



Mark Merric

**Mark Merric**  
**罗战**  
**JD, CPA, MT**  
**Business Background**  
商业背景



Qingdao Bar Officers

In addition to being a certified public accountant, Mark Merric is an attorney, holds a master of taxation, and is an adjunct professor for the University of Denver Graduate Tax Program. Mr. Merric is the manager of Merric Law Firm, LLC where he concentrates on international business transactions, international taxation, and business structures. Mark Merric has over thirty years of business experience working for a Final Four accounting firm, Fortune 500 Company, one of Denver’s oldest and largest law firms, Holme, Roberts & Owen, LLP (“HRO”), as well as local CPA firms and law firms.

**Quoted In**

曾引用其观点的刊物

Mr. Merric has been quoted in

- ◆ Forbes
- ◆ Investor News
- ◆ Oil and Gas Investor
- ◆ Sioux Falls Business Journal



- ◆ Wall Street Journal
- ◆ Boston Herald
- ◆ The Street
- ◆ Denver Business Journal

**China - 中国**

- ◆ Former Chair of HRO’s China Business Development Committee and Director of International Tax Services for GHP Horwath.
- ◆ Primary organizer and presenter at World Trade Center, Denver - Doing Business in China Seminar Series.
- ◆ Adjunct Professor for University of Denver’s Graduate Tax Program (LLMs & CPAs) teaching international taxation.
- ◆ Invited to speak before the Qingdao, Shenan District Government to various Chinese law firms and local businesses on international law - 2011.
- ◆ Co-author with Professor Lu Zhi-an (陆志安) of Fudan University on a three part article which is being published in the Journal of International Taxation regarding the *Sale of Goods from China to the U.S.*
- ◆ Chair of the Advisory Board for the Denver Confucius Institute (孔子学院) 2007-2010
- ◆ Mr. Merric speaks some Mandarin having passed China’s national standardized language proficiency test (汉语水平考试- HSK) examination 1, 2, and 3
- ◆ He is also honored to have spoken at Fudan University (复旦大学) on international taxation 2004 & 2011. Fudan is ranked as China’s 6<sup>th</sup> most respected law school in China.



Qingdao 青岛  
Bar Association

## Public Speaking 公开讲座



Fudan University  
复旦大学  
6<sup>th</sup> Ranked Law School

Mr Merric has spoken at over 400 seminars, and currently he speaks nationally over a dozen times a year. Typically, Mr. Merric scores a 4.7+ on speaking engagements with 5 being the highest score. He is past President of Stanford Place Toastmasters with both CTM and ATM designations. A list of some of the more significant organizations that Mark Merric has spoken to is detailed below:

### China

Qingdao Business District  
& Bar Association  
Qingdao, China 2011

Fudan University  
Shanghai, China  
2004 & 2011

Yinke Law Firm  
Qingdao, China  
2011

Doing Business in China  
World Trade Center - Denver  
Denver CO 2012

### International Business

LIMRA International Insurance  
Conference  
2005 and 2006

American Association of Attorneys  
and Certified Public Accountants  
2003

Offshore Institute  
National Conference  
1998, 1999, 2000

International Business Companies  
Grand Cayman, Cayman Islands  
1999

### Estate Planning Organizations

Notre Dame Tax & Estate  
Planning Institute  
2007 & 2009

Southern California  
Planners Collegiums  
20065, 2007, 2009- 2011

Chicago Bar Association  
Chicago, Illinois  
2003, 2007, 2008, 2009

Ohio Bar Association  
Professionals , Ntl. Conf. Denver,  
Columbus & Cleveland, OH  
2003-2005, 2007-2009

## Publications

发表文章和出版书籍

In addition to being an international speaker, Mark Merric has

- ◆ Published over 70 articles on international tax planning, asset protection trusts, and domestic estate planning and three treatises as a co-author.

These articles have been printed in the following national publications:

- ◆ Journal of International Taxation (Thompson Reuters-RIA)
- ◆ Journal of Taxation (Thompson Reuters-RIA)
- ◆ Shore to Shore
- ◆ Trusts & Estates
- ◆ Estate Planning Magazine (Thompson Reuters-RIA)
- ◆ Steve Leimberg's LISIs
- ◆ Journal of Practical Estate Planning (CCH)
- ◆ Lawyers Weekly - Heckerling Edition



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NEW 2011 OFFSHORE  
VOLUNTARY DISCLOSURE INITIATIVE 20

BAKER & BAKER VOLUNTARY DISCLOSURE STEERING COMMITTEE  
The 2011 OVDI contains changes from the 2009  
OVDI, including an increased penalty structure  
and a longer coverage period.

FOREIGN BUSINESSES, U.S. CUSTOMERS—  
REDUCING U.S. INCOME TAX (PART 1) 21

MARK MERRIC, PROF. LI DING, AND WANG JIA LI  
Beginning in 2011, as a result of the 2011 U.S. income tax  
as a foreign business's U.S. sales activities evolve.

ANALYSIS OF THE FIRST U.S.-CHILE 22

## Licenses, Certifications and Languages

执业资格、证书及语言

Mark Merric holds the following licenses, certifications or memberships:

- ◆ Attorney
- ◆ Masters of Taxation
- ◆ American Institute CPAs
- ◆ Certified Public Accountant
- ◆ Mandarin HSK 1,2, 3 Proficiency Tests
- ◆ Colorado Society CPAs



## Education and Teaching Experience

教育及执教经历

Mark Merric has the following degrees and teaching experience.

- ◆ Adjunct Professor for the University of Denver Graduate Tax Program 1998-present
- ◆ Mandarin Chinese Courses (24 hours) – Community College of Denver 2002-2010
- ◆ University of Denver – College of Law Law Degree 1995
- ◆ University of Denver – Graduate Tax Program Masters of Taxation 1989
- ◆ University of Colorado – Magna Cum Laude B.S. Accounting 1980

## Personal and Interests

- ◆ Married with one son and one daughter.
- ◆ Chinese history, music, and culture.
- ◆ Backpacking.



*GHP & HRO Doing Business  
in China Seminar 2011*

Luo Heng Huang playing the Guzheng  
古筝 (Zither) first invented during the  
period of the Warring states, 475-221B.C.



*GHP & HRO Doing Business  
in China Seminar 2011*

Yating Lu— performing the Ta Ge,  
a Southern China folk dance from  
the Jin Dynasty 晋代, 265-420 A.D.