

Immigration Inbox: News You Can Use

U.S. Immigration:

1. *H-1B Filing Starts April 1, 2013* – Companies should be well along in preparing their H-1B petitions for delivery to U.S. Citizenship and Immigration Services (USCIS) on April 1, for the 12-month period beginning on October 1, 2013.
2. *USCIS Posts EB-5 Memorandum for Public Comment* – USCIS posted an updated memorandum on the EB-5 program, and is soliciting public comment.
3. *House, Senate Hold Hearings; President Weighs in on Immigration Reform in State of the Union Address* – Recent House of Representatives and Senate hearings focused on immigration reform. Also, President Obama included immigration reform issues in his State of the Union Address.
4. *USCIS Announces Forms Improvement Initiative* – Among other things, the agency is publishing many forms in a two-column, Adobe fillable format that restricts incorrect entries and provides informational pop-up boxes to assist users.
5. *OFLC Issues FAQs on H-2A Temporary Agricultural Foreign Labor Certification Program* – The FAQs include information on pre-filing; filing; job offers, assurances, and obligations; rates of pay; post-certification; labor certification fee requirements and processes; labor certification determinations; special procedures; H-2A labor contractors; and positive recruitment and hiring of U.S. workers.
6. *USCIS Releases New Two-Page I-9 Verification Form and updated Handbook for Employers* - U.S. Citizenship and Immigration Services (USCIS) has released a revised Employment Eligibility Verification Form (I-9), effective March 8, 2013.

Global

1. *Germany* – The EU Blue Card visa category is an interesting option available to companies assigning personnel to Germany.
2. *United Kingdom* - UK Border Agency to be abolished as of April 1st.
3. *United Kingdom* - Tier 2 changes to codes of practice, salary thresholds and advertising requirements.
4. *United Kingdom* - Relaxation of the “cooling-off” period for high-earners.

Also in this issue:

Seyfarth Immigration Events and News

New Postings on Angelo Paparelli's Nation of Immigrants Public Policy Blog

U.S. Immigration

1. H-1B Filing Starts April 1

Companies should prepare to file H-1B petitions, and evaluate their anticipated hiring needs for H-1B professionals (specifically, those requiring initial H-1B visas) for the period beginning on October 1, 2013. That is the date on which new H-1B visas become available under the annual cap. Employers can file H-1B petitions no earlier than six months in advance of the anticipated start date, so April 1, 2013, signals the start of what has become an annual race to get petitions filed as early as possible to ensure acceptance before the cap of 85,000 visas is reached. The 85,000 cap includes the basic cap of 65,000, plus an additional 20,000 H-1B visas available to foreign nationals who have earned an advanced degree (master's or higher) from a U.S. university.

The H-1B cap for fiscal year 2013 (for which petition validity commenced October 1, 2012) was reached in June 2012. The pace of hiring this year means that the demand for new H-1B workers could result in the new cap being reached sometime in April. As in past years, some foreign nationals are not subject to the H-1B cap, including individuals who already have been counted toward the cap in a previous year and have not been outside the United States subsequently for one year or more. Also, certain employers, such as universities, government-funded research organizations, and some nonprofit entities are exempt from the H-1B cap. All other employers should be aware of the H-1B quota.

Recommended candidates for H-1B status include new hires needing work authorization status before October 1, 2014. Examples would include F-1 students hired with optional practical training that expires before April 1, 2014, or current L-1B nonimmigrants who will have spent five years in that status as of any date before October 1, 2014.

2. USCIS Posts EB-5 Memorandum for Public Comment

On February 14, 2013, U.S. Citizenship and Immigration Services posted an updated memorandum on the EB-5 program and is soliciting public comment. The updated memo makes various technical changes. Among other things, it clarifies that a material change after filing of an I-526 through admission as a conditional resident requires a new I-526, and that any approved I-526 will be revoked if such a change occurs. The memo also notes that if an immigrant investor is guaranteed the return of a portion of his or her investment, or is guaranteed a rate of return on a portion of his or her investment, then that portion of the capital is not at risk. If the investor is guaranteed the right to eventual ownership or use of a particular asset, then the value of the guaranteed ownership or use of such asset will be subtracted from the total amount of the investor's capital contribution in determining how much money was truly placed at risk. The memo notes that nothing precludes an investor from receiving a return on his or her capital during or after the conditional residence period, so long as the return was not previously guaranteed to the investor and so long as the funds are not a return of the investor's principal.

The memo further notes that in the case of a troubled business, job preservation is allowed in addition to, or in lieu of, job creation. In a troubled business, 10 jobs must be preserved, created, or some combination of the two. For example, an investment in a troubled business that creates four qualifying jobs and preserves all six pre-investment jobs would satisfy the statutory and regulatory requirements. "Troubled business" is defined in the memo, which quotes the regulations.

The Announcement is available [here](#).

The draft memo is available [here](#).

3. House, Senate Hold Hearings; President Weighs in on Immigration Reform in State of the Union Address

Recent House of Representatives and Senate hearings focused on immigration reform. Also, President Obama included immigration reform issues in his State of the Union Address.

House hearing. On February 5, 2013, the House of Representatives' Judiciary Committee held a hearing on "America's Immigration System: Opportunities for Legal Immigration and Enforcement of Laws Against Illegal Immigration." Rep. Bob Goodlatte (R-Va.), chairman of the committee, said that additional hearings on this topic would take place in the Immigration and Border Security Subcommittee.

Witnesses included Vivek Wadhwa, Director of Research, Pratt School of Engineering, Duke University; Michael Teitelbaum,

Senior Advisor, Alfred P. Sloan Foundation and Wertheim Fellow, Harvard Law School; Puneet S. Arora, Vice President, Immigration Voice; Julian Castro, Mayor, San Antonio, Texas; Julie Myers Wood, President, Guidepost Solutions LLC; Chris Crane, President, National Immigration and Customs Enforcement Council 118, American Federation of Government Employees; Jessica Vaughan, Director of Policy Studies, Center for Immigration Studies; and Muzaffar Chishti, Director, Migration Policy Institute's office at New York University Law School.

Mr. Wadhwa noted that foreign students graduating from U.S. colleges and universities have difficulty in finding jobs because employers have difficulty in getting H-1B visas. Those graduates who are lucky enough to get a job and a visa and who decide to make the U.S. their permanent home find that it can take years—sometimes more than a decade—to get a green card, he said. “If they have ideas for building world-changing technologies and want to start a company, they are usually out of luck, because it is not usually possible for people on H-1B visas to work for the companies they might start.” Not surprisingly, Mr. Wadhwa said, many are getting frustrated and returning home: “We must stop this brain drain and do all we can to bring more engineers and scientists here.”

Mayor Castro recommended further strengthening border security; streamlining the legal immigration process “so that law-abiding companies can get the workers they need in this 21st century global economy”; and creating a path to citizenship “to bring the estimated 11 million undocumented immigrants in this country out of the shadows and into the full light of the American Dream.” He said that “outdated visa allocations” that separate family members for years “make no sense,” and that companies who want to play by the rules are sometimes “handcuffed by rigid employment ceilings and burdensome regulations.” Mayor Castro also lamented “DREAMers” who were brought to the United States as children but remain in legal limbo.

Ms. Vaughan said the most important responsibility of the U.S. government is to secure the borders. She said that the “most conspicuous void” in immigration law enforcement, however, has been in the workplace. Among other things, she recommended “[r]outine, frequent and thorough enforcement [that] discourages illegal workers by creating an expectation that they could be subject to arrest and removal at any time.”

Senate hearing. The Senate Judiciary Committee held a hearing on comprehensive immigration reform on February 13, 2013. Witnesses included Janet Napolitano, Secretary of Homeland Security; Jose Vargas, Founder, Define American; Jessica Vaughan, Director of Policy Studies, Center for Immigration Studies; Steve Case, Chairman and CEO, Revolution, and Co-Founder, America Online; Chris Crane, President, National Immigration and Customs Enforcement Council 118 of the American Federation of Government Employees; and Janet Murguía, President and CEO, National Council of La Raza. Sens. Ted Cruz (R-Tex.), Mazie Hirono (D-Haw.), and Patrick Leahy (D-Vt.) submitted statements.

Sen. Leahy opened the hearing by noting that “[m]ost importantly, comprehensive immigration reform must include a fair and straightforward path to citizenship for those “dreamers” and families who have made the United States their home -- the estimated 11 million undocumented people in the United States.” He said he is “troubled by any proposal that contains false promises in which citizenship is always over the next mountain.” Sen. Leahy noted that in Vermont, immigration “has promoted cultural richness through refugee resettlement and student exchange, economic development through the EB-5 Regional Center program, and tourism and trade with our friends in Canada. Foreign agricultural workers support Vermont’s farmers and growers, many of whom have become a part of farm families that are woven into the fabric of Vermont’s agricultural community.” He said that President Obama “has a comprehensive proposal that he has deferred sending to us at the request of Senators working to develop their own legislation.”

Mr. Case said the United States did not become the world’s leading economy by luck or accident. He noted that pioneering immigrant entrepreneurs, beginning with the country’s earliest settlers, took a risk hoping to turn dreams into business, and their startup businesses became primary drivers of our economic growth. He noted that U.S. Steel, Pfizer, Kraft Foods, Honeywell, AT&T, Yahoo, and Goldman Sachs were all started by immigrants. Today, he said, 40 percent of Fortune 500 companies in the United States were started by immigrants or the children of immigrants, employing 10 million people across the globe and earning \$4 trillion in revenue. Of the 10 most valuable brands globally, he said, seven of them come from U.S. companies founded by immigrants or their children, and in the past 15 years, immigrants founded one-quarter of U.S. venture-backed public companies.

State of the Union. On February 12, 2013, President Barack Obama delivered his first State of the Union address of his second term in office. On the topic of immigration reform, he noted that the U.S. economy “is stronger when we harness the talents and ingenuity of striving, hopeful immigrants. And right now, leaders from the business, labor, law enforcement,

faith communities -- they all agree that the time has come to pass comprehensive immigration reform." Real reform, he said, means:

strong border security, and we can build on the progress my administration has already made -- putting more boots on the Southern border than at any time in our history and reducing illegal crossings to their lowest levels in 40 years. Real reform means establishing a responsible pathway to earned citizenship -- a path that includes passing a background check, paying taxes and a meaningful penalty, learning English, and going to the back of the line behind the folks trying to come here legally. And real reform means fixing the legal immigration system to cut waiting periods and attract the highly skilled entrepreneurs and engineers that will help create jobs and grow our economy.

President Obama noted that bipartisan groups in both chambers were "working diligently" to draft a bill. "Send me a comprehensive immigration reform bill in the next few months, and I will sign it right away," he said.

Witness testimony from the House hearing is available [here](#).

Testimony from the Senate hearing is available [here](#).

The State of the Union Address transcript is available [here](#).

4. USCIS Announces Forms Improvement Initiative

U.S. Citizenship and Immigration Services (USCIS) recently announced improvements to its online forms. Among other things, the agency is publishing many forms in a two-column, Adobe fillable format. USCIS said that when completed electronically, this format restricts incorrect entries and provides informational pop-up boxes to assist users.

Other changes include plain-language, comprehensive instructions in several naturalization forms; centralizing filing locations at USCIS Lockbox facilities; publishing high-volume forms with 2D barcode technology; and enhancing Web content, including posting filing addresses and detailed fee information on forms' landing pages.

The latest fee schedule is available [here](#). Fee information is also available in the instructions to forms and in detailed fee charts on many form landing pages.

The announcement is available [here](#).

Additional details are available [here](#).

5. OFLC Issues FAQs on H-2A Temporary Agricultural Foreign Labor Certification Program

The Office of Foreign Labor Certification (OFLC) of the Department of Labor's Employment and Training Administration recently released rounds 7 and 8 of its FAQs on the 2010 final rule on the H-2A temporary agricultural foreign labor certification program.

Round 7 FAQ. The round 7 FAQ includes information on pre-filing; filing; job offers, assurances, and obligations; rates of pay; post-certification; labor certification fee requirements and processes; and labor certification determinations.

Among other things, the FAQ notes that dairy farmers who perform milking operations are not able to qualify for an H-2A labor certification. OFLC explained that to qualify, the employer's need must be seasonal. OFLC said it considers each employer's specific circumstances on a case-by-case basis, but that the majority of dairy activities, and milk production in particular, "are year-round and therefore cannot be classified as either temporary or seasonal."

The FAQ also notes that nonpayment or untimely payment (later than 30 calendar days after the date of certification) of H-2A labor certification fees may be considered a substantial violation and subject the employer to debarment from the H-2A program.

OFLC noted that when the prevailing wage rate for a specific crop in a specific state changes after a certification has been granted, the agency posts the new prevailing wage rate, including the effective date, on its website in the Agricultural On-Line Wage Library (AOWL), available [here](#). Also, the Chicago National Processing Center (NPC) sends a letter to all potentially affected employers notifying them of the change. Because OFLC receives new wage findings from states for different crops/

occupations on a rolling basis, it encourages employers to periodically check the AOWL to ensure that they are paying the appropriate required wage throughout the certified period of employment.

Round 8 FAQ. The round 8 FAQ includes information on special procedures (such as for employers engaged in itinerant custom combine activities); pre-filing; filing; job offers, assurances, and obligations, including rates of pay, pre-employment costs, and reimbursements; H-2A labor contractors; and positive recruitment and hiring of U.S. workers.

Among other things, the FAQ notes that an employer may request a pre-occupancy housing inspection well in advance of its date of need. Early contact with the state workforce agency (SWA) will provide the employer with time to resolve potential housing compliance issues without affecting the issuance of the temporary labor certification, OFLC noted. An employer is not required to submit proof that its housing complies with applicable program requirements at the time of filing its Application for Temporary Employment Certification (ETA Form 9142), but OFLC said the Department cannot grant a temporary labor certification without proof, which is typically provided in the form of a confirmation from the SWA that the employer-provided housing has sufficient capacity and complies with applicable requirements.

OFLC encourages an employer who has not already obtained the SWA's approval of its housing to contact the SWA to schedule the required pre-occupancy housing inspection as part of its initial preparations to submit the ETA 9142. At the latest, the employer must request the housing inspection when submitting its job order (ETA Form 790) to the SWA.

The FAQ notes that the Agricultural Online Wage Library, available [here](#), reflects the current prevailing wage rate for agricultural occupations.

FAQ #7 is available [here](#).

FAQ #8 is available [here](#).

6. USCIS Releases New Two-Page I-9 Verification Form and updated Handbook for Employers

U.S. Citizenship and Immigration Services (USCIS) has released a revised Employment Eligibility Verification Form (I-9), effective March 8, 2013. All employers must complete an I-9 for each employee hired in the United States.

Changes to the I-9 include new fields, reformatting, and revised instructions to both employees and employers. Optional fields have been added for employee e-mail addresses and telephone numbers, as well as foreign passport information if applicable.

Employers should begin using the newly revised Form I-9 (annotated Rev. 03/08/13 N) for all new hires and reverification of current employees. Employers may continue to use previously accepted forms [(Rev.02/02/09)N and (Rev. 08/07/09)Y] until May 7, 2013. After May 7, 2013, employers must only use the I-9 version with the revision date of 03/08/13 N. The revision date of the I-9 is printed on the lower left corner of the form.

USCIS noted that employers should not complete a new I-9 for current employees if a properly completed I-9 is already on file.

A Spanish version of the revised Form I-9 is available on the USCIS website for use in Puerto Rico only. Spanish-speaking employers and employees in the 50 states, Washington, DC, and other U.S. territories may use the Spanish version for reference but must complete the English version of the form.

USCIS said it is updating, and will release shortly, a new handbook for employers containing guidance for completing the I-9.

USCIS is holding numerous upcoming webinars on the I-9 form. Full List [here](#).

The Department of Homeland Security has published a notice in the Federal Register about the revised I-9.

USCIS ANNOUNCEMENT

FEDERAL REGISTER NOTICE

USCIS has also released a new M274 Handbook for Employers. It too has a revision date of 3-8-13.

Global

1. EU Blue Card - An Option for Personnel in Germany

The EU Blue Card visa category is an interesting option available to companies assigning personnel to Germany.

The German residence and work permit regulations are complex. Regulations have to be well-understood to maximize the chances for success of international transfers. Even if the German labor market is basically still affected by the so-called ban on recruitment (i.e., the categorical ban on the recruitment of foreign employees), foreign employees can regularly be employed under certain circumstances in practice. In particular, there are certain advantages to the employment of highly qualified staff in comparison to “normal” staff. There is a considerable accumulated need in Germany for highly qualified employees against the background of intensified global competition for the most qualified labor.

The grant of a residence permit to take up employment under the EU Blue Card visa category is possible without the need for a job market test, which alone cuts the processing time to 4-8 weeks instead of 8-12 weeks for visa categories that can only be granted once a job market test has been carried out. However, the conditions of employment must be at least comparable to those that would be offered for the position to a person from the local (German and EU) job market. It is not yet clear if a local employment contract is required for the EU Blue Card.

The EU Blue Card may be granted as a settlement permit after a certain period of time if the employee has duly contributed to the social security system. This is an advantage for the holder of the permit but not necessarily for the sponsor, because the permit is not linked to employment with a specific company.

2. UK Border Agency to be abolished as of April 1st

The Home Secretary of the United Kingdom, Theresa May, announced in Parliament on March 26, 2013 that the U.K. Border Agency will be abolished. The Agency will be split into two entities as of April 1st. One will be an immigration and visa service, to deal with high volume applications, and the second will be a separate law enforcement organization. The intention is to create distinct cultures, while improving transparency, accountability and services. The new entities will not have separate agency status and will report directly to ministers. A strategic oversight board will be created to control the various organizations within the immigration system.

The reorganization will also focus on modernizing the IT systems and introducing legislation to address the complexities which make it difficult to remove those who are in the U.K. illegally. The U.K. Border Agency, which was formed in 2008, has come under repeated criticism due to significant backlogs, inadequate IT systems, and a complicated legal framework. Further announcements will be made in early April to explain how the Government intends to implement these measures.

3. Tier 2 changes to codes of practice, salary thresholds and advertising requirements

On April 6, 2013, several key changes to Tier 2 will come into effect regarding salary levels, codes of practice and advertising.

Salary Thresholds

The minimum threshold for Tier 2 applications will increase on April 6, 2013 by 1.4% in line with annual wage inflation. The following increases will apply for all Tier 2 Certificates of Sponsorship assigned on or after April 6th:

- Tier 2 General: £20,000 to £20,300
- Tier 2 General (exempt from JobCentre Plus advertising): from £70,000 to £71,000
- Tier 2 General (exempt from Resident Labor Market Test): from £150,000 to £152,100
- Tier 2 ICT (Short Term, Skills Transfer, Graduate Trainee): from £24,000 to £24,300
- Tier ICT (Long Term): from £40,000 to £40,600

In addition to the minimum threshold for the Tier 2 sub-categories, all applicants must also meet the salary level under the relevant code of practice for the role which they will be taking up in the U.K., many of which are also changing, as explained below.

Codes of Practice

The current codes of practice, based on the Standard Occupational Classification (SOC) 2000 system, are being brought in line with the SOC 2010 system. As a result, many of the salary rates are increasing. All roles will remain on the new list, however will be reclassified under a different SOC code with higher salaries.

Sponsors will need to identify the relevant SOC code under the revised system for all Tier 2 Certificates of Sponsorship issued on or after April 6th. The Government expects workers' pay to change in line with that of settled workers, and therefore those extending their leave will need to meet the higher SOC code salary levels. The codes will be contained in a single document, rather than arranged by industry, making it easier for sponsors to review the list in its entirety.

The concept of "new entrants" will also come into effect on April 6th. This means that for those classified as new entrants, the SOC code salary rate will be lower than that for experienced workers. A new entrant will include:

- Graduates switching from Tier 4;
- Tier 2 Intra-Company Transfer Graduate Trainees;
- Applicants aged 25 or under on the date of their initial Tier 2 application; and
- Tier 2 General applicants where the employer relied on the milkround to satisfy the advertising requirements.

A new entrant will only be defined as such if they are applying to extend their total stay in Tier 2 and/or as a work permit holder to less than 3 years and 1 month. After that time, they will need to meet the rate for experienced workers. This may be a challenge for some sponsors, as the salary for experienced workers in the same SOC code can be significantly higher than the new entrant rate.

Resident labor market test

From April 6th, there will be additional flexibility in terms of where sponsors may advertise roles to meet the resident labor market test for Tier 2 General. Previously, each separate SOC codes specified acceptable sites for advertising. The new criteria will allow sponsors to advertise in any of the media listed below as the second mode of advertising, in addition to Jobcentre Plus:

- Newspaper: marketed throughout the UK or the whole of the devolved nation in which the job is located and published at least once a week;
- Professional journal: published at least once a month, available nationally through retail outlets or subscription, and related to the nature of the job.
- Website: which meets at least one of the following: (1) an online version of a newspaper or professional journal which meets the above criteria; or (2) the website of a prominent professional or recruitment organization which does not charge a fee to jobseekers to view or apply for jobs; or (3) on the sponsor's own website if it is a multinational company or has over 250 permanent employees in the UK.

Although advertising on Jobcentre Plus is not mandatory if the salary for the proposed role is over £71,000, sponsors will need to advertise in at least two other media sources, whereas under the current rules, one site is sufficient. However, if the advertising was carried out before April 6, 2013, then it will not need to be re-advertised on a second site to meet the new requirements.

4. Relaxation of the "cooling-off" period for high-earners

The cooling-off period applies to Tier 2 migrants who depart the U.K. prior to the expiry date of their visa, who are required wait 12 months before they can apply to return to the U.K. under Tier 2. Under the rules being introduced on April 6th, the cooling off period will not apply to Tier 2 migrants who will earn a salary of £152,100 per year or more in the U.K. This change is as a result of representations from business regarding the detrimental impact of the cooling-off period, particularly in relation to high earning, senior executives.

Also, Tier 2 Intra-company transferees who earn £152,100 a year or more, will no longer be required to meet the English language requirement when they extend their leave beyond three years, as they are required to do under the current rules.

Seyfarth Immigration Events and News

Angelo Paparelli has published two articles:

"25 Proposed Reforms to the Administrative Appellate Process within U.S. Citizenship and Immigration Services" -- Angelo offers a list of suggested changes that would make the agency's decision-making more fair and just.

"Appealing Alternatives - Immigration Justice System Re-Imagined," Reprinted with permission of the New York Law Journal and ALM Properties Inc. (February 27, 2013) -- Angelo proposes that Congress overhaul the way justice is meted out and immigration case law is developed as part of comprehensive immigration reform.

In addition, Angelo Paparelli has posted several new blog entries on his *Nation of Immigrants* public policy blog:

"Immigration Quota Reform: Waste Not, Want Not,"

In Angelo's view, Congress should enact a law to roll over automatically any unused quota-based nonimmigrant and immigrant visas that are unused in any fiscal year for future years.

"Rethinking Immigration: If America Will Welcome More Entrepreneurs, Why Not More Creatives?,"

In its zeal to provide green cards and work visas for foreign citizens with experience in the STEM subjects of Science, Technology, Education and Math, Congress should not forget the importance of similar immigration benefits for artists, writers and others in the creative classes.

"The New I-9: Why Now When We Need Immigration Amnesty for Employers?,"

Angelo Paparelli and Nicole Kersey, analyze the new I-9 Form, which must be used on and after May 7, 2013, and ask why U.S. Citizenship and Immigration Services adopted it now with comprehensive immigration reform imminent?

"Fix Immigration by Improving Its Justice System,"

Angelo proposes that all immigration-related decisions by the Departments of State, Labor, Justice and Homeland Security be appealable to a Federal Immigration Court, modeled after the Federal Bankruptcy Court, so that immigration laws are interpreted consistently and judicial independence from the executive branch is attained.

"Will the New Labor-Business Accord Produce an Immigration Death Panel?,"

Organized labor and management propose an independent bureau to identify labor shortages for immigration purposes, but Angelo suggests a technology-based, real-time system instead.

By: *Angelo A. Paparelli, Elaine M. Walsh and Deirdre M. Murphy*

Angelo A. Paparelli is a partner in Seyfarth's Downtown Los Angeles office. *Elaine M. Walsh* is counsel and *Deirdre M. Murphy* is counsel in the firm's Boston office. If you would like further information, please contact your Seyfarth Shaw LLP attorney, Angelo Paparelli at apaparelli@seyfarth.com, Elaine Walsh at ewalsh@seyfarth.com, Deirdre Murphy at dmmurphy@seyfarth.com, or any *Business Immigration* attorney on our website.

www.seyfarth.com

SEYFARTH
ATTORNEYS **SHAW** LLP

Attorney Advertising. This One Minute Memo is a periodical publication of Seyfarth Shaw LLP and should not be construed as legal advice or a legal opinion on any specific facts or circumstances. The contents are intended for general information purposes only, and you are urged to consult a lawyer concerning your own situation and any specific legal questions you may have. Any tax information or written tax advice contained herein (including any attachments) is not intended to be and cannot be used by any taxpayer for the purpose of avoiding tax penalties that may be imposed on the taxpayer. (The foregoing legend has been affixed pursuant to U.S. Treasury Regulations governing tax practice.) © 2012 Seyfarth Shaw LLP. All rights reserved.

Breadth. Depth. Results.