

January 10, 2018

## Tax Reform and International Private Clients

Dina Kapur Sanna and Carl A. Merino co-authored a two-part series, "Tax Reform and International Private Clients," which was recently published in the *Trusts & Estates* eNewsletter, *The Estate Planner*. The articles highlight provisions in the recently enacted Tax Cuts and Jobs Act that could impact international private clients. The [first part](#) discusses how changes in the tax law may inform how non-U.S. individuals structure investments in U.S. property. The [second part](#) explores the impact of the new tax law on U.S. individuals with interests in foreign companies and related planning considerations for nonresidents structuring wealth transfers to U.S. beneficiaries.

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