



**ANDRES
VALLEJO**

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EDUCATION

J.D., 1999
University of California,
Berkeley

B.S., 1996
University of California,
Riverside, summa cum laude

COURT ADMISSIONS

California
U.S. Tax Court

Andres has more than two decades of tax litigation experience, with a focus on the resolution of state and local tax (“SALT”) controversies through negotiation and litigation. Andres has represented clients in various states and local jurisdictions at all levels of administrative and judicial review and has extensive trial and appellate experience. He also advises clients regarding the state and local tax consequences of business transactions. His experience includes matters involving franchise and income taxes, sales and use taxes, various excise taxes, tobacco taxes, property taxes, gross receipts taxes, and insurance taxes, among others. Andres regularly litigates constitutional issues such as discrimination against interstate commerce, apportionment, nexus, remedies for unconstitutional taxes and unitary combination. He also regularly handles state residency cases.

Andres is a nationally recognized leader in the SALT field. He is a frequent speaker on state and local tax issues and has authored various articles in publications such as State Tax Notes and Tax Management Multistate Tax Report. Andres is continuously recognized for his work in various legal publications, including in Legal 500, where clients note him as “a very bright individual, technically savvy and with a high moral standing.”

While earning his degree at the University of California, Berkeley, School of Law, Andres was an associate editor of the California Law Review. He started his legal career as a summer associate at Morrison & Foerster LLP, where he joined the firm’s SALT group as an associate in September 1999 and became an equity partner in January 2008. He left Morrison & Foerster in February 2017 and joined the SALT group at Reed Smith LLP as an equity partner. He left Reed Smith in January 2021 to co-found Vallejo Antolin Agarwal & Kanter LLP.

When not laser-focused on getting legendary results for his clients, Andres enjoys traveling and hiking with his wife, Lily. Together they’ve hiked the likes of Mt. Kilimanjaro (Tanzania), The Inca Trail to Machu Picchu (Peru), The Wuyi Mountains (China), The Sydney Harbour Bridge (Australia), Valle del Cocora (Colombia), Dunn’s River Falls (Jamaica), The Kalalau Trail (Kauai), Zion National Park (Utah), The Grand Canyon (Arizona), and Half Dome (California), among others. Their next destination is Mt. Fuji in Japan. Andres and Lily are also opera lovers and have traveled the world over chasing after their favorite operas. Andres enjoys skydiving, too, but has given it up to avoid giving Lily a heart attack.