

November 10, 2016

## Tax Planning for Foreign Couples Buying U.S. Homes: Ownership Through Foreign and Domestic Trusts

Carl Merino co-authored an article, "Tax Planning for Foreign Couples Buying U.S. Homes: Ownership Through Foreign and Domestic Trusts," for *Bloomberg BNA's Daily Tax Report*. This final article in a three part series examines how foreign buyers can manage income and estate tax exposure when buying homes in the U.S. through the use of offshore and domestic trusts.

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