October 21, 2024

The Long Arc of Attribution

Day Pitney International Tax Partner Carl A. Merino authored the article "The Long Arc of Attribution" for *Trusts and Estates Magazine*. The article discusses how downward attribution and other constructive ownership rules for controlled foreign corporations impact planning and tips for practitioners to limit their reach.

Read the article here.

Authors



Carl A. Merino
Partner

New York, NY | (212) 297-5829

cmerino@daypitney.com