



## Daniela Morales

### Junior Associate



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Guatemala



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Daniela Marie Morales Futch joined Mayora & Mayora in May 2026 as a Junior Associate in the Tax and Administrative Law practice.

She has experience in tax administrative proceedings, administrative litigation, regulatory analysis, drafting legal documents, and handling matters before administrative and judicial authorities.

### Professional Experience

Participated in tax administrative proceedings, regulatory analysis, and administrative litigation matters.

Experience preparing legal briefs, administrative appeals, legal opinions, and supporting tax controversies.

Has assisted matters involving corporations, maquila operations, and export companies.

### Education

Postgraduate Degree in Corporate and Tax Law  
[Universidad del Istmo, Guatemala \(2022\)](#)

LL.B., Attorney-at-Law and Notary  
[Universidad del Istmo, Guatemala \(2024\)](#)

### Memberships

- Member  
[Guatemalan Institute of Tax Law \(2025–Present\)](#)

### Practice Areas

- Tax Law
- Administrative Law
- Customs Law
- Administrative and Tax Litigation