

#### Practice Areas

- Estate Planning & Administration
- Family Office
- Tax
- International Tax
- Tax Controversy & Litigation
- Tax Planning

#### 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)

#### Bar Admissions

- California
- Mexico

## Luz E. Villegas-Banuelos

Associate

San Antonio

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Luz Villegas-Bañuelos is an associate in the International Tax practice in San Antonio. She assists multinational individuals and families with a wide range of international and U.S. tax law issues, including pre-immigration planning, expatriation, as well as international estate and tax planning. Luz assists a broad range of international clients with cross-border business and tax-related planning, tax compliance, and assists clients in disputes with different government taxing agencies including the Internal Revenue Service.

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.

#### Professional Affiliations

- Co-Chair of the San Diego chapter of the California Young Tax Lawyers
- Member of the San Diego La Raza Lawyers

