



Josué A. Rodríguez Robles

Capital Member

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General Background

Mr. Rodríguez Robles, a capital member at Marichal Hernández LLC (MH) since 2012, merges over 20 years of experience in law and accounting. His extensive expertise spans Tax, Litigation, Estate Planning, Civil Practice, Contracts, Administrative, and Corporate Law, making him a sought-after professional. Rodríguez's career began at Horwath Vélez Sémprit & Co. as a staff auditor, where he assisted in all aspects of audit cycles, including revenue, expenditure, productive assets, financial management, prepayments and accrual, inventory observation, preparation of financial statements and special reports.

Rodríguez joined Marichal & Hernández, LLP (currently MH) in 1998 as a law clerk, gaining essential legal research and document drafting skills. His career evolved to integrate his legal and accounting knowledge, providing strategic advisory services, including trial and tax counseling. He specializes in mergers and acquisitions, due diligence, contract drafting, corporate documents, and tax and general planning advice. In litigation, Rodríguez has represented clients before local courts and administrative forums of government agencies, such as the U.S. Tax Court, U.S. District Court for the District of Puerto Rico, the Puerto Rico Treasury Department, CRIM, and the IRS. His leadership within the Puerto Rico State Society of Certified Public Accountants and his role as a speaker in notable seminars and forums further highlight his dual role as an attorney and CPA.

Practice Groups

- Corporate Law
- Complex Litigation and Dispute Resolution
- Tax Law

Education

- J.D., University of Puerto Rico, School of Law, Río Piedras Campus, 1999
- B.B.A., Accounting, Magna Cum Laude, University of Puerto Rico, Río Piedras Campus, 1995

Bar Admissions

- Commonwealth of Puerto Rico
- U.S. District Court, District of Puerto Rico
- U.S. Court of Appeals 1st Circuit
- U.S. Tax Court
- Puerto Rico Certified Public Accountant

Memberships and Professional Affiliations

- Bar Association of Puerto Rico
- American Institute of Certified Public Accountants
- Puerto Rico State Society of Certified Public Accountants
 - Municipal Affairs Committee (Former President)
 - CPA-Attorneys Committee (Former President)
 - Regulations Committee (Former President)

Representative Transactions, Cases or Achievements

- Rooms to Go (PR), Inc. v. Municipio de San Juan, SJ2019CV12061 (July 29, 2022)
- Cotto-Vázquez, et. al. v. U.S.A., 2021 WL 96585 (March 11, 2021)
- Caguas Expressway Motors, Inc. v. Municipio de Caguas, 2018 WL 3302008 (April 30, 2018)
- Caribbean Restaurants LLC v. Municipio de Cataño, 2013 WL 4690663 (June 26, 2013)
- El Día, Inc. v Municipio de Guaynabo y Municipio de Cataño, 187 D.P.R. 811 (February 13, 2013)
- Río Construction, Corp. v. Municipio de Canóvanas, 2008 WL 2151642 (April 22, 2008)
- Eli Lilly and Company v. Municipio de Carolina, 2006 WL 1144206 (February 9, 2006)
- HBA Contractors, Inc. v Municipio de Ceiba, 166 D.P.R. 443 (December 6, 2005)
- Colón Torres, et. al. v. Departamento de Hacienda de Puerto Rico, 2005 WL 2706007 (Sept. 22, 2005)