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Structuring Foreign Investments in U.S. Real Estate After the Tax Cuts and Jobs Act

Carl Merino and Dina Kapur Sanna authored an article, "Structuring Foreign Investments in U.S. Real Estate After the Tax Cuts and Jobs Act," published in the Summer 2018 issue of *PLI Current: The Journal of PLI Press*. The article explains how nonresident alien individuals can structure investments in U.S. real estate to minimize their U.S. income, gift, and estate tax exposure and addresses the impact of the Tax Cuts and Jobs Act on the taxation of inbound investments in U.S. real estate.

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