

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

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Areas of expertise

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

Qualifications:

Student At Law, Alberta Law Society (Canada), June 2018

- Bar Admissions:
 - Michigan, 2005
 - United States Supreme Court, 2004
 - Michigan Supreme Court, 1999
 - California Supreme Court, 1996
 - United States Tax Court, 1999
 - United 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:

- Member, Canadian Business Chicks, 2018
- Board Member, AmCham West, 2018

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

Publications:

- Author, [“New IRS Campaigns on Withholding and International Tax Compliance”](#), May 23, 2018
- Co-Author, “Clarifying Subpart F and PFIC Income Inclusion Upon Renunciation of US Citizenship under Code Sections 877A, 951, 965 and 1291”, Whitepaper submitted to the California Bar’s International Taxation Committee for Washington DC Delegation presentation before the US Internal Revenue Service Chief Counsel’s Office; US House Ways & Means Committee, US Senate Finance Committee, US Tax Court and US Department of Treasury, May 6-7, 2018
- Co-Author, The Impact of US Tax Reform on Australian Superannuation Funds and Beneficiaries, Tax in Australia Vol. 52, Issue 9, by The Tax Institute, April 2018
- Co-Author, [The Impact of Select US Tax Reform Provisions on Australian Superannuation Funds and Its Beneficiaries](#), February 26, 2018
- Co-Author, [The Top Ten US Tax Reform Changes That Will Impact Everyday Canadians](#), January 18, 2018.
- Co-Author, The U.S. Income Tax Treatment of Mexican Retirement Funds Owned by U.S. Persons, 453 Tax Management Compensation Planning Journal Issue No. 11, November 3, 2017
- Author, [“The “Super” Reason Australians Are Renouncing Their US Citizenship”](#), SMSF Adviser Strategy, Sept. 25, 2017
- Co-Author, [“What US Workers Need to Know About Australian Superannuation Plans”](#), Bloomberg BNA Tax Management Compensation Planning Journal, Vol. 45, No. 7 p. 183 (July 7, 2017). Also republished in Bloomberg BNA Tax Management International Journal, Vol. 46, No. 437 (Aug. 11, 2017).
- Co-Author, [“A guide to the Australian super system for US expats”](#), SMSF Adviser Strategy, July 7, 2017
- Author – [“How the super reforms impact US expats”](#), SMSF Adviser Magazine, May 12, 2017
- Co-Author, “US Taxation of Mexican AFORES”, Whitepaper submitted to the California Bar’s International Taxation Committee for Washington DC Delegation presentation before the US Internal Revenue Service Chief Counsel’s Office; US House Ways & Means Committee, US Senate Finance Committee, US Tax Court and US Department of Treasury, May 2-4, 2017
- Co-Author – [“U.S. Income Tax Treatment of Australian Superannuation Funds”](#), Tax Notes International, Vol. 84, No. 2, October 10, 2016
- 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
- Author, [“U.S. Taxation of Australian Superannuation Funds: When the Super is NOT so super after all”](#) Moodys Gartner Blog, July 27, 2016
- Co-Author, “US Taxation of Australian Superannuation Funds”, Whitepaper submitted to the California Bar’s International Taxation Committee for Washington DC Delegation presentation before the US Internal Revenue Service Chief Counsel’s Office; US House Ways & Means Committee, US Senate Finance Committee, US Tax Court and US Department of Treasury, May 2-4, 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, [State Sales Tax Treatment of Bundled Transactions Involving the Purchase of Discounted Cellular Phones and Telecommunications Services”](#), Pillsbury Winthrop State & Local Tax Bulletin, Sept. 2001

- Author, [Streamlined Sales and Use Tax System: Adoption of Landmark Multistate Agreement](#)", Pillsbury Winthrop State and Local Tax Bulletin, Nov. 2002

Speaking engagements and presentations:

- Presenter, "Canadian Tax Matters of Interest for the International Private Client", U.S. Commercial Service Breakfast Business Briefing, Calgary, AB, Canada, June 13, 2018
- Presenter- "US Tax Reform: Transition Tax and GILTI", MGTL University, Mount Royal University, Calgary, AB Canada, June 12, 2018
- Presenter – "US Tax Considerations for Canadian Businesses Expanding into the United States", SelectUSA Canada Conference Program, Calgary, AB, Canada, April 12, 2018
- Presenter – "A Deep Dive Into What Planners Need to Know When Dealing with Our Foreign Neighbors", 26th California Trusts & Estates Conference, California Bar Tax Section, San Francisco, CA, March 15-16, 2018
- Presenter - "US Tax Reform for Canadians Explained in Plain English", Moodys Gartner Tax Law, Calgary. Canada, February 2, 2018
- Presenter – "A Deep Dive Into What Planners Need to Know When Dealing with Our Foreign Neighbors", California Tax Section Annual Conference, Carlsbad, CA, November 3, 2017
- Presenter – "Canadian Tax Matters of Interest for the International Private Client", U.S. Commercial Service Breakfast Business Briefing, Calgary, AB, Canada, June 14, 2017
- Presenter, "Planning for Successful Entry into the United States: When Tax and Immigration Collide", American Chamber of Commerce (Calgary & Edmonton Chapters), Alberta, Canada, March 28, 2017
- Instructor - AICPA International Tax Seminar Course on Taxation of Individuals Living Abroad for AICPA Chapter in Indianapolis, Indiana USA, November 2016
- Instructor – "Taxation of Individuals Living Abroad, AICPA Indiana Chapter", Indianapolis, Indiana, November 3, 2016
- Presenter - "US Taxation of Foreign Retirement Plans," University of San Diego-Procopio International Taxation Institute 2016 International Tax Update: US-Mexico-Canada Cross Border Tax Issues, San Diego, California USA, 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
- Presenter- "Tax Efficient Charitable Giving Webinar", Moodys Gartner Tax Law, 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 – "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, AB, Canada, June 1, 2016
- Co-Presenter – "US Taxation of Superannuation Funds", California State Bar Association DC Delegation, Washington, DC, May 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
- Presenter - "Common Cross-Border Issues for Tax Practitioners", The Canadian Institute's Trusts and Estates Forum, Calgary AB, December 8, 2015
- Instructor - AICPA International Tax 2-Day Intensive Seminar (Corporate & Individual) for AICPA

New Jersey Chapter in Voorhees, New Jersey USA, December 2014

- Panelist- "What Happens When They Change the Rates on Us", California State Bar Mergers & Acquisitions Presentation, San Francisco, June 2009
- Panelist – "What Happens When They Change the Rates on US", California State Bar Mergers & Acquisitions

In the News:

- Marsha Laine Dungog is quoted in a Tax Notes article entitled "U.S. House Bill Proposes Residency-Based Tax Regime ", December 21, 2018, [Tax Notes](#)
- Marsha Laine Dungog is quoted in an Accounting Today article entitled "TCJA's transition tax could hit cross-border biz owners ", January 23 2018, [Accounting Today](#)
- Marsha Laine Dungog is quoted in an SMSF Adviser article entitled "SMSFs warned on new IRS compliance campaign", November 10, 2017, [SMSF Adviser](#)
- 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