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U.S. Owners of Foreign Corporations Face New Hurdles

Carl Merino authored an international practice feature article, "U.S. Owners of Foreign Corporations Face New Hurdles," published in the April 2019 issue of *Trusts & Estates* magazine. The article discusses the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) on U.S. individuals who own stock in controlled foreign corporations, with a focus on the new tax on global intangible low-taxed income (GILTI) and potential mitigation strategies.

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