

Dalina Sumner

Counsel, Tax Practice Group

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PRACTICES

Securities Litigation & Arbitration

Tax

Tax Litigation

BAR ADMISSIONS

- Commonwealth of Puerto Rico
- U.S. Court District of Puerto Rico
- U.S. Court of Appeals First Circuit

EDUCATION

Bachelor's Degree, Columbia College, Columbia University, 1996

- Major: Art History

Master's Degree, Graduate School of Arts and Sciences, Columbia University in 2001

- Major: Art History

J.D., University of Puerto Rico Law School, 2009

CERTIFIED LEGAL SPECIALTY

- Civil Law Notary

MEMBERSHIPS

- Puerto Rico Bar Association

Ms. Sumner is primarily a tax litigator representing multi-national corporate clients in complex cases involving tax incentive laws, personal and real property tax, construction excise tax and municipal license tax.

As part of her tax litigation work Ms. Sumner has developed a robust appellate practice before the Puerto Rico Court of Appeals and the Puerto Rico Supreme Court.

Ms. Sumner also represents clients in securities arbitrations, including petitions for expungement, before FINRA. An additional part of her practice includes the evaluation of Domestic Relations Orders issued by local courts to ensure these meet the necessary requirements to be qualified under ERISA.

Before joining the Tax Practice Group, Ms. Sumner's legal practice centered on labor and employment litigation. Prior to joining the firm as an associate in 2009, Ms. Sumner worked at McConnell Valdés as a Summer Associate in 2006 and 2007.

Throughout law school she was an active member of the University of Puerto Rico Law School Review and in her final year served as Managing Editor of its Seventy-Eighth Volume.

Before attending law school she was the Associate Curator of Touring Exhibitions at the Museo de Arte de Puerto Rico. Ms. Sumner has also worked as a Professor of Art History at the University of Puerto Rico, Interamerican University and the School of Visual Arts.

She is a native English speaker who is fluent in Spanish and Italian. She is also proficient in French.

EXPERIENCE

As a member of the McV Tax Litigation team, she has obtained a number of favorable court decisions for her clients including before the Puerto Rico Supreme Court.

Some of these cases are:

- *McNeil Healthcare LLC v. Mun. de Las Piedras, et al.*, 2021 TSPR 24: this published PR Supreme Court opinion is the leading case on CPA-client privilege in Puerto Rico and holds that this privilege applies to inhouse CPA communications.
- *Janssen Ortho LLC, et als. v. Centro de Recaudación de Ingresos Municipales*, KLAN 2018-00144 (Op. May 21, 2018), confirming the trial court's judgment ordering the total cancellation of the alleged deficiencies and outlining adequate notification requirements for jeopardy assessment procedures.
- *CooperVision Caribbean Corp. v. Mun. de Juana Díaz*, KLAN 2015-01471 (Op. December 23, 2015) confirming the trial court's judgment ordering the total cancellation of the alleged construction excise tax deficiencies in light of the total exemption regarding construction excise taxes provided for grantees of tax grants issued under Puerto Rico Act 135-1997.