

#### Practice Areas

- Estate & Income Tax
- Planning & Estate Administration
- Family Office
- Tax
- International Tax
- Tax Controversy & Litigation
- Tax Planning & Business Transactions

#### Education

- University of San Diego School of Law, JD, Thomas Moore scholar, 1992
- Studied (International Law, Regimen Jurídico de Los Negocios Internacionales en México), La Escuela Libre de Derecho

#### Honors

- International Tax Review World Tax, Highly Regarded, General Corporate Tax, Texas, 2026
- Listed, *The Best Lawyers in America* - Tax Law (2015-2026)
- Best Lawyers 2018 Tax Law Lawyer of the Year in San Diego

## Patrick W. Martin

Shareholder

San Antonio

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With more than 30 years of legal experience, Patrick Martin's practice focuses on a wide range of international tax issues. He assists domestic and foreign privately held companies, global investors, funds and other business entities with their international tax treaty planning strategies as well as worldwide investments and financing structures.

Martin also advises multi-national families on issues related to worldwide income, estate, gift, inheritance, and tax withholding planning, as well as international wealth preservation structures. Martin has a wealth of experience in international tax controversies and routinely defends international taxpayers before the relevant tax authorities, including the IRS.

Martin obtained his law degree from the University of San Diego School of Law, where he was the Thomas More Scholar. He also studied international law (Regimen Jurídico de Los Negocios Internacionales en México) at La Escuela Libre de Derecho in Mexico City. He is a prolific writer and speaker, discussing international tax issues.

Martin is a Fellow of the American College of Tax Counsel (ACTC) and of the American College of Trust & Estate Counsel (ACTEC). He is also the former chair of the State Bar of California, Taxation Section.

Martin also served as an adjunct law professor at the LLM Tax program at the University of San Diego School of Law for several years teaching the LLM course of *International Estate Planning*.

Martin has been named to Best Lawyers in America since 2015, to Top Lawyers by San Diego Magazine since 2014, and to California Super Lawyers between 2007 and 2019. Other accolades include the Distinguished Alumni Award from the University of San Diego School of Law and the V. Judson Klein Award from the State Bar of California.

- Recommended Lawyer, The Legal 500 - U.S. Taxes: Contentious, 2025
- Lawdragon 500 Leading Global Tax Lawyers, 2025
- Martindale-Hubbell AV Preeminent Rating
- Former Chair of State Bar of California, Taxation Section (Executive Committee)
- Founder of International Tax Practice at California-based law firm (25 years)
- Distinguished Alumni Award, University of San Diego School of Law, 2014
- V. Judson Klein Award, The State Bar of California, 2010
- Texas Bar Foundation

#### Bar Admissions

- California
- Texas
- Washington, D.C.

#### Court Admissions

- Supreme Court of the U.S.

## Patrick W. Martin, Continued

### Significant Matters

- Advised U.S. and international investment funds regarding tax preferred structures for joint U.S. Latin American land investment, private equity investment, cross border financing, and repatriation of real estate profits.
- Represented multiple individuals before the U.S. Tax Court, the U.S. Court of Federal Claims, and the Federal District Courts regarding assessed taxes, penalties, and amounts regarding international income, foreign assets, and foreign accounts.
- Represented non-U.S. persons in suits for refunds of taxes in the U.S. Court of Federal Claims. Mr. Martin was successful in a single tax refund case for a non-resident individual and negotiated a tax recovery of US\$13.3M in 2015 after the case was filed on appeal to the Federal Circuit.
- Advised foreign financial institutions (non-U.S.), foreign entities, and their advisors and employees regarding the application, strategic decisions, and implementation of the federal tax law, Foreign Account Tax Compliance Act.
- Represented various foreign families and individuals regarding pre-immigration and pre-expatriation planning to avoid and/or limit U.S. income, estate, and gift tax consequences prior to: (a) immigrating into and taking up tax residency or domicile in the U.S. or (b) expatriating from the U.S.
- Represented individuals, trusts, estates and privately held companies in various international income and estate tax audits before the I.R.S., including representation before the U.S. Tax Court, federal District Court, and Court of Federal Claims.
- Represented international entertainers, artists, movie producers, and authors (including various Grammy and Oscar award winners and New York Times best sellers) regarding their global business assets, intellectual property rights, and their international tax planning needs arising from their creative assets, including representing them in international tax audits and tax controversy matters before the I.R.S. and working with foreign tax counsel with audits by foreign tax authorities.