

## STEP LatAm 2014 Conference

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On the 4th and 5th of September, Andrés Hernández L represented Carrillo y Asociados in the STEP Annual Conference for Latin America. The conference took place in Mexico City with more than 300 participants and Enrique Krauze as the keynotespeaker.

STEP (for its acronym Society of Trust and Estate Practitioners) is an international organization comprised of professionals working on issues related to estate planning; fiduciary services and wealth administration.

Andrés had the opportunity to explain the case study applied under the Guatemalan perspective and a provided a brief review of the last tax reform and its impact on estate planning issues.

The conference included many points of current relevance, as FATCA, the IRS Offshore Voluntary Disclosure Program for non-compliant citizens and residents of the US, and current tools and trends in estate planning.

As a side note, Carrillo y Asociados is spearheading along with other firms and professionals of Central America, the incorporation of a branch of STEP for Central America.