



Conference on Doing Business in Brazil

JULY 18-19, 2013

Waldorf Astoria / Orlando, FL

hotel cutoff date 6/18/13

Early Bird
Registration

**Save
\$75**

by 6/3/13



An all-encompassing interactive learning experience that provides:

- Access to trade specialists
- Real-world case studies
- Comprehensive coverage of best practices
- Hands-on strategies and expert insights for doing business in Brazil

Supported by



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Gain in-depth insights, understanding and best practice solutions for doing business in Brazil.

Brazil has become a global force in business, influencing the world's economy and creating new opportunities for business professionals. For U.S. companies to achieve success in this market, it's essential to have a keen understanding of the latest legal, regulatory, tax, accounting, economic and cultural issues.

If your firm or client is currently doing business in Brazil or you are considering expanding your business operations into this market, the **Conference on Doing Business in Brazil** is a must-attend event. This conference, in collaboration with the Federal Accounting Council (CFC) in Brazil and the Brazilian Accounting Foundation (FBC), provides you with strategic solutions, expert insights and best practices for doing business in Brazil. From covering key accounting areas like IFRS adoption and legal guidelines to taking a look at Brazil's cultural characteristics, this interactive 1 1/2 day seminar offers group interaction and features expert speakers who will share business strategy development

It's your opportunity to get a thorough grasp of the Brazilian business environment that grows "hotter" every day. Delve into the key economic issues, and soak up a one-of-a-kind learning experience that will help position you, your firm, and your clients as experts in this geographical area.

High-level learning. Valuable networking.

This premiere event offers a comprehensive interactive experience where you get to mingle with thought leaders and speakers who are already doing business in Brazil. Share ideas, expand your expertise and grow your career network as you enhance skills and increase your value to clients.

Hot Topics

- Legal and Regulatory Updates
- Accounting & Auditing Standards
- Structuring Your Business
- U.S. Income Tax Compliance Matters
- Real Life Lessons
- Ask the Experts

Who Should Attend

Mid-to-senior level executives in finance, business & industry, and public accounting as well as attorneys, consultants and other business professionals, who want to learn more about the practical aspects of doing business in Brazil, and dealing with international business issues.

Register by 6/3/13 SAVE \$75!

Did you know that Brazil:

- Occupies 50% of the South American continent, with a population of 195 million
- Is the 6th largest world economy with its enormous potential of raw materials
- Has a Gross Domestic Product (GDP) of US\$2,362 trillion
- Was the last country to enter the financial crisis, and the first to exit
- Is economically active, with over 50 percent of its population of working age
- Is the only BRIC country with a European-based legal system and culture, both of which are crucial when doing business

Conference Staff

CFC

Elys Tevania Alves de Souza Carvalho,
Executive Director, Brasilia, Brazil

Ana Tercia Lopes Rodrigues, Vice President -
Advisor, Brasilia, Brazil

Fabio Moraes da Costa, Associate Professor,
Fucape Business School, Fucape, Brazil

AICPA

Jon Campos, Manager - Conference Operations,
Durham, NC

Kiera Speed, Associate Project Manager,
Durham, NC

Dina Lavaia, International Portfolio Manager,
Durham, NC



The Federal Accounting Council (CFC), established by Decree-Law No. 9295 of May 27, 1946, is a corporate Special Corporate Authority, with legal personality under public law. The CFC is made up of one representative from each state plus the Federal District, a total of 27 directors and an equal number of alternates and has, among other purposes, under the legislation, mainly to guide, regulate and supervise the exercise of the accounting profession, through the Regional Accounting Councils and the Federal District.



The FBC is a non-profit, private cultural entity with legal personality and is established at the headquarters of the Federal Accounting Council – CFC in the capital of Brasilia. In fulfilling its purpose, the FBC has the following objectives:

- Promote and subsidize educational programs, research, graduate and extension learning in the accounting area
- Stimulate and coordinate the scientific production in the accounting department through publications of books, magazines and periodicals
- Promote studies and technical analysis of economic and social segments in financial statements for dissemination to Brazilian society
- Practice and disseminate other activities that provide meaningful contributions to technical development, scientific, cultural and promotional accounting

Conference Agenda

**FIELDS
OF STUDY**

A-ACCOUNTING

AU-AUDITING

BL-BUSINESS LAW

SKA-SPECIALIZED KNOWLEDGE AND APPLICATION

T-TAX

Topics and speakers are subject to change

THURSDAY, JULY 18 / DAY ONE

7:30 am - 8:00 am
8:00 am - 8:30 am

Registration & Continental Breakfast
Welcome and Introductions

Juarez Domingues Carneiro, President, Conselho Federal de Contabilidade (CFC), Florianópolis, Brazil

Arleen Thomas, SVP, Management Accounting and Global Markets, AICPA, New York, NY

8:30 am - 9:30 am

1 Doing Business in Brazil: an Overview SKA

Vinicius Lumertz, Secretary of Tourism of Florianópolis, Florianópolis, Brazil

This session presents a framework for expanding your business in Brazil. Overviews include:

- An introduction to the Brazilian economic scene; expanding areas within industry, commerce and services
- Legal, political, and market conditions for attracting foreign investments
- Brazilian tax incentives policy for new businesses, Brazilian tourism potential and its impact on the business environment

9:30 am - 9:50 am
9:50 am - 11:05 am

Networking Break

2 Cultural Characteristics SKA

Carmenza Gonzalez, CEO, CZA, Inc., Winter Park, FL

Brazil is Latin America's largest and most populous country with diverse ethnicities, backgrounds, and beliefs. To make a good impression and seal the deal, it's imperative to understand Brazil's cultural characteristics. This session will focus on:

- The cultural diversity of Brazil
- Comparing U.S. and Brazilian business culture and behavior
- Consumer behavior and marketing in Brazil
- Talent management within the Brazilian labor force

11:05 am - 12:05 pm

3 Legal and Regulatory Update: Part 1 BL/T

Speaker to be Announced

In the first of this two-part series, learn about the main legal and regulatory aspects affecting the Brazilian business environment, including:

- Federal, state, and municipal tax systems
- Custom duties and international tariffs
- Incorporation, merger and division processes

12:05 pm - 1:00 pm
1:00 pm - 2:00 pm

Lunch

4 Legal and Regulatory Update: Part 2 BL/T

(Continued from Part 1)

In this second part, learn about the more unusual features of doing business in Brazil, including:

- Impact of social and labor requirements on Brazilian companies
- Tax planning for new businesses
- Segments subject to specific legislation (telecommunications, energy, health & prevention, insurance, oil & gas, financial institutions, etc.)
- Taxation of small- and medium-sized companies
- Tax audits

Register by 6/3/13 SAVE \$75!

2: 00 pm - 3:15 pm

5 Everything You Wanted to Know About the U.S. Foreign Corrupt Practices Act (FCPA) but Were Afraid to Ask **BL**

Paul Solomon, J.D., Associate, Skadden, Arps, Slate, Meagher & Flom LLP, Washington, DC

This session will include:

- An overview of the FCPA, including the required elements of proof to establish a violation of the Act
- A summary of the jurisdictional breadth of the FCPA
- Recent trends in FCPA enforcement and guidance jointly issued by the U.S. Department of Justice and U.S. Securities & Exchange Commission
- Red flags and best practices in compliance measures and third-party due diligence

Networking Break

3:15 pm - 3:40 pm

3:40 pm - 4:30 pm

6 Investing in Brazil **SKA**

Adan Muller, J.D., Corporate and Securities Associate, Gunderson Dettmer, New York, NY

When deciding on investing in Brazil, what should you consider and how should you structure your investments? This session will provide insight on:

- How to structure investments in Brazilian operating companies
- Due diligence and operating considerations when investing in Brazilian companies
- What you should consider in terms of possible exit strategies
- Whether the investments should be made directly into a Brazilian company or holding companies in tax-neutral jurisdictions

4:30 pm - 5:30 pm

7 Ask the Experts **SKA**

Moderator: Ashok Noah, VP External Relations, Management Accounting, Business, Industry & Government, AICPA, Durham, NC

Panel: Fabio Moraes da Costa, Associate Professor, Fucape Business School, Fucape, Brazil

Carmenza Gonzalez, CEO, CZA, Inc., Winter Park, FL

Additional Panelist to be Announced

Come with specific questions on emerging issues and current opportunities on doing business in Brazil and hear the answers from industry experts. Complete your question card in advance of the session and leave it at the registration desk.

6:00 pm - 7:00 pm

Welcome and Networking Reception

FRIDAY, JULY 19 / DAY TWO

7:00 am - 8:00 am

8:00 am - 8:05 am

8:05 am - 9:20 am

Continental Breakfast

Morning Announcements

8 Accounting and Auditing Standards **A/AU**

Fabio Moraes da Costa, Associate Professor, Fucape Business School, Fucape, Brazil

In this session, you will learn the specific characteristics of Brazil relating to accounting and auditing regulations. You will also learn about the unique features of the IFRS adoption process in Brazil as well as the adoption of other sets of international standards, such as ISAs and the IFRS for SMEs.

9:20 am - 9:45 am

Networking Break

9:45 am - 11:00 am

9 U.S. Income Tax Compliance Matters and Penalty Avoidance for U.S. Investors T

Andy Mattson, CPA, Tax Partner, Moss Adams, LLP, Campbell, CA

This session will cover:

- Required disclosures for direct and indirect investors (Form 5471, Form 8865, and Form 926)
- Bank Secrecy Act compliance and penalty avoidance (when is FBAR required?)
- Passive Foreign Investment Company (PFIC) matters
- Qualified Electing Fund (QEF) election

11:00 am -12:00 pm

10 Real Life Lessons: Doing Business in Brazil Successfully SKA

Speaker to be Announced

There is a difference between learning about doing business internationally and actually doing it. Practical know-how will give you the competitive advantage to successfully set up and grow your business in this emerging market. In this session you'll hear a success story of expanding into Brazil.

12:00 pm

Conference Adjourns

Special Offer

Maximize your learning experience by attending both the **Conference on Doing Business in Brazil** and the **AICPA Global Manufacturing Conference** (October 16-18, 2013 at the JW Marriott Orlando Grande Lakes, Orlando, FL.). Add both conferences to your cart by 6/3/13, and save an additional \$200 on the Global Manufacturing Conference! For further details, visit <http://www.cpa2biz.com/MANUF>

OPPORTUNITY

It's what CGMA stands for.

Officially, it's Chartered Global Management Accountant. Established by AICPA and CIMA, two of the world's most prestigious accounting bodies, CGMA is a new designation representing accomplished professionals that drive and deliver business success, worldwide.

Find out more at cgma.org

Waldorf Astoria, Orlando



Beautifully situated on 482 pristine acres and near Orlando's finest attractions, this refined setting offers everything to make your conference experience a memorable one. Hotel features include award-winning restaurants, relaxing pools, a world-class spa and championship golf course. Legendary Waldorf Astoria service and modern business-friendly attitude make it a great environment for learning, networking and relaxing.

4 WAYS TO REGISTER FAST

ONLINE*: www.cpa2biz.com/conferences **PHONE***: 1.888.777.7077 or 1.919.402.4500
FAX*: 1.800.362.5066 or 1.919.419.4795

MAIL: Complete and mail the form along with your payment and promotion code to:
AICPA Member Service Center, Conferences, 220 Leigh Farm Road, Durham, NC 27707-8110

*Credit card registration only (AICPA VISA[®], American Express[®], Diners Club[®], Discover[®], MasterCard[®] or VISA[®])

**If you use an AICPA credit card, you can earn 5 points per dollar spent on AICPA Conference purchases.

To learn more or apply, visit www.cpa2biz.com/bankofamerica

RECOMMENDED CPE CREDIT 13

This conference was prepared in accordance with the Joint AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs effective on July 1, 2012. The recommended CPE Credits are in accordance with these standards; however, your individual state board is the final authority on the acceptance of programs for CPE credit.

CONFERENCE FEE

Registration fees are determined by current membership status in the AICPA. Please indicate member number on the registration form to obtain the correct discount. Conference fee includes all sessions, access to conference materials, continental breakfasts, refreshment breaks, lunch and a reception.

GROUP REGISTRATION

Registration for 2 or more individuals at the same time may qualify for group discounts; additional savings may be available for groups of 10 or more. For more information please call the AICPA Service Center at 888.777.7077 (9AM-6PM ET). **Program Code: DBB13**

DRESS CODE Business Casual

CANCELLATION POLICY

You may cancel without penalty if written cancellation requests are received by June 3, 2013. Due to financial obligations incurred by the AICPA, a credit voucher less 50% of the registration fee will be issued for written requests received by June 27, 2013. No refunds or credits will be issued on cancellation requests received on or after June 28, 2013. For further information, call the AICPA Service Center at **888.777.7077**.

HOTEL AND GROUND TRANSPORTATION INFORMATION

Contact the hotel directly to obtain their policy on reservations, deposits and cancellations. Rooms will be assigned on a space-available basis only. **To receive our special group rates, attendees must reference they will be attending the 2013 Conference on Doing Business in Brazil or mention Group Code ZACC.**

Waldorf Astoria Orlando

14200 Bonnet Creek Resort Lane
Orlando, FL 32821

Online reservations: <http://www.cpa2biz.com/dbbhotel>

Hotel Phone: 407.597.5500

Hotel Reservations: 1-800-HILTONS

Hotel Room Rate: \$189 single/double*

Hotel Reservation Cutoff Date: June 18, 2013

*Visit cpa2biz.com/conferences for full list of complimentary amenities, discounts & special offers available.

Ground Transportation to/from Orlando Airport (rates and times are approximate) **Taxi:** \$60 each way, 30 min
Shuttle: Mears Transportation, \$21 each way, 45 min – 1hr **Parking:** Self parking \$16/day, Valet \$24/day

AIRLINE INFORMATION

The AICPA has a special agreement with Maupin Travel, Inc. of North Carolina to assist you with your travel arrangements. This travel agency may be reached at 1.800.345.5540. If you prefer to make your own travel plans, be sure to mention the participating airline's reference number to take advantage of deeply discounted Zone Fares.* Discounts are valid for round trip registered AICPA Meetings or Conference attendees only.

American Airlines 800.433.1790 Index #22047

Delta Airlines 800.328.1111 Refer to Meeting ID #NMF8G

*Zone Fares do not require a Saturday night stay over. These fares are available on all flights but are inventory controlled. Some restrictions may apply.

For up-to-date airline information regarding special travel discounts, please visit cpa2biz.com/conferences.

Due to recent airline industry fare restructuring, the AICPA cannot guarantee that group travel agreements will be in effect at the time you are making your travel arrangements. Please contact the airline and/or your travel agency for the latest applicable discounts and arrangements.

CAR RENTAL

Hertz Car Rental – AICPA Member Discounts: Call 800.654.2240. Ref. Code CV#021H0020. Airline and car rental discounts are available only when you or your travel agent book through the 800 number. We strongly advise you to confirm your conference registration and hotel reservation prior to making your travel plans.

EXHIBIT AND SPONSORSHIP OPPORTUNITIES

Don't miss the opportunity to present and sell your organization's services and products to thousands of CPAs and financial professionals at AICPA conferences. For detailed information on conference exhibit and sponsorship opportunities, please send your email to exhibit@aicpa.org.

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The 2013 Conference on Doing Business in Brazil

MEMBERSHIP/REGISTRATION INFORMATION

AICPA Member? Yes No

AICPA MEMBER NO. _____

NICKNAME FOR BADGE _____ BUSINESS TELEPHONE _____

TITLE _____

E-MAIL ADDRESS _____

Please photocopy this form for additional registrants.
If the information on your label is incorrect, please complete the following:

LAST NAME _____ FIRST NAME _____ MI _____

FIRM NAME OR AFFILIATION _____

STREET ADDRESS _____ SUITE _____ PO BOX _____

CITY _____ STATE _____ ZIP _____

In accordance with the Americans with Disabilities Act,
do you have any special needs/dietary restrictions?

Yes No (If yes, you will be contacted)

CONFERENCE FEES Please circle appropriate rate.

AICPA Member

Early Bird Registration \$1,120

SAVE \$75 by 6/3/13

Regular Registration \$1,195

Non-Member

Early Bird Registration \$1,420

Regular Registration \$1,495

Total \$ _____ \$ _____

JULY 18-19 - ORLANDO, FL (DBB13)

PAYMENT INFORMATION Full payment must accompany registration form.

My check for \$ _____ payable to AICPA is enclosed.

OR Please bill my credit card for \$ _____

AICPA VISA* American Express* Diners Club*
 Discover* MasterCard* VISA*

CARD NO. _____

EXP. DATE _____

BILLING NAME _____

SIGNATURE _____

*If you use an AICPA credit card, you can earn 5 points per dollar spent on AICPA Conference purchases. To learn more or apply, visit www.cpa2biz.com/bankofamerica

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For further details visit <http://www.cpa2biz.com/MANUF>