





Agustin Ceballos

Associate

 ceballos@scmv.com

 619.685.3036

 619.702.6896

Mr. Ceballos is an associate in the firm's Business Department. His practice focuses on international estate planning, cross-border tax and corporate matters, advising on tax reporting and compliance, and tax controversy. Mr. Ceballos is originally from Hermosillo, Sonora, Mexico, and is fluent in both Spanish and English.

Practice Groups

- Business Law
- International Finance, Investment & Tax
- Estate Planning & Administration
- Transactional Tax Planning & Tax Controversy
- Cross-Border

Education

Mr. Ceballos earned his law degree, *summa cum laude*, in June 2003 from *Universidad del Noroeste* in Hermosillo, Sonora, Mexico. In May 2007, he pursued post-graduate studies in Taxation Law at the *Escuela Libre de Derecho* in Mexico City, Mexico. In May 2008, Mr. Ceballos then earned his LL.M. in International Taxation, with distinction, from Georgetown University Law Center in Washington, DC.

Employment Background

Prior to joining Seltzer Caplan McMahon Vitek, Mr. Ceballos worked as an international tax attorney with the law firm of Procopio, Cory, Hargreaves & Savitch LLP.

Representative Matters

- Advise on multi-generation succession planning for foreign nationals
- Counsel clients on U.S. income, gift and estate tax reporting 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

Professional Affiliations & Admissions

- United States Tax Court
- State Bar of California, International & Taxation Law Sections
- San Diego County Bar Association
- Admitted to practice law in Mexico (2003)
- Admitted to practice law in California (2013)

Publications & Speaking Engagements

- Presenter, "FATCA & CRS: Practical Considerations," University of San Diego, Procopio International Tax Institute, October 19, 2016
- Co-author, "Guidance Needed Regarding Federal Estate Taxation of Exchange Traded Funds Owned by Nonresident Aliens," State Bar of California, Washington DC Delegation, May 2016
- Co-presenter, "Withholding Tax," University of San Diego, Procopio International Tax Institute, October 29, 2014
- Contributing author, "Mexico's Proposed Tax Reform: International and Cross border Highlights," October 2013