Co-author

Editor: Lumen Juris

ISBN: 978-85-519-1577-6

Organizations

STEP.ORG, USA Branch – Full Member

International Fiscal Association – IFA, USA Branch – Member

American Bar Association – Member, Section on Taxation

Education

University of Miami Law School, Coral Gables, FL – Juris Doctor – December 2019

University of Miami Law School, Coral Gables, FL – LL.M. in International Arbitration – December 2019

Georgetown Law School, Washington D.C. – LL.M. in Taxation and Advanced International Taxation Certification – May 2017

Universidade Candido Mendes, Rio de Janeiro – Brazil Direito (equivalent to Juris Doctor) – 1987

Recent Public Speeches

John's Hopkins University – November 6-7, 2019
Research Association for Interdisciplinary Studies (RAIS)
Theme: International Tax Competition: Corporation vs. State

UCLA – Law
2018 Midyear Meeting – Research Forum
Theme: Taxpayer Participation in International Tax Arbitration
November, 2018

McGill University, Faculty of Law, Montreal, Canada, September 22-23
Joint North American Conference on International Economic Law.
American Society of International Law (ASIL)
Theme: Managing International (Dis) Integration. Taxpayer 's Participation in the International Tax Arbitration

Princeton University, New Jersey, U.S.A., August 22-23
10th International RAIS Conference on Social Sciences and Humanities
Research Association for Interdisciplinary Studies (RAIS)
Theme: Should Taxpayers Have Access to the International Tax Arbitration Procedure?

Princeton University, New Jersey, U.S.A., August 19-20, 2019
13th International RAIS Conference on Social Sciences and Humanities
Research Association for Interdisciplinary Studies (RAIS)
Theme: Global Tax Competition: Corporation vs. State
Session Chair

John's Hopkins University – June 10-11, 2019
Research Association for Interdisciplinary Studies (RAIS)
Theme: International Tax Arbitration: Challenges and Opportunities

New York Law School, May 16-17, 2019
ALWD 2019 Scholars Workshop and Forum
Theme: Global Corporate Tax Rate Competition – Who Pays the Bill?

Universidade de Coimbra – Portugal, May 2019
Theme: Limits of Law: States vs. Corporations

University of Zurich, Zurich, Switzerland, May 2018
Theme: International Arbitration

Princeton University, New Jersey, U.S.A., April 4-5, 2019
12th International RAIS Conference on Social Sciences and Humanities
Research Association for Interdisciplinary Studies (RAIS)
Theme: Global Corporate Tax Rate Competition – Who Pays the Bill?