**Expert Opinion Letter (Confidential)**

Analysis of Positional Requirements for National Interest Waiver

Author: Josh Zender

Author Info: Professor of Accounting

Cal Poly Humboldt, a California State University campus Owner-Zender and Associates

**AREAS OF EXPERTISE**

* Accounting
* Auditing
* Financial Analysis
* Instructional Design
* Technology Management

**EDUCATION**

**Ph.D., Auburn University**, School of Business & College of Liberal Arts, Auburn, AL. Concentration: Public Administration and Public Policy emphasis in Government Accounting.

**M.P.A., University of Illinois**, College of Public Affairs & Administration, Springfield, IL. Concentration: Public Administration emphasis on Government Accounting.

**B.B.A., Gonzaga University, School of Business,** Spokane, WA. Major: Business Administration; Concentration: Finance, Law, and Public Policy.

**Graduate Certificate, University of Pennsylvania**, Wharton School of Business, Philadelphia, PA. Concentration: FinTech

**Graduate Certificate, Harvard University**, Harvard School of Business, Cambridge, MA. Concentration: Case Method Teaching

**Graduate Certificate, University of Wisconsin**, School of Business, Madison, WI. Concentration: Advanced Government Finance

**Graduate Certificate, Seattle Pacific University**, School of Business, Government, and Economics, Seattle, WA. Concentration: Professional Accounting.

**Graduate Certificate**, University of Washington, Foster School of Business, Seattle, WA. Concentration: Accounting.

**EMPLOYMENT**

**Professor of Accounting**

Cal Poly Humboldt, a California State University - Arcata, CA

**CPA Partner**

Zender and Associates - Arcata, CA

**Financial Systems Manager**

The City of Bellingham, Finance Department - Bellingham, WA

**Senior Consultant**

Auburn University - Auburn, AL

**Internal Auditor II**

County of San Diego - San Diego, CA

**Analyst**

Accenture, Ltd - New York, NY

**Academic Appointments**

2024 - Present Professor Cal Poly Humboldt, School of Business

2019 - 2024 Associate Professor Cal Poly Humboldt, School of Business 2015 - 2019 Assistant Professor Cal Poly Humboldt, School of Business

**Administrative Appointments**

2017 - 2020 MBA Program Director, Cal Poly Humboldt, Arcata, CA 2011 - 2014 Financial Manager, City of Bellingham, Bellingham, WA 2007 - 2011 Senior Consultant, Auburn University, Auburn, AL 2005 – 2007 Internal Auditor II, County of San Diego, San Diego, CA 2004 - 2005 Analyst, Accenture, Ltd., New York, NY

2003 - Present Owner, Zender & Associates, a CPA firm

**Professional Certifications**

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| --- | --- |
| 9/2016 | CGMA, Certified Global Management Accountant |
| 2/2008 | CGFM, Certified Government Finance Manager |
| 1/2007 | CIA, Certified Internal Auditor |
| 4/2006 | CPA, Certified Public Accountant (CA #101286) |

Dear Immigration Officer:

It is my pleasure to endorse Vinicius Cardoso Cavalcanti’s application for permanent residency in the United States. He is an accomplished professional who has ascended to the pinnacle of his field and garnered sustained international acclaim. In light of his remarkable contributions to the energy and oil and gas sectors, his immigration promises to yield substantial benefits for the United States by driving innovation, optimizing tax strategies, and fostering investment in sustainable energy. His expertise in international tax law and energy sector regulations are sure to complement and enhance the competitive edge of the U.S. in this rapidly expanding industry.

I certify under penalty of perjury that: I have a B.B.A. in Finance, Public Policy, and Law from Gonzaga University - Spokane, WA in 2003. I also obtained a Graduate Certificate in Accounting from the University of Washington – Seattle, WA in 2003. In 2007, I earned a Master’s degree in Public Administration from the University of Illinois - Springfield, IL. I earned a Ph.D. in Public Administration and Public Policy from Auburn University - Auburn, AL in 2011. I hold an active Certified Public Accountant (CPA) license in the State of California #101286, as well as numerous other professional accounting certifications including Certified Internal Auditor (CIA), Certified Government Financial Manager (CGFM), and Certified Global Management Accountant (CGMA).

I am currently the owner of my accounting practice, Zender and Associates, wherein I provide tax, accounting, information technology, and financial consulting services to private sector clients including investment banks, law firms, and other business entrepreneurs; as well as municipalities. I also currently serve as a Professor in Accounting at Cal Poly Humboldt, a California State University campus. In my professional capacity, I have published several research articles in academic journals, such as Strategic Finance, Journal of Government Financial Management, Journal of Cases in Educational Leadership, and Treasury Management. Additionally, I have made other intellectual contributions including book chapters and instructional aids for publishers like Palgrave-MacMillan, Cambridge Publishing, and the Institute of Management Accountants within the accounting field.

As an evaluator, it is my job to examine a candidate's academic and professional credentials for inclusion in their credential evaluation report. I do this by giving a thorough breakdown of their overseas education and work experience.

The documents that I reviewed to confirm he is well-positioned to advance the proposed endeavor include the following:

* Professional Summary
* Diploma/Academic Transcript
* Memberships
* Certificates
* Awards
* Authored Materials
* Published Materials About Vinicius Cardoso Cavalcanti
* Recommendation Letters
* Professional Plan

Through the aforementioned academic and professional experiences, I have developed an expert knowledge on how to analyze, evaluate, and characterize job duties, responsibilities, qualifications, and expertise.

I present this letter as an impartial expert, having no prior professional engagement with Vinicius Cardoso Cavalcanti. Acknowledging his achievements in the field of tax law and energy, I express my utmost admiration for his outstanding contributions, distinctive capabilities, and the substantial value he is poised to bring to the U.S. workforce.

# Vinicius Cardoso Cavalcanti’s Professional Profile

Vinicius Cardoso Cavalcanti is a multilingual professional with a strong expertise in tax law and a deep understanding of international taxation, particularly in the energy and oil and gas sectors. He has a proven ability to navigate complex regulatory environments, providing strategic guidance to optimize tax structures and compliance across multiple jurisdictions. His passion for fostering sustainable business practices and advancing industry standards is reflected in his continuous efforts to implement innovative tax solutions that drive value for organizations.

# Sustained National or International Acclaim

Vinicius Cardoso Cavalcanti is an esteemed tax advisor and energy industry expert, recognized for his influential contributions to Brazil's oil and gas sector. Throughout his impressive career with leading organizations like Shell, ExxonMobil, and Ocyan, he has demonstrated outstanding

leadership in managing high-stakes tax projects and shaping regulatory frameworks that advance industry growth. His expertise includes complex tax structuring, international tax compliance, and impactful policy-making, establishing him as a key figure in Brazil's energy landscape. As a member of distinguished organizations such as the Association of International Energy Negotiators (AIEN), Instituto Brasileiro de Executivos de Finanças (IBEF), the Brazilian Association of Financial Law (ABDF), and the Society of Petroleum Engineers (SPE), he holds memberships reserved for top professionals known for their substantial industry contributions. His published works, recognized by major media outlets, along with honors celebrating pivotal projects in offshore exploration, further underscore his leadership and innovation.

Vinicius Cardoso Cavalcanti’s sustained recognition on national and international levels is reflected in his involvement in impactful energy sector initiatives. His work on prominent projects, such as the ODN I and II drillships and FPSO Cidade de Itajaí, marks his role in critical advancements in offshore exploration and production. His memberships in AIEN, IBEF, ABDF, and SPE underscore his reputation among global and national leaders, as these associations require exceptional expertise and leadership from their members. His thought leadership is demonstrated through published analyses on transfer pricing, excise taxes, and offshore wind energy, featured in renowned publications like O Globo and Terra. These contributions not only engage a broad professional audience but also highlight his influence on significant policy changes, such as Brazil’s alignment with OECD tax standards. Additionally, his role on the Rio Oil & Gas Judging Committee, where he evaluates high-impact industry projects, reflects his respected status as a top industry evaluator. His high salary, significantly above the field’s average, further attests to his exceptional expertise and high value within the global energy industry.

# Substantial Benefit to the United States

Vinicius Cardoso Cavalcanti’s endeavor in the United States involves providing advanced tax advisory services to energy companies, particularly those in the oil and gas sector. His work will focus on optimizing tax structures, navigating international tax treaties, and ensuring regulatory compliance, all while maximizing tax efficiencies in line with U.S. laws. His expertise will enable energy companies to take advantage of key incentives, such as those introduced by the Inflation Reduction Act, which encourages sustainable energy practices. By providing strategic counsel on tax structures and legislation, his services will directly enhance the operational efficiency of energy companies, particularly those involved in offshore drilling and upstream operations,

thereby fostering job creation, increasing corporate profitability, and ensuring compliance with ever-evolving tax laws in the United States.

The potential impact of Vinicius Cardoso Cavalcanti's endeavor is considerable, particularly within the broader U.S. energy sector. As the world’s largest producer of oil and gas (Worldometer, n.d.), the U.S. heavily relies on this industry, which was valued at $530.9 billion in 2023 despite a significant 32.4% decline that year. This downturn reflects challenges such as fluctuating oil prices, regulatory shifts, and evolving energy demands (IBISWorld, 2023). Nonetheless, the oil and gas sector remains crucial to the U.S. economy, contributing 8% of the nation's GDP (Statista, 2024) and directly employing 2.04 million workers in 2023, a net increase of 56,373 jobs from the previous year (Rigzone, 2024). As the country shifts towards renewable energy, with heightened regulatory and tax pressures, his expertise will be vital in helping companies navigate these complexities and remain competitive. His contributions will be especially important as the U.S. balances energy security with the transition to cleaner energy sources like offshore wind and solar, where tax strategies and planning are critical.

Vinicius Cardoso Cavalcanti’s work will have far-reaching implications for the broader energy industry. As energy companies increasingly look to integrate more renewable sources into their portfolios, his expertise in tax optimization will drive down costs and encourage greater investments in clean energy technologies. This, in turn, will have a cascading effect on the industry, promoting innovation and technological advancements. His ability to streamline tax processes will help companies reinvest in new projects and technologies, pushing the U.S. energy sector towards a more sustainable future. The development of these technologies will not only benefit the environment but will also position the U.S. as a global leader in energy innovation. His work, particularly in relation to special customs regimes like REPETRO, will also impact the logistics and supply chain processes of energy companies, further reducing costs and improving efficiency across the board.

The endeavor spearheaded by Vinicius Cardoso Cavalcanti stands to provide substantial benefits to the U.S. economy by creating jobs, attracting investments, and fostering technological advancements in the energy sector. His expertise in tax law will be pivotal in helping U.S. companies meet regulatory demands while maintaining profitability, driving growth within an industry that is central to the nation's economic stability. By supporting the energy transition and helping companies leverage tax incentives for cleaner energy investments, his work will ensure that the U.S. remains competitive on a global scale. This endeavor is undeniably of substantial

benefit to the U.S., as it not only aids individual companies but also advances the country’s broader goals of energy security and environmental sustainability.

Based on my extensive knowledge and experience, I can confidently attest to Vinicius Cardoso Cavalcanti's extraordinary ability and qualifications for the EB1-A visa, as he has met the following criteria:

# Evidence of receipt of lesser nationally or internationally recognized prizes or awards for excellence

Vinicius Cardoso Cavalcanti has received notable professional awards for his exceptional contributions to the oil and gas industry. His achievements include participation in high-profile projects like the ODN I and ODN II drillships naming ceremony in Rio de Janeiro in 2011, and a tombstone award for his work on the FPSO Cidade de Itajaí project, with the first oil extraction occurring on February 16, 2013. These awards highlight his recognized excellence and commitment to advancing significant projects within the energy sector.

He has been honored with two notable awards in the oil and gas sector, each marking significant milestones in his career. The first award, received during the ODN I and ODN II drillships naming ceremony in Rio de Janeiro in 2011, commemorates his involvement in these cutting-edge offshore drilling projects. Drillships like ODN I and ODN II are vital assets in deep-water oil exploration, and their successful commissioning represents a critical achievement in advancing offshore energy production capabilities. Being recognized at such a ceremony reflects his strategic role in ensuring the success of these complex, large-scale operations.

The second award, a tombstone received for his contribution to the FPSO (Floating Production, Storage, and Offloading) vessel Cidade de Itajaí project, further underlines his influence in the sector. FPSO Cidade de Itajaí is an integral part of Brazil's offshore oil production, specifically in the Santos Basin, a region crucial for the country’s energy independence. The first oil extraction, celebrated on February 16, 2013, marked a pivotal moment in Brazil's oil production capabilities, and Vinicius Cardoso Cavalcanti's involvement in this project demonstrates his expertise in managing and executing critical oil production initiatives. The award signifies his active role in a project that required advanced technical knowledge, management skills, and a deep understanding of the energy sector's regulatory landscape.

These awards prove Vinicius Cardoso Cavalcanti's extraordinary ability in his field in several ways. First, both projects he was involved in—ODN I & II drillships and FPSO Cidade de Itajaí—are internationally recognized for their scale, complexity, and impact on the global oil market. His leadership and contributions to these projects highlight his unique ability to navigate complex challenges in the energy industry, including managing sophisticated offshore drilling and production systems. The fact that his work has been commemorated with these specific awards indicates that his peers and industry leaders acknowledge his significant contributions and the high level of technical expertise and leadership he brings to such large-scale projects.

Moreover, his role in these projects proves his capacity to handle the regulatory, financial, and operational challenges that are inherent in the oil and gas industry. Projects of this magnitude require collaboration with multinational stakeholders, stringent adherence to environmental and safety standards, and the ability to innovate in response to ever-changing market and technological demands. Receiving awards for these contributions showcases Vinicius Cardoso Cavalcanti as an exceptional professional who not only participates in critical industry advancements but also helps lead them, further cementing his standing as an extraordinary talent in the oil and gas field.

Lastly, these awards also speak to his ability to contribute to projects that have far-reaching economic and environmental implications. The FPSO Cidade de Itajaí, for example, plays a pivotal role in Brazil’s energy production strategy, and being recognized for his role in this project reflects his contribution to national energy security and economic growth. By being a key player in these landmark projects, Vinicius Cardoso Cavalcanti has proven that his skills are not only extraordinary but also indispensable to the continued development and success of the global oil and gas industry.

These awards serve as clear evidence of Vinicius Cardoso Cavalcanti’s exceptional contributions and expertise in the oil and gas industry, demonstrating that he meets the EB1 criterion for the receipt of lesser nationally or internationally recognized prizes or awards for excellence.

# Evidence of membership in associations in the field which demand outstanding achievement of their members

Vinicius Cardoso Cavalcanti’s memberships in elite associations, such as the Brazilian Institute of Finance Executives (IBEF), Brazilian Association of Financial Law (ABDF), Society of Petroleum Engineers (SPE), American Accounting Association (AAA), Association of International Energy

Negotiators (AIEN), and Accountant-Lawyer Alliance Association, underscore his exceptional status and expertise in his fields.

## Brazilian Institute of Finance Executives (IBEF)

* + - As an IBEF member since April 2023, Vinicius Cardoso Cavalcanti is among Brazil’s leading finance executives, where he contributes to high-level discussions on finance and energy. His leadership in organizing the IBEF Oil, Gas & Energy Forum highlights his influence and expertise in complex financial and energy sector issues.

## Brazilian Association of Financial Law (ABDF)

* + - Vinicius Cardoso Cavalcanti has been a full contributing member of ABDF, an association affiliated with the International Fiscal Association (IFA) and Latin American Institute of Tax Law (ILADT), since February 2024. ABDF is a premier organization influencing tax policy and legislation in Brazil. His involvement signifies his respected position within the tax law community, highlighting his role in shaping tax practices on an international level.

## Society of Petroleum Engineers (SPE)

* + - Since 2021, Vinicius Cardoso Cavalcanti has been a member of SPE, an international association advancing petroleum engineering and energy solutions. Through SPE, he mentors young professionals, sharing industry insights to prepare them for the energy sector, showcasing his dedication to talent development in his field.

## American Accounting Association (AAA)

* + - Since joining AAA in 2023, Vinicius Cardoso Cavalcanti has gained access to a global network of accounting professionals and educational resources. His involvement highlights his influence in advancing best practices in international accounting.

## Association of International Energy Negotiators (AIEN)

* + - Vinicius Cardoso Cavalcanti joined AIEN in April 2023, a prestigious organization previously known as the Association of International Petroleum Negotiators (AIPN). AIEN, with over 3,000 members from 110+ countries, requires members to demonstrate active engagement in the energy sector, reflecting his recognized expertise in energy negotiations. His inclusion underscores his leadership in international energy transactions and his capability to meet AIEN’s high membership standards.

## Accountant-Lawyer Alliance Association

* + - Vinicius Cardoso Cavalcanti's membership in the Accountant-Lawyer Alliance, awarded in February 2024, connects him with a unique network of professionals skilled in accounting and law. This association further reinforces his dual expertise in both fields, emphasizing his ability to navigate and contribute to complex financial and legal landscapes.

Membership in these prestigious organizations illustrates Vinicius Cardoso Cavalcanti's exceptional qualifications and leadership across finance, tax, and energy sectors, setting him apart as a top professional. His active roles within IBEF, ABDF, and AIEN demonstrate his impact on both national and international stages, and his contributions to SPE and AAA reinforce his dedication to industry advancement and mentoring. These memberships serve as clear evidence of his extraordinary abilities, meeting the EB1 criterion for outstanding achievement in his field.

# Evidence of published material about the petitioner in professional or major trade publications or other major media

Vinicius Cardoso Cavalcanti's contributions and impact within the energy and oil and gas sectors are notably recognized and documented across various professional and major trade publications, reflecting his pivotal role in shaping fiscal policy, regulatory frameworks, and sustainable energy initiatives. Here is a summary of the published materials about him, showcasing his expertise and thought leadership in advancing critical legislative reforms and industry standards.

## “Transfer Pricing in Brazil Converges with OECD System,” O Globo, 2023.

* + - This article covers Brazil's adoption of OECD-aligned transfer pricing rules through Law No. 14,596.
    - Published by O Globo, one of Brazil’s leading newspapers, this article targets professionals in the financial and legal sectors, with a wide readership that includes policymakers and business leaders.
    - As a senior tax advisor and energy sector expert, Vinicius Cardoso Cavalcanti comments on Brazil's alignment of its Transfer Pricing system with OECD guidelines through recent legislation. He details the benefits of adopting the arm's length principle to curb profit shifting and the erosion of Brazil’s tax base, particularly regarding U.S.-Brazil transactions. He contributed to public

consultations and highlights that despite progress, certain commodity transactions will still need specific guidance in future regulations. He supports these changes as part of Brazil’s larger goal of joining the OECD.

## “Excise Tax Will Have an Impact on the Oil & Gas Sector,” O Globo, 2023.

* + - In this article, Vinicius Cardoso Cavalcanti, identified as a senior tax advisor, discusses the implications of a newly introduced Excise Tax on commodities extraction, including oil and gas, noting how it deviates from the principle of destination (taxing in the country of final consumption). He highlights that this tax could harm investor confidence by increasing Brazil's tax burden and potentially discourage investments in energy transition. He critiques this move for creating instability and points out how it contrasts with “sin taxes” typical in the U.S., as the Excise Tax impacts industries dependent on oil and gas without viable alternatives
    - O Globo’s extensive readership includes major stakeholders in Brazil’s energy sector, making it a key platform for discussing policy impacts on investment.

## “Offshore Wind Power as a Driver for Decarbonization in the Country,” O Globo, 2024.

* + - This article advocates for a robust legal framework for offshore wind energy in Brazil to attract investment and facilitate the country's energy transition.
    - O Globo serves as a critical news outlet in Brazil, with a focus on energy and environmental policy, reaching both national and international readers.
    - Vinicius Cardoso Cavalcanti is referenced as an energy, oil, and gas specialist and a notable alumnus of the Wind Energy course at the Technical University of Denmark (DTU). He comments on the potential of offshore wind energy to support Brazil’s energy needs, especially during droughts, by reducing transmission losses due to proximity to major centers. He highlights the importance of establishing a regulatory framework for offshore wind energy in Brazil to attract global investors and suggests that offshore wind can significantly contribute to green hydrogen production, aiding decarbonization in industries like steel

## “Regulations Encourage Energy Diversification in Brazil,” Terra, 2023.

* + - This article explores Brazil’s legislative efforts to transition from coal-based to cleaner energy sources, with a focus on solar and natural gas.
    - Terra, a major Brazilian online platform, reaches a broad audience of policymakers, investors, and industry professionals, offering in-depth coverage of energy and regulatory topics.
    - Vinicius Cardoso Cavalcanti appears as a senior tax advisor and specialist in energy, oil, and gas, providing insights into Brazil's transition to natural gas in

thermoelectric plants to replace coal. He explains the regulatory benefits offered in Rio de Janeiro to attract new investments and create jobs while supporting the goals of the Paris Agreement. He also underscores the importance of using tax benefits for renewable energy growth, particularly in solar, and advocates for continued regulatory changes to bolster public-private collaboration in renewable energy

## “Tax Incidence Impacts Oil & Gas Exports,” Terra, 2023.

* + - This article discusses the implementation of a temporary export tax on oil in Brazil, analyzing its legal and economic repercussions on the oil and gas sector.
    - Terra is a major Brazilian news platform that provides insights on economic and regulatory issues to a broad audience of industry professionals and investors.
    - Vinicius Cardoso Cavalcanti, again as a senior tax advisor, analyzes the newly implemented Export Tax on oil and gas, which was introduced without industry consultation. He stresses the tax's impact on legal certainty, investor confidence, and potential future development in Brazil's Oil & Gas sector, which could discourage new investments. He also emphasizes how this tax conflicts with international tax principles, like the OECD’s stance on non-exportation of taxes, and discusses the legal actions taken by affected companies to challenge the tax

These publications collectively highlight Vinicius Cardoso Cavalcanti's multifaceted impact on the energy industry, ranging from his strategic policy contributions to his innovative approaches in sustainable energy solutions through legislative advocacy and regulatory expertise. His work has not only advanced industry standards but also positioned him as a pioneering figure on the global stage of energy transition and environmental stewardship.

# Evidence that the petitioner has been asked to judge the work of others, either individually or on a panel

Vinicius Cardoso Cavalcanti has been sought out to judge and lead in several prestigious roles in the energy and tax sectors, which highlight his extraordinary ability and reputation:

## Rio Oil & Gas Judging Committee (2024)

* + - He was invited to the Rio Oil & Gas Judging Committee, a prominent industry event in Latin America, to evaluate research submissions with significant potential to impact the sector. His selection underscores his expertise, as only top professionals with profound industry knowledge are chosen for this role.

## IBP Tax Committee Representation

* + - Recognized for his tax advocacy skills, he was appointed to represent the Brazilian Petroleum and Gas Institute (IBP), where he led initiatives influencing tax legislation. His contributions were pivotal in developing policies such as the new Transfer Pricing framework and the Tax Reform Bill, benefiting the entire energy sector.

## Fiscal Board of CODIN

* + - He served as a director on the Fiscal Board of CODIN, where he reviewed financial statements and advised on tax policies to foster economic growth in Rio de Janeiro. His role here required evaluating investment policies with a direct impact on local development, showcasing his influence and analytical expertise in state- level industrial policies.

## State Legislative Contributions

* + - As Chief of Oil & Gas and Naval Industry at the Rio de Janeiro State Government, he was instrumental in drafting laws that incentivized investments in the sector, such as the REPETRO tax benefits for the oil industry. His contributions shaped a stable investment environment, establishing him as a leading figure in energy regulation and tax policy in Brazil.

These roles demonstrate that Vinicius Cardoso Cavalcanti's contributions to energy taxation and policy in Brazil have been of major significance, evidencing his extraordinary ability and stature in the field, thereby meeting the EB1 criterion.

# Evidence of the petitioner’s original scientific, scholarly, artistic, athletic, or business-related contributions of major significance to the field

Vinicius Cardoso Cavalcanti's contributions to the oil and gas industry, particularly through his work in tax advisory and regulatory development, meet the EB1 criterion for extraordinary ability based on several significant achievements:

## Development of Transfer Pricing Framework in Brazil

* + - Vinicius Cardoso Cavalcanti played a critical role in aligning Brazil’s transfer pricing rules with OECD guidelines. This framework significantly improved Brazil’s compliance with international tax standards, enhancing the country’s attractiveness for foreign investment. His efforts facilitated more transparent and efficient cross-border transactions in the energy sector, a key development for the global oil and gas industry.

## Legislative Contributions

* + - Vinicius Cardoso Cavalcanti contributed to the drafting and revision of multiple Bills of Law in Rio de Janeiro, which included tax benefits for solar energy investments and natural gas purchases by thermal plants. These legislative efforts were crucial in driving renewable energy investments and promoting sustainable practices in the state. His work directly impacted energy transition initiatives, further proving his influence in shaping policies that foster industry growth.

## Implementation of REPETRO Regime

* + - Vinicius Cardoso Cavalcanti’s work on the REPETRO customs regime, which offers tax exemptions for oil and gas exploration equipment, is another major contribution. His involvement ensured that companies could import necessary equipment for offshore drilling without facing prohibitive tax burdens. This effort not only supported the growth of the oil and gas industry but also positioned Brazil as a more competitive player in the global market.

## Strategic Tax Solutions for Major Energy Projects

* + - Throughout his career, Vinicius Cardoso Cavalcanti has provided strategic tax advice on multi-billion-dollar projects for major oil and gas companies like Shell and ExxonMobil. His tax planning and advisory services have generated substantial savings for these corporations, enabling them to optimize their investments in both Brazil and globally. These projects, which range in value from $1 billion to $2 billion, highlight his exceptional expertise in structuring complex tax-efficient solutions.

## Contribution to Tax Reform

* + - His involvement in Brazil’s historic tax reform on consumption taxes represents a landmark achievement in the country’s fiscal landscape. This reform, the most significant change in Brazil’s tax system in 30 years, has streamlined tax processes and improved the efficiency of tax collection, benefiting the oil and gas industry as well as the broader economy.

These contributions underscore Vinicius Cardoso Cavalcanti’s extraordinary ability, demonstrating his significant influence in shaping industry practices and regulations. His work has not only impacted Brazil’s energy sector but also set precedents that benefit global oil and gas markets, proving his outstanding capabilities in the field.

# Evidence of the petitioner’s authorship of scholarly articles in professional or major trade publications or other major media

Vinicius Cardoso Cavalcanti has authored several articles that underscore his expertise in oil, gas, and taxation policies, with his insights published in renowned industry conferences and journals. Each of these articles explores significant legislative and regulatory themes, positioning him as a key figure in advancing Brazil’s energy sector.

## “R&D in Focus - Using and Improving Brazilian Framework in Light of the Alien Experience,” V. Cavalcanti and F. Gaspar, Shell, Offshore Technology Conference Brasil, October 2015.

* + - This article examines Brazil's R&D legislation (Law No. 11,196/2005), comparing it to successful international models, particularly in South Korea and Singapore. Vinicius Cardoso Cavalcanti identifies limitations in Brazil's approach, like the lack of carry-forward provisions for tax credits, and suggests reforms to enhance Brazil's competitiveness in attracting R&D investments in sectors such as oil and gas. The article was presented at the Offshore Technology Conference Brasil, a leading forum with a global readership that attracts energy sector innovators and policymakers.

## “R&D Incentives in Brazil: A Decade Retrospective and the Case of the Oil & Gas Sector,”

**V. Cavalcanti, Rio Oil & Gas Expo and Conference, October 2016.**

* This article reviews a decade of Brazil's R&D incentive law, particularly within the oil and gas sector. Vinicius Cardoso Cavalcanti explores how this law, despite some benefits, fails to stimulate investment due to limitations in tax applicability for companies with non-operating periods. He proposes legislative improvements for sustained R&D growth in the sector. Presented at Rio Oil & Gas, Latin America’s largest industry event, this paper reaches a broad professional audience, emphasizing his influence in shaping industry policy.

## “The Legal Nature of REPETRO and Its Impact on Nationalization Process and Abandonment of Field,” V. Cavalcanti, Rio Oil & Gas Expo and Conference, September 2014.

* + - In this article, Vinicius Cardoso Cavalcanti delves into the REPETRO customs regime, analyzing its legal implications for oil and gas companies, especially regarding nationalization and field abandonment. He discusses how REPETRO’s design aids foreign investment by minimizing the tax burden on equipment

imports, enhancing Brazil's appeal to international oil players. Published by the Instituto Brasileiro de Petróleo, Gás e Biocombustíveis, this work contributes to high-level regulatory discussions.

Vinicius Cardoso Cavalcanti’s articles have sparked policy discussions on refining Brazil’s R&D and taxation frameworks to better attract international investments, a necessity given the country’s ambitious energy goals. These publications serve as evidence of his unique ability to bridge legal expertise with energy policy needs, demonstrating an impact that clearly sets him apart from his peers in the field.

These contributions provide solid evidence of Vinicius Cardoso Cavalcanti’s original and significant impact on the field, thereby meeting the EB1 criterion for extraordinary ability.

# Evidence of the petitioner’s performance of a leading or critical role in distinguished organizations

Vinicius Cardoso Cavalcanti has held several leadership and critical roles in highly distinguished organizations throughout his career, demonstrating his extraordinary abilities and skills in the oil and gas industry.

At Michelin, he started his career as a tax consultant and later became a senior tax consultant. He was entrusted with major projects, including facilitating the import of machinery through the "Ex-Tarifário" tax benefit program. His leadership in implementing this benefit led to significant cost savings for Michelin and established valuable precedents for the company. His role in managing tax compliance and litigation for Michelin’s Brazilian operations contributed to the company’s industrial expansion in the country. Michelin is a globally renowned company and a leader in tire manufacturing, known for its innovative practices.

Vinicius Cardoso Cavalcanti later transitioned to Ocyan S.A., a key player in the Brazilian oil and gas sector, where he served as a tax coordinator. He played a crucial role in implementing procedures to ensure compliance with the REPETRO regime, facilitating the importation of essential equipment such as rigs and FPSOs. His leadership in structuring tax-efficient processes for Ocyan contributed significantly to the company’s operations in Brazil. Ocyan is part of Novonor, a major Brazilian conglomerate, which demonstrates the high level of responsibility he managed within a globally recognized entity.

At Shell, he advanced from a senior tax advisor to an upstream tax manager, where he provided strategic tax advice for multi-billion-dollar investments, particularly focusing on upstream operations. He was instrumental in securing tax rulings with Brazilian and Dutch authorities and designed corporate and contractual structures for large-scale projects, which were valued at up to $2 billion. His contributions to Shell’s projects, including the divestment of Comgas and the launch of Shell Energy Brazil, further solidified his standing as a leader in tax planning for global energy companies. Shell is one of the largest oil and gas companies in the world, and his leadership in these projects reflects his ability to operate at the highest levels of the industry.

As Chief of the Oil & Naval Industry at the Rio de Janeiro State Government, Vinicius Cardoso Cavalcanti played a pivotal role in developing public policies and regulations that attracted significant investments in the oil and gas sector. He led the drafting of key Bills of Law, including those providing tax benefits for solar energy and natural gas investments. His leadership in this role not only supported the growth of the sector but also demonstrated his ability to influence regulatory frameworks at the state level. Rio de Janeiro is responsible for 86% of Brazil’s oil production, further emphasizing the importance of his contributions.

Finally, as a senior tax advisor at ExxonMobil, Vinicius Cardoso Cavalcanti continues to provide critical tax advice for upstream operations, supporting large-scale projects and ensuring compliance with international tax treaties. ExxonMobil, the world’s largest investor-owned oil company, entrusts him with managing complex tax structures for its operations in Brazil, further showcasing his extraordinary skills in tax strategy and project management.

Collectively, these roles highlight his leadership in major organizations, demonstrating his extraordinary ability to influence the oil and gas industry on both national and international levels.

Furthermore, the recommendation and support letters for Vinicius Cardoso Cavalcanti offer clear and persuasive evidence of his exceptional success and leadership in shaping key projects, particularly within the oil and gas industry. These endorsements, provided by colleagues, peers, and industry leaders familiar with his work, highlight his expertise, innovative approaches, and significant contributions to major energy projects and regulatory frameworks.

### *Letter from Janco Van Dam, Tax Partner at EY:*

Janco Van Dam highlights Vinicius Cardoso Cavalcanti’s leadership in critical tax projects during his tenure at Shell, particularly in coordinating international tax matters related to

the Brazil-Netherlands tax treaty and implementing a leasing model for Shell Brazil under the REPETRO tax regime. Vinicius Cardoso Cavalcanti’s work in this project ensured accurate tracking of over $1 billion in payments for subsea equipment, mitigating risks of interest and penalties. His contributions to legislative discussions and knowledge-sharing initiatives within the oil and gas sector have had a significant impact on both industry practices and tax policy.

### *Letter from Daniele dos Santos Tavares, Tax Manager at Karoon Energy:*

Daniele dos Santos Tavares recounts Vinicius Cardoso Cavalcanti’s outstanding work as Senior Tax Advisor at Shell, where his expertise in navigating the REPETRO tax regime played a pivotal role in avoiding operational disruptions and safeguarding billions of dollars in investments. His leadership in mapping compliance gaps and collaborating across departments ensured that Shell Brazil maintained its license to operate. His participation in the Brazilian Petroleum Institute’s (IBP) Tax Committee, where he led initiatives like including FSRU vessels in the Temporary Admission regime, has shaped the development of Brazil's LNG market.

### *Letter from Daniel Lamassa, Deputy Undersecretary for Energy at the Rio de Janeiro* Government:

Daniel Lamassa emphasizes Vinicius Cardoso Cavalcanti’s critical role in crafting and enacting several Bills of Law aimed at fostering investment in Rio de Janeiro's oil and gas sector. He led discussions with private sector stakeholders and government officials to secure legislative frameworks such as the REPETRO tax benefit and other tax incentives for renewable energy and natural gas. His work contributed to positioning Rio de Janeiro as a leader in attracting investments, benefiting both the energy sector and the state's economy.

### *Letter from Jere Suter, Tax Lead – Customs & Duties at Shell USA:*

Jere Suter details Vinicius Cardoso Cavalcanti’s leadership in managing Shell Brazil’s REPETRO regime compliance, where his efforts safeguarded billions of dollars by mitigating tax risks and improving internal controls. Vinicius Cardoso Cavalcanti’s project leadership in restructuring Shell Brazil’s REPETRO controls led to a significant enhancement in managing the company's tax liabilities. His contributions in advocating for key legislative changes, such as incorporating FSRU vessels into the Temporary Admission regime, further underscore his expertise in shaping tax policy to benefit the oil and gas sector.

### *Letter from Rafael Souza, Risk Manager at Equinor US:*

Rafael Souza highlights Vinicius Cardoso Cavalcanti’s significant contributions at Ocyan and later at Shell, where he implemented tax and supply chain structures that benefited large-scale projects such as the construction of FPSO vessels and drilling units. These projects attracted substantial investments to Brazil and strengthened the entire subcontractor chain. Additionally, Vinicius Cardoso Cavalcanti’s work on Shell Energy Brazil's launch showcased his ability to design tax-efficient business models, which had a lasting impact on the company's operations and the energy sector.

### *Letter from Orlando Velasco, VAT & Customs Tax Partner at Deloitte:*

Orlando Velasco describes Vinicius Cardoso Cavalcanti’s role in the redesign and implementation of the REPETRO tax benefit, which allowed more investments in Brazil's oil and gas industry. His contributions at Deloitte further strengthened the firm’s global leadership in the energy sector. Orlando Velasco also highlights Vinicius Cardoso Cavalcanti’s leadership in organizing prestigious industry forums, such as the IBEF Oil, Gas & Energy Forum, where his insights helped shape discussions on critical tax reforms and legislative changes.

### *Letter from Antônio Luis Ferreira de Mello, VP Sales B2B at Michelin South America:*

Antônio Mello recounts Vinicius Cardoso Cavalcanti’s leadership in pioneering the use of the “Ex-Tarifário” tax benefit program at Michelin, which resulted in $200 million in cost savings for the company. This initiative not only expanded Michelin's industrial footprint in Brazil but also set a precedent for other companies in the industry to optimize their tax processes. Antônio Mello praises Vinicius Cardoso Cavalcanti’s ability to manage complex projects involving international teams and his lasting impact on the tire and oil and gas industries.

### *Letter from José Endara, Senior Tax Director at Honeywell:*

José Endara emphasizes Vinicius Cardoso Cavalcanti’s performance at Shell, where he led significant tax projects such as achieving REPETRO compliance and launching Shell Energy Brazil. His leadership in tax policy advocacy through the IBP directly impacted Brazil’s oil and gas sector, particularly by improving the LNG market through regulatory reforms. José Endara praises Vinicius Cardoso Cavalcanti’s ability to address complex tax issues and his contributions to shaping Brazil’s energy market.

### *Letter from Hervé Le Gavrian, CEO of Michelin South America:*

Hervé Le Gavrian underscores Vinicius Cardoso Cavalcanti’s leadership in securing tax benefits for Michelin’s industrial plant expansions in Brazil, which resulted in substantial cost savings and investment growth. His work set a benchmark in the tire industry and contributed to Brazil's attractiveness as an investment destination. Hervé Le Gavrian also praises Vinicius Cardoso Cavalcanti’s extensive experience in the oil and gas industry and his capacity to influence industry legislation and policy.

# Evidence that you command a high salary or other significantly high remuneration in relation to others in the field

Vinicius Cardoso Cavalcanti’s 2023 income from ExxonMobil, totaling R$276,456.22, significantly exceeds the average annual salary for a tax advisor in Brazil. Based on Glassdoor data, the estimated monthly pay for a tax advisor is R$3,892, which equates to an annual total of R$46,704. This amount includes an average base salary of R$2,850 per month plus additional compensation, such as bonuses or commissions, which averages around R$1,042 monthly.

Vinicius Cardoso Cavalcanti’s yearly income surpasses the typical salary range for his field by nearly six times, underscoring his standing as a highly compensated professional within the tax advisory sector. His elevated compensation reflects his extraordinary expertise and is indicative of the value that ExxonMobil places on his contributions, particularly in specialized roles demanding high-level experience and insight into tax regulations affecting the oil and gas industry.

**Conclusion**

Vinicius Cardoso Cavalcanti has successfully met eight of the ten criteria for demonstrating extraordinary ability, as required by USCIS for the EB-1 classification, clearly demonstrating his sustained national and international acclaim in the fields of tax law and energy.

The comprehensive examination of Vinicius Cardoso Cavalcanti’s professional journey underscores a profound and exceptional aptitude within the energy and tax advisory sectors, unequivocally satisfying multiple criteria set forth by the United States Citizenship and Immigration Services (USCIS) for classification as an Alien of Extraordinary Ability. His

distinguished career, marked by his impactful roles at top global firms such as Shell, ExxonMobil, and Ocyan, showcases his unmatched expertise in regulatory policy, tax optimization, and international compliance. His leadership in high-stakes projects—ranging from the REPETRO customs regime to groundbreaking legislative reforms in Brazil's energy taxation—demonstrates a level of skill and influence that resonates on both national and international levels. His memberships in esteemed organizations, along with numerous awards and published works in leading industry outlets, further solidify his standing as an industry innovator and policy leader. This recognition of his contributions reflects his extraordinary ability to drive forward critical industry advancements, meeting and exceeding the stringent criteria for this classification.

Therefore, I give my full support to his application for United States permanent resident status without reservation.

Sincerely,



Joshua R. Zender, Ph.D., CPA Professor of Accounting

Cal Poly Humboldt, a California State University October 25, 2024

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