withersworldwide

Marsha Laine Dungog

PARTNER | SAN FRANCISCO

MARSHA.DUNGOG@WITHERSWORLDWIDE.COM

+1 415 872 3206

SECRETARY CARLY MYERS

CARLY.MYERS@WITHERSWORLDWIDE.COM

+1 415 872 3217

Marsha is a partner in the private client and tax team and is the Office Managing Director of the San Francisco Office.

Marsha provides US international income, trusts and estate tax planning for high net worth individuals, and family businesses based in the US and abroad with respect to their cross-border assets, investments and activities. She also advises trustees, executors and fiduciaries as well as financial, tax and legal advisors on international tax exposures and reporting obligations for beneficiaries and heirs of trusts and estates with US connections.

Marsha's practice includes US tax planning for foreign investors, founders and entrepreneurs deriving income from US-based sources and operations, as well as tax advisory services for foreign legal, financial and tax advisors on the US taxation of foreign pensions and retirement arrangements, US-based investments and exit strategies for corporate executives, global employees and US persons living abroad.

She is an author and frequent speaker on international tax issues. Marsha has published tax technical papers that have been presented to the tax-writing committees of the US Congress and the US Treasury Department on the US taxation of Australian Superannuation Funds, Mexican AFOREs and Canadian registered plans (RESPs and RDSPs). She has also spoken at international conferences and seminars in the US, Canada and Australia on the US taxation of foreign pensions and retirement, cross-border estates and trusts, international withholding and compliance enforcement initiatives, IRS voluntary disclosure programs and U.S. expatriation and green card termination alternatives.

Prior to joining Withers, Marsha was a director at a large accounting firm in San Francisco providing international tax consulting and compliance services to high net worth clients with a global footprint, businesses and entrepreneurs. She also worked in Canada providing US tax advisory and compliance services for global high net worth individuals, cross-border families and businesses.

Marsha is a public arbitrator for the US Financial Industry Regulatory Authority (FINRA) and instructor in US international tax for the American Institute of Certified Public Accountants (AICPA). Marsha is ranked in the 2022 Chambers High Net Worth Guide in the area of Private Wealth Law - Northern California. In 2018, she was recognized by the Canadian Business Chicks as a Woman of Inspiration (Authentic Leader Category) and in 2020, by the California Society of CPAs as a Woman to Watch (Experienced Leader Category).

Talks

- 'Calling all Brits! Updates on International Tax & Estate Planning, UK Pensions, Immigration and More! - Everything Expats Need to Know,' British-American Business Council - April 26, 2023, panelist
- 'US Tax Treatment and Reporting of Cross-Border Pensions and Retirement Plans,' USC 2023 Tax Institute - January 24, 2023, co-presenter
- 'Planning for US Persons with Foreign Assets,' Redwood Empire Estate Planning Council in Sonoma, CA - January 4, 2023, co-presenter
- 'What Every Estate Planner Needs to Know When Contacted by an Alien,' STEP Silicon Valley - November 16, 2022, co-presenter
- 'Controversies: Foreign Trusts and Gifts - Reporting Obligations, Compliance Issues and Challenging Those Egregious Penalties!' Hawaii Tax Institute 59th Annual In-Person Conference - November 6, 2022, co-presenter
- 'Planning with our Neighbors: U.S.-Mexico-Canada a Multinational Case Study,' California Lawyers Association 2022 Annual Tax Meeting - November 4, 2022, co-presenter
- 'Tax Treaties for the Estate Planner,' California Lawyers Association 2022 Annual Tax Meeting - November 4, 2022, co-presenter
- 'What every estate planner needs to know when contacted by an alien,' Kasner Symposium - September 8, 2022, co-presenter
- 'Foreign trusts and gifts - Reporting obligations, compliance issues, and challenging those egregious penalties!' California Lawyers Association Annual Estate and Gift Tax Conference - July 29, 2022, co-presenter
- 'US tax treatment and foreign trust reporting requirements for Canadian TFSAs and Retirement Compensation Arrangements (RCAs),' California Lawyers Association DC Delegation - May 9 - 11, 2022, co-presenter
- 'Tax treatment of inheritances and donations in Mexico, United States and Canada,' La Asociación Nacional de Abogados de Empresa (ANADE) Baja California's First Tri-national Seminar - February 17, 2022, co-presenter
- 'High net worth wealth transfer - Hot topics,' University of San Francisco Tax Seminar Series: Event 1 - January 25, 2022, panelist
- 'Spotlight on California: Grow Your Business in the State Where Innovation is Born,' US Commercial Service in Australia and New Zealand and the California Governor's Office of Business and Economic Development joint event - December 1, 2021, panelist
- 'Tips and Traps (or Hot Topics) in Dealing with International Taxpayers and Reporting,' CalLawyers Taxation Law Section 2021 Annual Meeting of the California Tax Bar and California Tax Policy Conference - November 4, 2021, co-presenter
- 'Hot Topics in Dealing with International Taxpayers and Reporting,' Sacramento Estate Planning Council - October 27, 2021, speaker
- 'LLC plus blocker - Australian businesses entering the US market,' Tax Talks Podcast - October 26, 2021, speaker
- 'Planning for US persons with foreign assets,' San Francisco Estate Planning Council - September 22, 2021, co-presenter
- 'Cross-Border Trusts and Estates: Tax 101,' Andersen in Canada webinar - September 21, 2021, panelist

- 'Does mateship really transcend borders? A discussion on U.S. and Australian legal and tax treatment of cross-border assets,' The Tax Institute's 2021 Death... & Taxes Conference - September 16, 2021, presenter
- 'Cross Border Investing and Planning Techniques - Triumphs and Tragedies II,' CalCPA presentation - August 19, 2021, co-presenter
- 'U.S. and Australian Legal and Tax Treatment of Cross-Border Assets,' Australian Tax Institute panel - August 1, 2021, presenter
- 'Cross Border Investing and Planning Techniques - Triumphs and Tragedies I,' CalCPA presentation - June 24, 2021, co-presenter
- 'Hot Topics on Dealing with International Taxpayers and Tax Treatises,' California Lawyers Association's Annual Estate and Gift Tax Conference - May 28, 2021, panelist
- 'Common cross-border income and estate planning issues when dealing with Canadians and Australians,' San Francisco Tax Club presentation - May 6, 2021, presenter
- 'US Tax Classification and Reporting Issues with Cross-Border Retirement Plans, Stock Options and Pensions,' STEP Los Angeles - US Taxation of Foreign Pensions - January 21, 2021, co-presenter
- 'What's next: 2021 foresight for individuals with US-Asia Pacific ties,' Withers webinar - January 13, 2021, co-presenter
- 'What's next: 2021 foresight for individuals with US-transatlantic ties,' Withers webinar - December 16, 2020, co-presenter
- 'Overview of US Estate Tax Regime,' presentation for Australian advisor audience - November 17, 2020, presenter
- 'Lesson 7: Cross Border Retirement Account Transfers,' Global Financial Planning Institute Master Class in 'US Inbound/Outbound International Financial Planning' - November 12, 2020, co-presenter
- 'Lesson 4: Treaties - Tax, Social Security and Estate Taxes,' Global Financial Planning Institute Master Class in 'US Inbound/Outbound International Financial Planning' - October 22, 2020, co-presenter
- 'U.S.-AUS cross-border estate planning,' Victoria Wealth Management webinar - October 8, 2020, presenter
- 'Stuck in Lodi When You are From Rome or Timbuktu,' 16th Annual Jerry A. Kasner Estate Planning Symposium - September 25, 2020, co-presenter
- 'People in Tax,' American Bar Association Tax Section (Podcast) - July 2020
- 'Crossing Borders with COVID-19,' Tax Yak Podcast (Episode 38) - April 9, 2020
- 'What Happens To My International Assets When I Die?' Australian Unity Podcast (Episode 3) - March 17, 2020
- 'A Dive Down Under and Just Yonder-What Planners Need to Know When Dealing with the IRS,' STEP Victoria, Australia - February 2020, presenter
- 'US tax issues: a business perspective,' Tax Yak Podcast (Episode 37) - February 20, 2020
- 'Cross Border Estate Planning & Administration Challenges for Australians and U.S. Citizens,' Deakins University (Melbourne) and Victoria Wealth Management - February 2020, presenter
- 'US Tax and Immigration Planning for Australians Acquiring U.S. Citizenship, Green Cards and Non-Immigrant Visas,' STEP Queensland - February 2020, presenter
- 'Taxation of Foreign Pensions: Application of IRC Section 402(b) and Avoiding Penalties for Non-Compliance,' Strafford Seminars - October 30, 2019, co-presenter
- 'Canadian Tax Matters of Interest for the International Private Client,' U.S. Commercial Service Breakfast Business Briefing, Calgary, AB, Canada - June 12, 2019, presenter
- 'How to Handle US Pensions Owned by Canadians,' MGTL University, Mount Royal University, Calgary, AB Canada - May 31, 2019, presenter
- 'U.S. and Canadian Personal Tax Considerations When Moving Across the Border,' 2019 Prairie Provinces Tax Conference & Webcast, Canadian Tax Foundation, Calgary, AB Canada - May 27, 2019, co-presenter
- 'When the IRS Goes Down Under: US Worldwide Taxation of Australians with US Connections,' Society of Trusts and Estates Practitioners (STEP) Australia National Conference, Brisbane NSW, Australia - May 15-17, 2019, presenter

- 'Advocating for Exemption of Canadian RESPs and RDSPs from U.S. Foreign Trust Reporting Requirements,' California Lawyers Association - Washington DC Delegation, District of Columbia, United States - May 5-7, 2019, co-presenter
- 'Owning US Property the Canadian Way,' RBC (Georgia) -Lennar-Remax/Excalibur Homeowner Seminars, Scottsdale-Mesa-Goodyear, Arizona United States - March 5-7, 2019, co-presenter
- 'Trump, Taxes & Cannabis,' RBC Private National Banking Conference, Toronto ON, Canada - November 7, 2018, co-presenter
- 'Mastering US Tax Reporting of Foreign Retirement Account Ownership and Distributions,' Strafford Seminars - October 3, 2018, co-presenter
- 'Is there Life After Wayfair? Top 10 Tips for Canadian Remote Sellers with US Customers,' - September 28, 2018, co-presenter
- 'C-Suite Executive Cross Border Issues for Tax Directors,' COST 2018 Canadian Tax Workshop for U.S. Companies, Oakbrook IL USA - September 26-28, 2018, co-presenter
- 'IRS Campaigns; Insights from the Tax Professional and IRS,' - September 18, 2018, co-presenter
- 'Canadian Tax Matters of Interest for the International Private Client,' U.S. Commercial Service Breakfast Business Briefing, Global Petroleum Show, Calgary, AB, Canada - June 13, 2018, presenter
- 'US Transition Tax, GILTI and FDII,' MGTL University, Mount Royale 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
- 'Canadian Tax Matters of Interest for the International Private Client,' U.S. Commercial Service Breakfast Business Briefing, Calgary, AB, Canada - June 1, 2016, presenter
- 'Common Cross-Border Issues for Tax Practitioners,' The Canadian Institute's Trusts and Estates Forum, Calgary AB - December 8, 2015, 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, presenter
- 'AICPA International Tax Seminar Course on Taxation of Individuals Living Abroad for AICPA Chapter in Indianapolis,' Indiana USA - November 2016, instructor
- '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, presenter
- 'Tax Efficient Charitable Giving Webinar,' Moodys Gartner Tax Law - September 19, 2016, presenter
- 'US-Canada Income Tax Treaty: Tax Treaty Tickle Points,' Council on State Taxation 2016 Canadian Tax Workshop, Detroit, Michigan USA - September 21-23, 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
- 'US Tax for US Citizens in Australia,' Sydney-Melbourne-Brisbane - August 22-24, 2016, presenter
- 'Residence, Citizenship, and Liability for Tax: US and Canada Rules,' Canadian Young Practitioners, Canadian Tax Foundation, Edmonton, AB, Canada - June 7, 2016, co-presenter

External publications

'*Frozen Out of the Great White North: Thawing the Canadian Real Estate Iceberg*,' Withers Insight - February 3, 2023, co-authored

'*How Will Canada's Foreign Buyer Ban Impact The US?*,' Law360 - January 17, 2023, quoted

'*Bringing Home the (Canadian) Bacon: U.S. Tax and Canadian Retirement Plans*,' Tax Notes - October 17, 2022, co-author

'*Withers' Bet on Private Clients in California Is Powering US Growth*,' The Recorder (subscription required) - June 14, 2022, quoted

'*How I Made Office Managing Director: 'Find Your Purpose and Nurture Community to Build Resilience' Says Marsha Dungog of Withers*,' Law.com - February 16, 2022, featured

'*Withers Launches US-Canada Cross-Border Practice in California*,' Law.com International - December 8, 2021, featured

'*Withers launches U.S.-Canada practice in San Francisco with new team*,' Withers Insight - December 8, 2021, quoted

'*Dixon: A Cautionary Case of U.S.-Australian Tax Issues*,' Tax Notes - February 8, 2021, co-author

'Proposed Estate Tax Closing Letter Fee Earns Sigh of Relief,' Tax Notes - December 30, 2020, quoted

'*Implications for franking credits in US tax case*,' SMSF Adviser - December 17, 2020, quoted

'*Tax implications of Biden win for SMSF properties in US*,' SMSF Adviser - November 10, 2020, quoted

'*IRS removes one of four options to correct foreign reporting*,' Accounting Today - November 9, 2020, co-author

'Should Canadian RESPs and RDSPs Be Exempted From Foreign Trust Reporting Requirements?' Tax Notes Federal - July 22, 2019, co-author

'US Reporting Obligations for the Life Insurance Settlement Industry,' Conference for Advanced Life Underwriting (CALU) Report - July 2019, author

'50 Ways to Leave - Tax Considerations For Departing Canadian Individuals,' Mondaq - March 5, 2019, co-author

'Trump Transition and GILTI Tax Captures Canadian Taxpayers', The Conference for Advanced Live Underwriting (CALU) Report - March 2018 (Vol 4), co-author

'Reporting Australian Superannuation Funds As Foreign Trusts For Tax Purposes,' Mondaq - October 9, 2018, author

'New IRS Campaigns On Withholding And International Individual Tax Compliance,' Mondaq - May 25, 2018, author

'The Impact of US Tax Reform on Australian Superannuation Funds and Beneficiaries,' Taxation in Australia - April 1, 2018, co-author

'The Top Ten US Tax Reform Changes That Will Impact Everyday Canadians,' Mondaq - January 19, 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 13, 2017, co-author

'What U.S. Workers Need to Know About Australian Superannuation Plans,' Bloomberg BNA Tax Management International Journal - August 11, 2017, co-author

'What US Workers Need to Know About Australian Superannuation Plans,' BNA Compensation Planning Journal - June 29, 2017, co-author

'How the super reforms impact US expats,' SMSF Adviser - May 12, 2017, author

'U.S. Income Tax Treatment of Australian Superannuation Funds,' Tax Notes International - October 10, 2016, co-author

'The United States Income Tax Treatment of Australian Superannuation Funds Owned by U.S. Persons,' California Tax Lawyer, Vol. 25, No. 3 - September 2016, co-author

'U.S. Taxation of Superannuation Funds: When the Super is NOT so super after all,' Moodys Gartner Tax Law - July 27, 2016, author

Admissions

California, 1996

Michigan, 2005

Alberta, Canada, 2019

Education

Georgetown University Law Center, LLM in Taxation, with distinction, 1999

Golden Gate University School of Law, JD, Certificate of Specialization in International Law, with honors, 1996

University of the Philippines, BA Political Science, cum laude, 1993

Languages

English
Tagalog

Memberships

CHIEF member

San Francisco Tax Club

Canadian Tax Foundation

Australian Tax Institute

California Lawyers Association (CLA)

California Society of CPAs (CalCPA)

Michigan Bar Association

National Asian American Bar Association (NAPABA)

U.S. Financial Institutions Regulatory Authority (FINRA)

American Institute of Certified Public Accountants (AICPA)

American Chamber of Commerce (West)

Canadian Business Chicks

Key dates

Year joined: 2020

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