



Marjorie (Jorie) Roberts

Marjorie (Jorie) Roberts is a tax attorney in St. Thomas, U.S. Virgin Islands. She heads a firm, Marjorie Rawls Roberts, P.C., of six attorneys who specialize in tax, corporate/securities, estate planning, and business law. Her practice focuses on representing major U.S. and international companies that are seeking to do business in the U.S. Virgin Islands, as well as fund managers, trading companies, and venture capital firms moving to the territory.

Ms. Roberts was previously in private practice in London and Washington, DC with the law firm of Gibson, Dunn & Crutcher, then served as an attorney-advisor in the US Treasury Department's Office of Tax Policy in Washington, DC during the Tax Reform Act of 1986. There she focused on the provisions impacting individuals, Federal excise taxes, and various tax credits and incentives (such as the Orphan Drug Tax Credit).

In 1988, Ms. Roberts moved to the U.S. Virgin Islands to serve as Technical Advisor and then Chief Counsel to the US Virgin Islands Bureau of Internal Revenue. She had written her "third year paper" at Harvard Law School on taxation of foreign investment in U.S. territories after spending a summer at a law firm in Guam, but never expected at that time to work for a territorial tax administrator for more than seven years. However, in 1995, Ms. Roberts left government service to become General Counsel, Vice President, and Director for Globalvest Management Company, LP, a St. Thomas-based investment company managing approximately \$1 billion in investments in Central and South America and Russia through offshore funds. In 1999, Ms. Roberts left Globalvest to set up her own practice.

Ms. Roberts attended the Université de Genève and graduated from Smith College Magna Cum Laude in Government and History (High Honors. She was admitted to Phi Beta Kappa. She holds law degrees from Harvard University (J.D.1980) and Cambridge University (LL.B. 1981). At Harvard University she served as Developments Editor of the Harvard Journal of International Law and as Editor-In-Chief of the Harvard Law Record (newspaper). She studied at Cambridge University on a Frank Knox Memorial Scholarship.

Ms. Roberts has been involved with the ABA Tax Section for several decades. While at the Treasury Department, she addressed a Tax Section meeting during the summer of 1986 on the changes to meals and entertainment expense deductions. She has been an active member of the Tax Section and regularly attends the annual meeting in Washington, D.C. She is also the author of "A Harbor View" in the Tax Section's publication Careers in Tax Law which came out in 2009.

In addition to "A Harbor View" Ms. Roberts has written a number of articles on international taxation and offshore and mutual funds and has spoken at conferences on Taxation in Central America and the Caribbean, Virgin Islands Taxation and Investment, Captive Insurance Companies, International Estate Planning, and the Taxation and Structuring of Funds. Ms. Roberts is admitted to practice law in California, Washington, D.C. (inactive), the U.S. Virgin Islands, and before the Third Circuit Court of Appeals and the U.S. Tax Court. Ms. Roberts served on the National Finance Committee for Senator Obama's Campaign for President.