MATUS, RUIZ,
ROMERO APIS
Abogados

atinoco@matus-ruiz.com
Mexico City

Ana María Tinoco Orozco

Tax Controversy & Advisory / Refund Recovery / Accounting Expert Reports

Associate

EDUCATION

- Bachelor's Degree in Public Accounting, Universidad Tecnológica de México (UNITEC) — Atizapán Campus (2008 – 2012)
- Professional license 9878001

LANGUAGES

- Spanish (native)
- English (advanced)

KEY COMPETENCIES

- Tax Controversy & Advisory
- Tax Refund Recovery
- Accounting Expert Reports

TOOLS

- Microsoft Office & Excel
- IDEA
- Eaudit
- SAT platforms

PROFESSIONAL EXPERIENCE

Ana María Tinoco Orozco is a certified public accountant with more than 13 years of experience in audit, tax, and tax advisory, in both the private and public sectors. Her practice covers the handling of verification powers, tax refunds, the accounting and tax analysis of transactions, the preparation of documentation for defense proceedings, and the preparation of accounting expert reports.

She began her professional career at KPMG Cárdenas Dosal, S.C., where she participated in financial statement audits of various entities, mainly financial-sector institutions. Her duties included evaluating internal controls, reviewing compliance with federal and local tax obligations, preparing financial information, and preparing tax reports.

She later joined the Tax Administration Service (SAT), where she served as an auditor in the Refunds and Offsets area. She took part in audit procedures related to verifying the eligibility of income tax and VAT refund balances requested by taxpayers, through the review and analysis of accounting, tax, and documentary information, the conduct of home visits, the review of third-party confirmations and tax records, and the preparation of minutes, official letters, and draft resolutions.

She continued her professional development in the tax area of Manufacturas SONOCO, S.A. de C.V., an industrial-sector company, where she participated in determining and complying with the company's tax obligations: calculation and filing of federal taxes, review and reconciliation of accounting and tax information, cleanup of balances from prior years, and preparation of VAT refund requests. She also participated in responding to requests from tax authorities, filing informative returns, and reviewing tax receipts and payment complements.

At Basham, Ringe y Correa she broadened her experience in tax advisory and controversy, participating in audit procedures and various matters before the tax authorities. Her duties focused on the analysis of accounting and tax information, the review of tax assessments, and the compilation of documentation and technical elements to support arguments in tax defense proceedings. She also has experience in the determination of contributions and compliance with the tax obligations of individuals and legal entities, domestic and foreign.

She is currently part of Matus, Ruiz, Romero Apis, where the experience acquired in the private and public sectors allows her to

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address tax advisory and controversy matters from a comprehensive, accounting, and tax perspective. Her activities include the analysis of audit procedures, requests for refund of contributions, the preparation of accounting expert reports, and other tax-related matters, through the review of accounting, tax, financial, banking, and operational information, as well as the compilation of technical and documentary elements that support taxpayers' operations and their defense before the tax authorities.

PUBLICATIONS AND PROFESSIONAL ACTIVITIES

- **Prácticum Controversia Fiscal — Thomson Reuters, 2022 edition**
  Co-author of this specialized publication on tax matters.
- **Revista Puntos Finos — Author**
  Contributions to the specialized journal on tax and fiscal matters.