

Practice Areas

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

Education

- Law degree from CETYS Universidad in Baja California, Mexico with highest honors (2016) Outstanding mention in the General Exam for Graduating with a Degree-LAW (EGEL)
- JD, University of San Diego School of Law, magna cum laude (2019) Order of the Coif; CALI Award (highest grade) in Tax I; San Diego International Law Journal, Provisional Member
- LLM in Taxation, University of San Diego School of Law (2020)

Luz E. Villegas-Banuelos

Senior Associate

San Antonio

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Luz Villegas-Bauelos is a Senior Associate in the International Tax practice in the Chamberlain Hrdlicka San Antonio office. Luz has a distinctive cross-border practice centered on estate and tax planning for high-net-worth individuals with connections to Latin America and Europe who are navigating the complexities of U.S. legal and tax systems.

With a focus spanning pre-immigration guidance, investment structuring, business planning, and generational wealth transfer, Luz guides clients, including those planning for U.S. citizenship or residency, in crafting strategies that align with both current needs and long-term legacies. Whether advising Latin American or European clients entering the U.S. market or assisting U.S. citizens managing international assets, received by inheritance or merely held abroad, Luz helps align global assets with U.S. tax and legal compliance.

As a Mexican licensed lawyer, Luz also serves as a trusted advisor to Mexican citizens, with connections to the United States, engaged in transactions or holding assets in Europe. This dual insight allows Luz to anticipate and address the effects of cross-border transactions under Mexican law, ensuring clients are equipped with a complete understanding of their obligations and opportunities.

Luz is an adjunct professor at the USD-ITAM and teaches a course on "Aspects of International Taxation in Cross-Border Operations" for the 2024-2025 program.

Luz earned her law degree from *CETYS Universidad* in her home city of Mexicali, Baja California, Mexico with highest honors. She also received her JD degree from the University of San Diego School of Law, cum laude, as well as an LLM degree in Taxation.

Presentations

- California Lawyers Association 2025 Estate and Gift Tax Conference (March 6-7, 2025)

Luz E. Villegas-Banuelos, Continued

Honors

- Listed, *Best Lawyers: Ones to Watch in America Tax Law* (2026)

Tax Treaties for the Wealth Transfer Professional

San Francisco,

Bar Admissions

- California
- Mexico

March 6, 2025

- 2025 Merida International Tax Conference, The University of San Diego School of Law - Chamberlain International Tax Institute

Various Panels

Mrida, Mexico,

February 17, 2025

- TXCPA Houston FACTS Conference Fall 2024 (November 20-21, 2024)

Navigating the Corporate Transparency Act and What Weve Learned

Houston, Texas,

November 20, 2024

- ANEFAC Cancn Congreso Anual

PLANEACION FISCAL Y PATRIMONIAL DE LOS EUA PARA FAMILIAS Y NEGOCIOS BINACIONALES

Cancun, Quintana Roo,

October 24, 2024

- International Tax Group Meeting 2024

San Antonio, Texas,

May 23, 2024

- TXCPA Houston 2024 Tax Expo

Luz E. Villegas-Banuelos, Continued

Introducing the Corporate Transparency Act

Houston, Texas,

May 21, 2024

- California Lawyers Association 2024 Estate and Gift Tax Conference (March 21-22, 2024)

International Estate and Tax Updates

San Francisco,

March 22, 2024

- Chamberlain Hrdlicka Forum Series: The Corporate Transparency Act: Learn to Love It

The Houstonian Hotel, 111 N Post Oak Ln. Houston, Texas 77024,

February 14, 2024

- Chamberlain Hrdlicka Laredo Tax and International Business Planning Seminar on Thursday, November 16, 2023

Laredo Country Club, 1415 Country Club Drive,

November 16, 2023

- Chamberlain Hrdlicka 6th Annual San Antonio Tax and International Business Planning Seminar on Wednesday, November 8, 2023

Estancia del Norte Hotel, 37 NE Loop 410 at McCullough,

November 8, 2023

- Chamberlain Hrdlicka 46th Annual Houston Tax and Business Planning Seminar on Wednesday, November 1, 2023 at The Houstonian

The Houstonian, 111 North Post Oak Lane,

November 1, 2023

- Chamberlain Hrdlicka Brownsville Tax and International Business Planning Seminar - May 25, 2023

Luz E. Villegas-Banuelos, Continued

- The University of San Diego School of Law & Chamberlain Hrdlicka International Tax Institute

Club de Industriales A.C. Mexico City,

May 5, 2023

- Chamberlain Hrdlicka Laredo Tax and Business Planning Seminar - November 8, 2022

November 8, 2022

- "International Estate Planning," a course at the University of San Diego School of Law regarding all the implications, consequences and important topics related to cross border tax and estate planning.

Publications

- "Tax Treaty Law: IRS Procedural Gaps No Late Filing if NRAs File Invalid Returns, Tax Notes

Shareholder Patrick W. Martin and Associate Luz Villegas-Bauelos Published in Tax Notes

November 4, 2024

Blog Posts

- FinCEN Significantly Narrows Corporate Transparency Act Reporting Obligations

Business and International Tax Blog,

March 26, 2025

- Corporate Transparency Act Reporting Obligations Reinstated, With March 21 Deadline and Possible Further Changes

Business and International Tax Blog,

February 20, 2025

- Corporate Transparency Act Compliance Remains Voluntary Despite Supreme Court Action

Business and International Tax Blog,

January 27, 2025

Luz E. Villegas-Banuelos, Continued

- Corporate Transparency Act UpdateInjunction Reinstated and Reporting Requirements Suspended; Companies May Voluntarily Comply

Business and International Tax Blog,

December 27, 2024

- Corporate Transparency Act UpdateDeadline Extended Following Fifth Circuit Decision to Lift Injunction

Business and International Tax Blog,

December 26, 2024

- Corporate Transparency Act - Update

Business and International Tax Blog,

January 3, 2024

