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## Tax Planning for Foreign Couples Buying U.S. Homes: Ownership Through Foreign Corporations and Partnerships

Carl Merino co-authored an article, "Tax Planning for Foreign Couples Buying U.S. Homes: Ownership Through Foreign Corporations and Partnerships," for *Bloomberg BNA's Daily Tax Report*. This second article in a three part series examines the use of indirect ownership structures for foreign buyers of U.S. homes, including foreign blocker corporations and foreign partnerships.

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