



Marsha Laine F. Dungog JD, LLM is a Director at Moodys Gartner Tax Law LLP specializing in US tax law. She has over 18 years of experience providing international tax advisory services to clients seeking to infuse tax sensibility in cross-border acquisitions, financing and expansion for multinational businesses, private equity funds, entrepreneurs and high net worth individuals involving real estate investments, manufacturing & distribution deals, film production and licensing, succession planning and philanthropic ventures.

Marsha has always pursued her passion for tax and all of its complexities. Marsha caught the tax bug while working as a judicial intern for U.S Bankruptcy Court Judge Dennis J. Montali in San Francisco which led her to Washington DC where she was attorney-advisor to Senior U.S. Tax Court Judge Lawrence A. Wright. She has held tax positions for Big 4 and Big Law, working at KPMG National Tax, Pillsbury Winthrop LLP in San Francisco, Liner Grode Stein Yankelevitz and her own boutique tax firm in Los Angeles. She was also in-house tax counsel for The Dow Chemical Company.

Marsha is a frequent conference speaker on US cross-border tax matters in the U.S, Canada and Australia. Her technical tax analysis of the U.S. taxation of Australian Superannuation Funds has been presented before the US Department of Treasury (Tax Policy), US House Ways & Means Committee, US Senate Finance Committee, US Joint Committee on Taxation, the IRS Associate Chief Counsel, and the Australian Tax Office. She has addressed tax colleagues at the California State Bar Annual Tax Conference; Australian Tax Institute National Superannuation Conference, the University of San Diego School of Law-Procopio International Tax Institute, the Canadian Tax Foundation, the Canadian Institute, the U.S. Commercial Service and the American Chamber of Commerce. Her work has been featured in Tax Notes International, BNA Bloomberg Compensation Planning Journal, Tax Management International Journal, SMSF Adviser, the California Tax Lawyer and the Los Angeles Lawyer.

Marsha obtained her L.L.M. in Taxation (*with distinction*) from Georgetown University Law Center, her J.D. (*cum laude*) from Golden Gate University School of Law, and B.A. Honors (*cum laude*) in Political Science from the University of the Philippines. She was also a fellow at the Committee on State Taxation (COST). Marsha is admitted to practice in California, Michigan, the Ninth Circuit Court of Appeals, the United States Tax Court and the United States Supreme Court. She is a public arbitrator for the United States Financial Industry Regulatory Authority (FINRA) and international tax instructor for the American Institute of Certified Public Accountants (AICPA).