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International Tax Attorney Patrick W. Martin and Two Associates join Chamberlain Hrdlicka's San Antonio Office

Chamberlain Hrdlicka announces the addition of three attorneys to the firm's San Antonio office

September 1, 2022

Chamberlain Hrdlicka announces the addition of three attorneys to the firm's San Antonio office. Patrick Martin joins as a shareholder, and Anuar Estefan and Luz Villegas-Bañuelos will join as associates, to expand the firm's international tax and tax controversy services. They will assist domestic and foreign businesses, multi-national families, global investors, funds, and privately held companies with complex international cross-border transactions, multinational agreements, international tax & estate planning strategies, US international tax compliance, and tax controversy matters.

The announcement marks Chamberlain Hrdlicka's continued growth in San Antonio. Since its opening in 2011 with just two attorneys, the San Antonio office has grown to 20 lawyers; added appellate & commercial litigation, ERISA & employee benefits, and trusts & estates practices; and continues to expand its tax practice, including tax planning, tax controversy, tax-exempt and international tax. To accommodate this unprecedented growth, Chamberlain Hrdlicka will also expand its existing office lease. The firm has previously added 3,400 square feet to take the majority of Weston Centre's 14th floor and remodeled the entire space in 2018 to create a cohesive and updated office environment.

"We are excited to add Patrick and his experienced team to our firm, and to continue our firm's momentum in San Antonio," said Larry Campagna, managing shareholder of Chamberlain Hrdlicka. "With deep international tax expertise in multiple jurisdictions including in Latin America and Europe, Patrick's group adds expertise and depth to our existing international tax practice, creating more value for our clients nationwide and globally."

"We are thrilled and honored to have Anuar, Luz, and Patrick join the Chamberlain Family in our San Antonio office. Their expertise in international tax planning and tax controversy is second to none and they will tremendously complement our nationally ranked tax practice," said Juan F. Vasquez, Jr., managing shareholder of the San Antonio office and co-chair of the firm's Tax Controversy Section.

"As a leading law firm in tax and business law and with our long history of working with cross border Texas connected clients, Chamberlain Hrdlicka is the ideal firm to continue to grow this dynamic international tax practice," said Martin. "The culture and values of Chamberlain Hrdlicka attorneys are a great fit for this dedicated team. We

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are international tax lawyers who have a passion for providing excellent service and creative solutions for our clients to complex cross-border business, investment, and related tax planning and tax problems. All of these excellent attorneys studied law in both the United States and Mexico and we pride our experience and interest in assisting cross-border clients and particularly global investors and businesses."

With 30 years of legal experience, Patrick W. 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 plans. He 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. Pre-immigration and expatriation planning is a significant part of his practice. He has a wealth of experience in international tax controversies and routinely defends international taxpayers before the relevant tax authorities, including the IRS and the Department of Justice, Tax Division. 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, and teaches an international estate planning course in the LLM tax program at the University of San Diego School of Law. He is a Fellow of the American College of Tax Counsel (ACTC) and the American College of Trust & Estate Counsel (ACTEC). He is also the former chair of the State Bar of California, Taxation Section. He's been named to Best Lawyers in America (Tax) 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, Taxation Section.

Anuar Estefan advises a wide range of clients on a variety of international tax planning and compliance issues, including international tax treaties, U.S. real estate investment by non-residents, foreign tax credits, and the application of U.S. anti-deferral regimes. His expertise includes designing optimal business structures for both foreign investors transacting in the U.S and U.S. investors with business interests in Latin America. He also assists multinational individuals and families with wealth preservation strategies, including tax and succession planning. Experienced in international tax controversies, he frequently represents clients in matters related to international taxation before appropriate tax authorities. Estefan received his law degree from the prestigious *Escuela Libre de Derecho* in Mexico City, Mexico. He obtained a Certificate in International Taxation and his LLM degree in Taxation from the Georgetown University Law Center. He's been named to Best Lawyers in America: Ones to Watch for 2023. Estefan is a strategic thinker licensed to practice in California and Mexico.

Luz E. Villegas-Bañuelos 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. She 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. 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. She is a very talented lawyer licensed to practice in both Mexico and California.

Chamberlain Hrdlicka's international tax practice represents various types of individuals and businesses operating in various countries on tax-related issues, including cross-border transactions, inbound transactions for foreign individuals and entities, and outbound transactions for U.S. individuals and entities. Additionally, the practice works with individuals and families in a wide range of tax planning

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activities, such as tax planning involving foreign and domestic trusts, as well as expatriation, and pre-immigration tax planning to minimize the impact of income, estate, and gift taxes. When tax controversies arise, the firm combines its international tax knowledge with tax controversy capabilities to defend tax reporting positions involving international transactions and their tax consequences.

