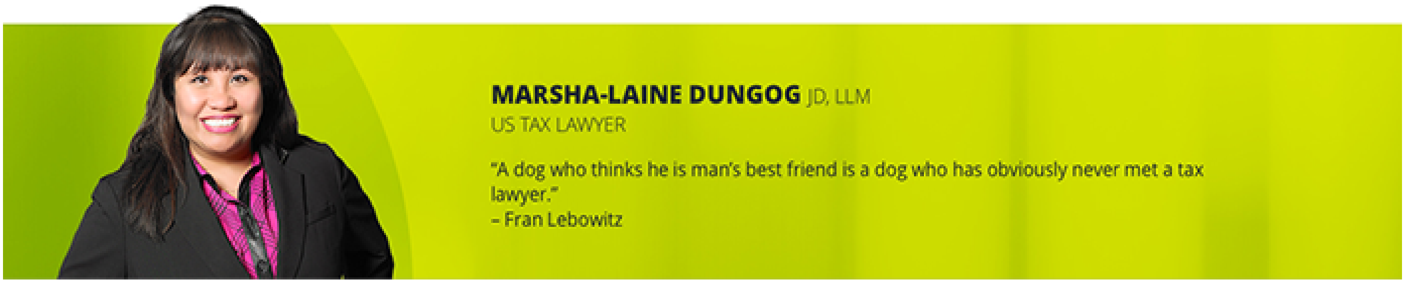
Marsha-laine Dungog JD, LLM

Director, US Tax Law



When it comes to tax, our clients seek balance, and that's what they get with Marsha, along with her infectious sense of humour and the uncanny ability to provide levity to any situation. Whether it's a complex tax audit, litigation matter, or business deal, clients gain clarity on their overall tax situation with Marsha's solutions-oriented approach. Her diverse cross-border experience and knack for effective communication enables her to instil focus and clarity to complicated situations, allowing clients to understand the issues, evaluate their options, and move forward with confidence.

Contact

403.693.5107
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Areas of expertise

• Corporate tax
• Corporate reorganizations
• International tax planning
• Mergers & Acquisitions / Divestitures
• US taxation services

Qualifications:

- Bar Admissions:
  Michigan, 2005
  United States Supreme Court, 2004
  Michigan Supreme Court, 1999
  California Supreme Court, 1996
  United States Tax Court, 1999United States Ninth Circuit Court of Appeals, 1996
  California, 1996
- LLM in Taxation Law, Georgetown University Law Centre, *with distinction*, 1999
- J.D., Golden Gate University School of Law, *with honors*, 1996
- Certificate of Specialization in International Legal Studies, 1996
- BA in Political Science (Honors Program), University of the Philippines, *with honors*, 1993

Professional affiliations:

- California Bar Association
- Michigan Bar Association
- Financial Industry Regulatory Authority (FINRA)

Publications:

- Co-Author – "What U.S. Workers Need to Know About Australian Superannuation Plans", Bloomberg BNA, July 7, 2017
- Author – "How the super reforms impact US expats", SMSF Adviser Magazine, May 12, 2017
- Co-Author – "The United States Income Tax Treatment of Australian Superannuation Funds Owned by U.S. Persons (Part 1 of 2)" California Tax Lawyer, Vol. 25, No. 3, Summer/Fall 2016
- Co-Author – "U.S. Income Tax Treatment of Australian Superannuation Funds", Tax Notes International, Vol. 84, No. 2, October 10, 2016
- Author – "Foreign Investors in US Film Deals: FATCA & FBAR", work in progress with the LA Lawyer (for publication), 2015
- Author – "Federal Tax Issues of Foreign Investors in Film Financing Deals", LA Lawyer, August 2009
- Co-author –"IRS Tightens Disclosure, Registration and List Maintenance Requirements for Tax Shelters", Pillsbury Winthrop Affordable Housing and Community Development Publication, Issue 3, 2004
- Author – "Streamlined Sales and Use Tax System: Adoption of Landmark Multistate Agreement", Pillsbury Winthrop State and Local Tax Bulletin, November 2002
- Author – "State Sales Tax Treatment of Bundled Transactions Involving the Purchase of Discounted Cellular Phones and Telecommunications Services", Pillsbury Winthrop State & Local Tax Bulletin, September 2001

Speaking engagements and presentations:

- Instructor – "Taxation of Individuals Living Abroad, AICPA Indiana Chapter", Indianapolis, Indiana, November 3, 2016
- Co-Presenter – "US Taxation of Foreign Retirement Plans", University of San Diego – Procopio International Taxation Institute 2016 International Update: US-Mexico-Canada Cross Border Tax Issues, October 20-21, 2016
- Co-Presenter – "US-Canada Income Tax Treaty: Tax Treaty Tickle Points", Council on State Taxation 2016 Canadian Tax Workshop, Detroit, Michigan, September 21-23, 2016
- Co-Presenter – "Tax Efficient Charitable Giving", Moodys Gartner Webinar, September 19, 2016
- Co-Presenter – "United States Taxation of Superannuation Funds for Members with a US Connection", Australian Tax Institute 2016 National Superannuation Conference, Melbourne, NSW, August 23-25, 2016
- Co-Presenter – "Tax for U.S. Citizens in Australia", Brisbane –Sydney-Melbourne, Australia, August 22-24, 2016
- Co-Presenter – "US Taxation of Superannuation Funds", California State Bar Association DC Delegation, Washington, DC, May 2016
- Co-Presenter – "Residence, Citizenship, and Liability for Tax: US and Canada Rules", Canadian Young Practitioners, Canadian Tax Foundation, Edmonton, Alberta, June 7, 2016
- Presenter – "Canadian Tax Matters of Interest for the International Private Client", U.S. Commercial Service Breakfast Business Briefing, Calgary, Alberta, June 1, 2016
- Co-Presenter – "Cross-Border Planning: Common Issues For Tax Practitioners", Canadian Institute Trusts & Estates Forum, Calgary, Alberta, December 8, 2015
- Instructor – 2-Day Intensive International Tax Course on Taxation of Corporations and Taxation of Individuals Living Abroad, AICPA New Jersey Chapter, December 2015
- Panelist – "What Happens When They Change the Rates on US", California State Bar Mergers & Acquisitions

In the News:

- Co-Anchor – The WGVU Morning Show with Shelley Irwin, NPR-WGVU FM 88.5 Grand Rapids/ FM 95.3 Muskegon, March 31, 2014
- Panelist – "Business Happens in Heels", The WGVU Morning Show with Shelley Irwin, NPR-

WGVU FM 88.5 Grand Rapids/ FM 95.3 Muskegon, December 3, 2013