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Abogados

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Tijuana, Mexico

Stephanie Uribe Villamil

International Tax / U.S.-Mexico Cross-Border Tax / Tax Planning and Controversy

Of Counsel

EDUCATION

- Master of Laws (LL.M.) in International Tax Law, Vienna University of Economics and Business, Vienna, Austria (2019); cumulative GPA A-/A+
- Postgraduate studies in Mexican Tax Law (Tax and Customs Law), Escuela Libre de Derecho, Mexico City (2014)
- Law Degree (Licenciatura en Derecho), Facultad Libre de Derecho de Monterrey, Nuevo León (2009); graduated with honors and recipient of the Law Program Excellence Scholarship

LANGUAGES

- Spanish (native)
- English (professional proficiency)
- French and German (limited working proficiency)

KEY COMPETENCIES

- International Tax
- U.S.-Mexico Cross-Border Tax
- Tax Planning and Controversy

PROFESSIONAL EXPERIENCE

Stephanie Uribe Villamil is Of Counsel at Matus Ruiz y Asociados and an international tax attorney with more than 15 years of experience in Mexican and international tax matters and approximately three years of experience in U.S. tax matters. She is licensed to practice law in Mexico (2011) and California (2026), and is an IRS Enrolled Agent (2023). Her practice focuses on U.S.-Mexico cross-border tax, domestic and international tax planning, tax treaty analysis, tax residency and permanent establishment, withholding, acquisitions and tax due diligence, corporate reorganizations, and tax risk management. She also advises domestic and foreign clients on cross-border trade, Mexican digital tax provisions, and cryptocurrency-related Mexican tax matters.

From 2022 to 2024, Stephanie served at Freeman Law, PLC as an Enrolled Agent, Law Clerk, and Counsel of the Mexican Office. She supported U.S. attorneys on federal tax, transactional, and tax litigation matters, including tax research, preparation of tax memoranda, and drafting of U.S. Tax Court petitions. As an Enrolled Agent, she assisted with Offers in Compromise, Streamlined Filing Compliance Procedures, and federal tax compliance matters. She also advised on Mexican tax aspects of U.S.-Mexico cross-border matters, including tax residency, permanent establishment, withholding, treaty application, and cross-border transactions.

Before Freeman Law, Stephanie was a Senior Tax Associate at Santamarina y Steta, S.C. (2016-2022) and a Senior at Ernst & Young (2011-2016), after beginning her career at Chevez, Ruiz, Zamarripa y Cía. (2009-2010). Her Mexican tax experience includes acquisitions and due diligence, transfers of companies and assets, mergers, spin-offs, corporate reorganizations, cross-border tax planning, analysis aimed at mitigating double taxation, tax agreements for domestic and foreign entities, and tax advice for cross-border businesses.

She has been recognized by Best Lawyers for Tax Law in Mexico (2023-2025). She published her Master's thesis, "Taxation of Capital Gains: The Substantial Participation Clause in Article 13(5)," in Special Features of the UN Model Convention: Schriftenreihe IStR, Band 117, and is the author of "Foreign Public Debt – Should Foreign Public Debt be Considered as Interest for Mexican Tax Purposes?", published in Puntos Finos (October 2012, Ernst & Young), among other tax articles. She has been a panelist in discussions hosted by the IFA and U.S. law firms such as Procopio and Freeman Law, focused on U.S.-Mexico cross-border tax issues.

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She originated the client relationship and, as part of the tax team, reviewed the purchase and sale agreement in GIS's approximately US$300 million sale of Vitromex to Mohawk Industries, focusing on U.S. tax aspects. She participated as part of tax teams advising multinational companies, including Riot Games, General Motors, and PayPal. She was a Professor of Tax Law at the Instituto Tecnológico Autónomo de México (ITAM) in 2022. Her professional affiliations have included the International Fiscal Association (IFA) and Barra Mexicana, Colegio de Abogados; she is a member of Phi Delta Phi International Legal Honor Society.

REPRESENTATIVE EXPERIENCE

- **Corporate Restructuring for Foreign Pension Fund Investments — USD $441M**
  Designed and implemented a corporate restructuring involving the Mexican investments of a foreign pension and retirement fund. The reorganization was structured to safeguard the fund's investments in Mexico, which were subject to a preferential Income Tax regime. The transaction value exceeded USD 441 million.
- **Renewable Energy Projects and VAT Recovery Strategy — USD $25M**
  Represented the tax interests of a foreign corporation and its Mexican subsidiaries in connection with the construction, development, and commencement of operations of two renewable energy projects in Mexico. Implemented a strategic legal framework that enabled the recovery of USD 25 million in VAT favorable balances generated during pre-operational periods.
- **CERPI Issuance on the Mexican Stock Exchange — USD $150M**
  Acted as tax counsel in the issuance of Investment Project Trust Certificates (Certificados Bursátiles Fiduciarios de Proyectos de Inversión – CERPI) listed on the Mexican Stock Exchange, for an aggregate amount of up to USD 150 million.