San Francisco
Estate Planning Council

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Planning for US Persons with Foreign Assets

The presentation will provide a general overview of the various legal and tax considerations that should be addressed when a US person owns foreign assets. The presenters will discuss common holding structures used to hold assets and methods used to transfer assets in civil and common law countries, and also review cross-border income and estate tax issues that arise when US persons hold foreign assets utilizing certain structures common in Canada, Australia and Mexico.

Marsha Laine Dungog is a partner in the private client and tax team at the international law firm, Withers. Based in the firm's San Francisco office, she 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. Marsha also advises trustees, executors and fiduciaries on international tax exposures and reporting obligations for beneficiaries and heirs of trusts and estates with US connections. She is an author and frequent speaker on international tax issues. She holds a BA from University of the Philippines, a JD from Golden Gate University School of Law, with a certificate of specialization in international law, and a LL.M in Taxation from Georgetown University Law Center.

Michelle Graham is a partner in the private client and tax team at the international law firm, Withers. Her practice focuses on estate planning and tax planning strategies for both domestic and international clients. Michelle advises non-US individuals around the world on tax and estate planning considerations when owning assets in the US and advises US individuals residing outside of the country on their US tax filing obligations and global estate planning. Michelle has extensive experience advising migrating clients, including individuals moving from state to state and abroad. Michelle also advises on sophisticated planning issues for family offices and family businesses, including structuring and implementing intra-family sales, buy-sell agreements and family business succession planning. Michelle holds a B.S. from Southern Methodist University, and a J.D. and an LL.M. in Taxation from University of San Diego School of Law.

Join us on Wednesday, September 22, 2021
4:00 PM – 4:30 PM **Virtual Social Networking.**
4:30 PM – 6:00 PM **Zoom Meeting**
FREE for Preregistered Members - $35 for Preregistered Guests
Virtual Meeting – Pre- Registration Required
Reservation needed by September 20, 2021
Pay by credit card – http://www.123signup.com/calendar?org=sfepc

MCLE: This activity is approved for MCLE credit of one hour by the State Bar of California & CFP®.

Excused Absence: Members can request an excused absence by mailing a letter, or sending an email (info@sfepc.org) to the Council Office prior to the meeting. Please address the letter to the Board of Directors.

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