withersworldwide

Marissa Dungey

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Marissa is a partner in our private client and tax team.

Her practice focuses on transfer tax planning, estate planning and trust structuring for wealthy individuals and their families. Marissa works with individuals and their advisors to develop and implement sophisticated planning strategies designed to minimize gift, estate and generation-skipping transfer taxes with trust planning optimized to achieve the individual's tax and non-tax goals, including creditor protection, charitable giving and income tax efficiency. Marissa regularly advises on planning with complex assets including interests in hedge funds, private equity funds and family businesses. She also advises on estate and trust administration matters, including adapting existing trusts to improve their tax efficiency and utility.

Marissa is a Fellow of the American College of Trust and Estate Counsel (ACTEC) and active in leadership for the Real, Property, Trust & Estate Law Section of the ABA and the Estates & Probate Section of the CBA. She frequently speaks to national audiences on a breadth of topics within wealth planning, including transfer taxes, income taxation of trusts, planning with fund interests and the gift and estate tax implications of Chapter 14 relevant to business interests.

SECRETARY **STACY MATHAI** +1 203 328 2239 stacy.mathai@withersworldwide.com

TRACK RECORD

Co-Chair of the Business Investment Entities Committee for the Real Property, Trust & Estate Law Section of the American Bar Association (2018 - 2020)

Co-Vice Chair of the Business Planning Group for the Real Property, Trust & Estate Law Section of the American Bar Association (2020 – present)

Co-Vice Chair of eCLE for the CLE Committee of the Real Property, Trust & Estate Law Section of the American Bar Association (2020 – present)

Connecticut SuperLawyers Rising Star 2016-2020

ACTEC Young Leader for the Real Property, Trust and Estate Law Section of the American Bar Association, Class of 2016-2018

Co-Chair of the Non-Tax Issues Affecting the Planning and Administration of Estates and Trusts Committee for the Real Property, Trust & Estate Law Section of the American Bar Association (2016 - 2019)

Recipient of *Trusts & Estates* 2017 Distinguished Author Award in the category of Philanthropy Planning for the article 'The Rising Tide Carry CLAT'

Trust and Estate Fellow for the Real Property, Trust and Estate Law Section of the American Bar Association Fellows Class of 2014-2016

Estates and Probate Section Executive Committee Member, Connecticut Bar Association (2015 - present)

Pro Bono Committee of the Connecticut Bar Association (2013 - 2016)

ADMISSIONS

- State of Connecticut, 2009

- State of New York, 2010

PUBLICATIONS

'*Withers Bergman's Marissa Dungey Elected Fellow at ACTEC*,' Connecticut Law Tribune - November 25, 2020, featured

'Connecticut Revamps Trust Laws, Opening Door To Tax Savings And More,' Forbes - January 10, 2020, quoted

'8 things you need to know about Connecticut's new trust legislation,' Withers article – December 2019 co-author"

'Update on Connecticut estate and gift tax exemptions for 2019,' Withers article - February 2019, co-author

'Retirement Planning: Should an FLP be Dissolved Due to Changes in Estate Taxes?' Arizona Daily Star, Connecticut Post, The Mercury News, Union Leader - September 20, 2018, quoted

'The Practitioner's Comprehensive Guide to Estate Planning After Comprehensive Federal and Connecticut Tax Reform,' Connecticut Bar Association, Estates & Probate Newsletter - August 2018, co-author

'Maximizing the Increased Federal Transfer Tax Exemptions,' American Bar Association - June 2018, co-author

'How to Maximize the Increased Transfer Tax Exemptions,' Withers article - February 21, 2018, co-author

'How the New Federal and New York Estate Tax Exemption Could Affect Your Estate Plan,' Withers article - January 2018, co-author

'How the New Federal and Connecticut Estate and Gift Tax Exemption Could Affect Your Estate Plan,' Withers article - January 2018, co-author

'The Rising Tide Carry CLAT,' Trust and Estates, October 2016, co-author

'Uniform Law Update: Uniform Trust Decanting Act,' Probate & Property Magazine, May/June 2016

'Panel focuses on tax planning,' Greenwich Time, May 7, 2016, quoted

'CLAT Planning to Mitigate Income Tax on Bringing Deferred Compensation Onshore in 2017,' Withers Bergman LLP, April, 2016, co-author

'Gain From the Value of a Good Valuation,' Probate & Property Magazine, September/October 2014, co-author

'Young Trusts and Estates Lawyer Lands ABA Fellowship,' CT Law Tribune, August 29, 2014, quoted

'IRS Attacks Common Estate Planning Technique in Estate of Woelbing,' CBA Estates & Probate Section Newsletter, June 2014, co-author

'Trusts Can Materially Participate in Trade or Business: Taxpayer Victory in Frank Aragona Trust v. Commissioner,' Wealthmanagement.com, April 2014, co-author

'IRS Provides Relief for Small Estates to Make a Late Portability Election,', February 3, 2014

'Unwrapping the Net, Net Gift,' Trusts and Estates Magazine, February 19, 2014, co-author

'Intra-Family Loans to Provide Liquidity for Estates 25 Years After Graegin,' Connecticut Bar Association, Estates & Probate Newsletter, January 2014, co-author

'IRS SCINs a Cat: CCA 201330033 Limits Use of Mortality Tables,' Wealthmanagement.com, August 5, 2013, co-author

MEMBERSHIPS

- New York State Bar Association
- Connecticut Bar Association
- Greenwich Bar Association
- American Bar Association

TALKS

'*Checklist 2020: Your estate plan in an election year*,' Withersworldwide webinar - October 7, 2020, presenter

'Tax Planning for Closely-Held Business Interests Before a Liquidity Event,' ABA Section of Taxation Fall Tax Meeting - September 30, 2020, co-presenter

'Estate Planning and Carried Interest: Estate Tax Reduction Strategies for Private Equity and Hedge Fund Founders,' Strafford webinar - September 9, 2020, presenter

'Tax Considerations in Drafting Trust Issues,' ABA RPTE Skills Training Program - August 7,202, co-presenter

'Tax Planning for Closely-Held Business Interests Before a Liquidity Event,' American Bar Association's Real Property Trust & Estate Law 2020 National CLE Conference - May 14, 2020, co-presenter

'Lecture at Columbia Business School,' Columbia Business School Webinar - April 20, 2020, co-presenter

'Recent Federal and Connecticut Tax Developments That Impact Connecticut Estate Planners,' Estate and Probate Section of the Connecticut Bar Association, Orange , CT - March 2020

'Current Developments in Tax Law,' CBA Estates & Probate Section, Greenwich, CT - March 3, 2020, co-presenter

'Connecticut's New 'Uniform' Trust Code,' Fairfield County Bar Association - February 19, 2020, co-presenter

'Planning with Fund Interests' J.P. Morgan Greenwich - February 2020

'CT Trust Law Roundtable Luncheon for in-house wealth advisors,' Withers office event - January 7, 2020, co-presenter

'Roundtable Lunch with NYC based wealth advisors (Brown Brothers Harriman, HSBC, J.P. Morgan, and Bernstein),' Withers office event - January 7, 2020, co-presenter

'Estate Planning and Carried Interest: Estate Tax Reduction Strategies for Private Equity and Hedge Fund Founders,' Strafford Webinar - September 2019

'Planning the Estate Multijurisdictional Estate Planning with a Family Business,' guest lecture at Columbia University Business School - July 2019

'Drafting Considerations for Estate and Trust Planning,' ABA RPTE Skills Training Program, Columbia, South Carolina - July 2019

'Death and Taxes - Estate Tax Return Preparation,' ABA Section of Real Property, Trust & Estate Law eCLE Webinar - April 2019

'Estate Planning for Resident and Non-Resident Aliens - Navigating Estate, Gift and GST Tax Rules; Leveraging Estate and Lifetime Gifting Opportunities' Strafford Publications Webinar - January 2019

'Planning the Estate: Multijurisdictional Estate Planning with a Family Business,' Columbia University Business School Family Business Management - November 2018

'Planning with a Family Business: Beyond the Estate Tax,' ABA RPTE eCLE - October 2018

'Estate Planning and Carried Interest: Estate Tax Reduction Strategies for Private Equity and Hedge Fund Founders,' Strafford - September 2018

'Planning the Estate: Multijurisdictional Estate Planning with a Family Business,' guest lecture at Columbia University Business School - July 2018

'Family Business Planning Including Chapter 14 Implications,' ABA RPTE Skills Training Program (Advanced Topics) New York, New York - July 2018

'Tax reform and the family office,' Withers Greenwich event - June 2018, __ speaker __

'Planning with a Family Business: Beyond the Estate Tax,' ABA RPTE Spring Symposium, Orlando, Florida - May 2018

'Section 199A - Planning to Maximize the Deduction,' ABA RPTE eCLE - April 2018

'Planning the Estate: Multijurisdictional Estate Planning with a Family Business,' Columbia School of Business - November 2017

'Estate Planning and Carried Interest: Estate Tax Reduction Strategies for Private Equity and Hedge Fund Founders,' Strafford - August 2017

'Family Business Planning Including Chapter 14 Implications,' ABA RPTE Skills Training Program (Advanced Topics), New York, NY - July 2017

'Federal Issues in Estate Administration,' for the ABA Section of Real Property, Trust & Estate Law - June 2017

'Planning the Estate: Multijurisdictional Estate Planning including Interplay with Tax Treaties,' Columbia School of Business - June 2017

'Federal Post-Mortem Estate Planning Issues and 2016/2017 Developments,' Estates and Probate Section of the Connecticut Bar Association, New Haven, CT - May 2017

'The Bad and Ugly of Trust Drafting,' Federal Tax Institute of New England, Portland, CT – November 2016

Personal Finance Seminar with Notre Dame Women Connect - October 2016, panelist

‘Planning the Estate: Multijurisdictional Estate Planning including Interplay with Tax Treaties’, Columbia School of Business - August 2016

‘Estate Tax Return (Form 706) Preparation’, ABA Section of Real Property, Trust and Estate Law Paralegal eLearning Program - August 2016

‘Tax Consequences of Trusts,’ National Business Institute (NBI) - July 2016

‘Planning the Estate: Cross Border Income and Transfer Tax for Families and Individuals, Including Wealth Transfer Techniques and Trusts,’ Columbia School of Business - June 2016.

‘It’s Time to Come Ashore: Tax Planning Strategies in the Wake of IRC Section 457A,’ - May 2016

‘Avoiding International Entanglements for the Domestic Estate Planning Attorney,’ ABA/RPTE Spring Symposia, Boston, MA - May 2016

‘Tax Consequences of Trusts,’ National Business Institute (NBI) - April 2016

‘Estate Tax Preparation and Audit Mitigation Strategies,’ ABA Section of Taxation and Section of Real Property, Trust and Estate Law, Trust and Estate Division, 2015 Joint Fall CLE Meeting, Chicago, IL - September 2015

‘Family Business Planning Including Chapter 14 Implications,’ ABA RPTE Skills Training Program (Advanced Topics), New York, NY - July 2015

‘Grantor Trusts,’ National Business Institute (NBI) Seminar titled Trusts 101’ - June 2015

‘Introduction to Estate Tax Returns, Estate Expenses and Deductions,’ ABA Real Property, Trust & Estate Law Section’s 2015 Paralegal eLearning Program: ‘From Undertaker to Litigator and Steps in Between’ - June 2015

‘Wealth Planning for Fund Carried Interests and Related Chapter 14 Implications,’ ABA Real Property, Trust and Estate Law Section’s Business Planning Group - May 2015

‘Tax Consequences of Trusts,’ National Business Institute (NBI) - May 2015

‘Wealth Transfer Planning for Fund Carried Interests and Related Chapter 14 Implications,’ 15th Annual New York State Society of CPAs Westchester Tax, Estate and Financial Planning Conference - May 2015

‘Planning to Avoid Indirect and Other Unanticipated Gifts with Business Entities,’ ABA Section of Real Property, Trust & Estate Law’s Estate Planning and Real Property Spring Symposium - May 2015

‘Wealth Planning, US Transfer Taxes and the Taxation of Trusts,’ Charles F. Dolan School of Business, Fairfield University - April 2015

‘Legal Concerns Relevant to the New Generation,’ Columbia Business School Family Business Club Conference 2015 - February 2015

‘Role of Lawyers as Advisors in Family Businesses,’ Columbia School of Business - February 2015

‘Advanced Estate and Trust Administration,’ National Business Institute (NBI) Seminar - June 2014

‘Wealth Transfer Planning for Fund Carried Interests and Related Chapter 14 Implications,’ sponsored by The Community Foundation for Greater New Haven - June 2014

‘Wealth Planning, US Transfer Taxes and the Taxation of Trusts,’ Charles F. Dolan School of Business, Fairfield University - April 2014

'Chapter 14 in 2014: IRS Continues its Attack under Chapter 14 Valuation Rules', ABA Section of Real Property, Trust and Estate Law - March 2014

EDUCATION

Boston College Law School, magna cum laude, Order of the Coif, J.D.
New York University, cum laude, B.A.

LANGUAGES

ENGLISH

DATES

JOINED: 2009
PARTNER: 2016

RECOGNITION

2018 Super Lawyers US Rising Star Marissa Dungey

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