



## Liliana Menzie, Attorney

Practice Areas	International Law Tax Trust, Estate and Probate Private Client
Admissions	California Mexico
Foreign Languages	Spanish
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### Professional Summary

Ms. Menzie's practice includes international tax planning and related international matters, particularly with Mexico and U.S.-Mexican legal matters. Her professional experience includes development of business transactions, worldwide investment and financing structures, planning for U.S. income, estate and inheritance taxes.

### Representative Matters

- Advises foreign families and foreign individuals regarding their U.S. and foreign investments from a U.S. income, estate and gift tax perspective.
- Advises foreign families and foreign 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.
- Advises in structuring new business entities such as limited liability companies and corporations.
- Represents international entertainers (including Grammy Award winners) regarding tax planning considerations of their U.S. concerts, promotion, royalties, sales, and related activities.
- Assists U.S. developers (land and construction development) with Mexican real estate acquisitions and development projects (structuring U.S. operations, financing, equity investment, repatriation of funds and tax treaty benefits).
- Represents foreign estates in analysis, preparation and filing of U.S. nonresident estate tax returns.
- Assists in planning U.S. estates and preparing related estate planning documents including wills, revocable living trusts, irrevocable trusts, durable powers of attorney and advance health care directives.

### Education, Distinctions & Community Involvement

Liliana Menzie was born in Mexico City. She lived in Guadalajara, Mexico, where she received her Mexican law degree (*Licenciatura en Derecho*) at the Universidad Panamericana, graduating with honors in 1999. Ms. Menzie became licensed to practice in Mexico in December of 2000. She obtained an LL.M. in Comparative Law in 2002 and her Diploma in Taxation in 2005 from the University of San Diego School of Law. Ms. Menzie was admitted to the California Bar in June 2003. She is a member of the Taxation Sections of the San Diego County Bar Association and the State Bar of California. She is also a member of the U.S. District Court, Southern District of California and the U.S. Tax Court. Liliana is a winner of a 2004 Women Who Mean Business Award, presented by the *San Diego Business Journal* to women who have made outstanding contributions to their professions and the San Diego community.

Ms. Menzie serves as pro bono legal counsel for Fondo Para La Paz, a California nonprofit corporation that develops programs to improve the quality of life of families living in the poorest areas of Mexico. She also serves as Treasurer of La Jolla Probate Trusts and Estates.

## **News, Publications & Events**

### **Recent Articles/Publications**

- Comparative Analysis of U.S. vs. Mexican Commercial Real Estate Transactions

### **Recent Seminars and Presentations**

- "Advising International Clients in Time of Opportunities," Procopio Real Estate Brokers Event, San Diego, CA, May 20, 2009
- The USD School of Law- Procopio International Tax Institute, 2006 - 2009
- Sports & Entertainment Law Symposium, USD, November 2007 and November 2009
- Advising Foreign Individuals and U.S. Employers, Taxation Section of San Diego County Bar Association, September 2007
- Investing in Mexican Real Estate Conference 2006, February 2006