

Norma Chayo Dichi

Associate



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Tax

Mergers and Acquisitions

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Washington, DC

Norma advises clients on tax structuring and other aspects of domestic and cross-border business transactions, including mergers and acquisitions, taxable and tax-free spinoffs, joint ventures, public and private offerings of securities, organization and operation of investment funds, and investments by tax-exempt and non-US investors.

Before joining Cooley, Norma worked for nine years in the tax practice of a top law firm in Mexico, advising domestic and international corporations, financial institutions, pension funds, qualified investors, and high-net-worth individuals on transactional and nontransactional tax matters. Her work encompassed inbound and outbound transactional projects involving US law and US counterparties. She supported clients in matters of tax policy, private letter rulings, Mutual Agreement Procedures (MAPs), tax refunds, the Foreign Account Tax Compliance Act (FATCA), and the Common Reporting Standard (CRS). Additionally, Norma gained direct experience in international tax law and policy matters during her one-year tenure at the Organisation for Economic Co-operation and Development (OECD) in Paris, France.

Norma completed her law degree in Mexico and graduated from the LLM program in taxation at Georgetown University in Washington, DC, where she was one of only seven Graduate Tax Scholars. In 2024, she won the 23rd American Bar Association Law Student Tax Challenge competition, receiving first prizes for both the best oral round and best written submission.

Publications

- Author, "International Tax Transparency Standards and the Tackling of Illicit Financial Flows," IBFD Bulletin for International Taxation 78 (8), pp. 306 – 315, 2024
- Co-author, "La Convención Alianza del Pacífico y los Fondos de Pensiones" ("The Pacific Alliance Convention and the Pension Funds"), Puntos Finos, October 2023
- Author, "New Mexican Tax Obligation: Identification of Beneficial Owners," International Bar Association, March 2023
- Co-author, "AEOL: México Recibe Resultados Satisfactorios de su Evaluación Legislativa" ("AEOL: Mexico Receives Satisfactory Results in its Legislative Assessment"), Puntos Finos, March 2021
- Co-author, "Hospitales - Un Nuevo Rubro de Inversión para la Fibra-E" ("Hospitals – A New Sector for Mexican Energy and Infrastructure Investment Trusts"), Puntos Finos, February 2021
- Co-author, "FATCA y CRS para Fibras Inmobiliarias y Vehículos Subsidiarios" ("FATCA & CRS for Mexican Real Estate Investment Trusts and Subsidiary Vehicles"), Puntos Finos, April 2019

Education

Education

Georgetown University Law Center

LLM, Taxation, Graduate Tax Scholar, dean's list, with distinction, 2024

Escuela Libre de Derecho (ELD)

Specialization course, Taxation, 2019

Instituto Tecnológico Autónomo de México (ITAM)

Postgraduate studies, Accounting and Finance, 2018

Universidad Anáhuac México Campus Norte

LLB, Corporate Law, 2016

Admissions & Credentials

Mexico

Not admitted to practice in Washington, DC

Supervised by active members of the Washington, DC Bar

Rankings & Accolades

American Bar Association Law Student Tax Challenge: LLM Division – 1st Place and Best Written Submission (2024)