



## Raúl Villarreal Garza, Partner

Practice Areas	Tax, International Tax, Corporate and Individual Latin America - US Cross-Border
Admissions	California Mexico New York
Languages	Italian Spanish
Address	525 B Street, Suite 2200 San Diego, CA 92101
Direct Phone	619.525.3874
Email	<a href="mailto:raul.villarrealgarza@procopio.com">raul.villarrealgarza@procopio.com</a>

### Professional Summary

Raúl Villarreal Garza advises clients on a variety of matters related to international tax law. Raúl participates as an international-tax advisor to business leaders expanding their foreign operations into the United States. He has extensive experience counseling families with multiple nationalities on their international estate planning needs. Raúl is a trusted advisor to family offices in a wide range of tax and legal issues.

### Recognitions

- *The Best Lawyers in America® Ones To Watch 2021* (Trusts and Estates)

### Community

- University of San Diego School of Law - Adjunct Professor of International Estate Planning
- California Lawyers Association (formerly The State Bar of California) –Chair International Tax Committee, Taxation Section
- US-Mexico Bar Association, Board Member



- American Bar Association
- Instituto Mexicano de Ejecutivos de Finanzas (IMEF), Monterrey
- New York State Bar Association

## Education

- LL.M. in International Taxation, New York University School of Law, 2010
- LL.B., Instituto Tecnológico y de Estudios Superiores de Monterrey, México, 2006
- Master Degree (Taxation), Universidad Autónoma de Nuevo León, 2009

## News Coverage

- [“Procopio law firm elevates five San Diego attorneys to partner,”](#) San Diego Metro Daily Business Report, January 10, 2020.

## Seminars

- Moderator. “From NAFTA to USMCA,” USD Procopio International Tax Institute, November 1, 2018.
- Moderator. “Challenges of the Mexican and US Tax Systems with Regard to the Cross-Border Digital Economy,” USD Procopio International Tax Institute, November 1, 2018.
- Speaker. “A Dive into What Do Planners Need to Know When Dealing With our Foreign Neighbors,” California Lawyers Association, The 26th Annual Estate and Gift Tax Conference, San Francisco, March 16, 2018.
- Speaker. “United States Trump Tax Reform? What does it mean for businesses and investors from Mexico and Canada?” USD Procopio International Tax Institute, October 26, 2017.
- Moderator. “Repatriation Decree Version 2.0,” USD Procopio International Tax Institute, October 26, 2017.
- Moderator. “Phantom Income for Mexican Investors: Investments during an appreciating dollar environment; Canadian Partnerships, October 26, 2017.
- Speaker. “Renouncing U.S. Citizenship,” USD Procopio International Tax Institute, October 25, 2017.



- Speaker. "U.S. Tax Reform and Potential Effects on Cross-Border Transactions" US Mexico Bar Association, September 29, 2017.
- Keynote Speaker. "Observations of U.S.-Mexico Cross Border Tax Issues and Policies: From the Trenches," American Tax Association 2017 Annual Meeting, August 7, 2017.
- Co-Presenter with Patrick W. Martin, "Obligations of U.S. Citizens Living in Mexico" Bi-National Convention Instituto Mexicano de Contadores Publicos, Baja California, July 21, 2017.
- Moderator. "Opportunities in the Food, Beverage and Hospitality Industry: Where to Focus and What to Avoid," USD Procopio International Business Summit, San Diego, CA, May 12, 2017.
- Speaker. "The Impact of a New Cross-Border Tax Regime," UC San Diego School of Global Policy & Strategy, San Diego, CA, February 27, 2017.
- Moderator. "Case Study – Structuring M&A Deals in Latin America" USD Procopio International Tax Institute, October 21, 2016.
- "Renouncing U.S. Citizenship," USD Procopio International Tax Institute, October 19, 2016.
- Co-presenter. "Issues to be Considered When Investing in U.S. Real Estate," USD Procopio International Business Summit, San Diego, CA, March 17, 2016.
- Moderator. "Tax Implications of Cross Border Marital Divorce Disputes," USD Procopio International Tax Institute, October 30, 2014.
- "Introduction to Tax Residency," USD Procopio International Tax Institute, October 29, 2014.

## Publications

- Author. "[The Grounded International Lawyer](#)," *San Diego Lawyer Magazine*, July/August 2020 Issue.
- Co-authored with Eric Swenson and Laura B. Candido. "'Privileged' Information for the World Citizen When Communicating with Tax Attorneys in Multiple Jurisdictions," *CCH International Tax Journal*, January 2014.
- Co-authored with Eric Swenson and Pedro E. Corona. "The IRS's Current Offshore Voluntary Disclosure Program: Is This the Only Option Available for an 'Accidental American'?" *CCH International Tax Journal*, January 2014.
- Contributing author. "[Mexico's Proposed Tax Reform: International and Cross border Highlights](#),"



October 2013.

- "Acumulación del Estímulo Fiscal de Ciencia y Tecnología," Puntos Finos, January 2012.