

## Agustin Ceballos

San Diego, California  
Shareholder

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### **Areas of Practice & Industry Specialties**

Corporate Law; Tax, Benefits and Estate Planning



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Agustin Ceballos is a Shareholder in the Firm's San Diego office and a member of the Corporate and Tax, Benefits and Estate Planning practice groups.

### Representative Work

- Advise on multi-generation succession planning for foreign nationals
- Counsel clients on cross-border estate, gift and generation skipping tax planning and compliance
- Advise foreign financial institutions and non-financial foreign entities (including corporate service providers, funds, trust companies, and other financial intermediaries) to ensure proper compliance with FATCA and CRS
- Represent clients on initial structuring of U.S. and Mexican investments
- Provide counsel to estates of foreign decedents with U.S.-situs property
- Advise foreign investors on the U.S. state and federal tax implications of operating a business
- Represent financial institutions with respect to the U.S. tax treatment of foreign account holders
- Provide counsel to clients on tax-free reorganizations involving cross-border mergers
- Advise clients on withholding obligations (and applications for reduced withholding) on the sale of U.S. real property interests held by foreign investors
- Represent and advise entities and individuals in audits with the IRS, Franchise Tax Board, and Board of Equalization
- Provide counsel to clients on streamlined and voluntary disclosure filings
- Advise clients on pre-immigration tax strategies and on renouncing U.S. citizenship

### Awards and Honors

- Fulbright Garcia-Robles Scholarship
- Selected to *Best Lawyers in America* – Ones to Watch 2024

### Professional Involvement

- State Bar of California, International & Taxation Law Sections
- San Diego County Bar Association
- Executive Committee International Law and Immigration Section | California Lawyers Association

## Publications

- Enforcement Of International Tax Reporting Is Heating Up, *Law360*, October 23, 2023
- FBARs, FATCA, and Foreign Nationals: Where are We Headed?, *Buchalter Client Alert*, August 29, 2023
- Guidance Needed Regarding Federal Estate Taxation of Exchange Traded Funds Owned by Nonresident Aliens, *Washington, D.C. Delegation Set*, May 1, 2016
- FATCA: A Primer and Current Practical Developments, *Procopio*, May 1, 2015
- Mexico's Proposed Tax Reform: International and Cross border Highlights, *Procopio*, October 1, 2013

## Presentations

- Speakers, "Impuestos en Estados Unidos / The U.S. Tax System," Seminario de Tributación Internacional, March 5, 2024
- Speakers, "Doing Business in the U.S. by Foreign Persons and U.S. Taxation for Foreign Investors," Colegio de Contadores Públicos de México, February 27, 2024
- Speakers, "CFCs and Subpart F / GILTI / Form 5471," Colegio de Contadores Públicos de México, February 22, 2024
- Speakers, "FATCA, FBARs and CRS / Beneficial Ownership / Corporate Transparency Act," Colegio de Contadores Públicos de México, February 20, 2024
- Presenter, "Estate Planning for Non-Citizen Non-Residents," Colegio de Contadores Públicos de México, February 15, 2024
- Speakers, "U.S. Probate for Foreign Individuals," Colegio de Contadores Públicos de México, February 13, 2024
- Presenters, "U.S. Taxation of Individuals / Chapter 3 / Application of Tax Treaties / Real Estate Investments in the U.S. by Foreign Persons," Colegio de Contadores Públicos de México, February 8, 2024
- Speakers, "FATCA, FBARS and Financial Crimes," USD School of Law, November 30, 2023
- Speaker, "Taxation class," Universidad Panamericana, October 27, 2023
- Speaker, "U.S.A. Structures for Mexican Investors," Jornada Internacional, September 20, 2023
- Panelist, "International Business and Tax," The University of San Diego School of Law, September 14, 2023
- Presenter, "FATCA & CRS: Practical Considerations," University of San Diego School of Law – Procopio International Tax Institute, October 20, 2016
- Co-Presenter, "Withholding Tax," University of San Diego School of Law – Procopio International Tax Institute, October 29, 2014

## Education

Mr. Ceballos earned his law degree, *summa cum laude*, from Universidad de Noroeste in Hermosillo, Sonora, Mexico. He pursued post-graduate studies in Taxation Law at the Escuela Libre de Derecho in Mexico City, Mexico. He earned LL.M. in International Taxation, with distinction, from Georgetown University Law Center in Washington, DC.

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## Bar Admissions

- California

## Court Admissions

- United States Tax Court

### **Languages**

- Spanish