



# Carl A. Merino

Partner

New York, NY | (212) 297-5829

cmerino@daypitney.com

## Overview

Carl Merino represents multinational families and companies on a wide range of personal and business tax matters, with a focus on cross-border income and estate tax planning.

Carl works extensively in the international tax arena. He advises non-U.S. clients on structuring inbound investments to minimize federal and state income and estate tax exposure. He advises U.S. clients on tax aspects of foreign investments, including application of the passive foreign investment company (“PFIC”) and controlled foreign corporation (“CFC”) rules, utilization of foreign tax credits, entity classification issues and reporting requirements for foreign entities and trusts, tax treaties and other issues. His work in this area also encompasses pre-immigration and expatriation planning, tax issues of foreign trusts with U.S. beneficiaries (including coordination of subchapter J with the CFC and PFIC rules), and corporate structuring for foreign companies setting up U.S. operations.

Carl is recognized as a leading complex international tax planning attorney by *Chambers HNW\** (Chambers & Partners). In the 2024 edition of Chambers HNW, a source stated that “Carl is a technical powerhouse with respect to the U.S. side of cross-border tax matters. His technical ability is second to none”.

Carl is on the International Practice Committee of the Editorial Advisory Board of *Trusts & Estates Magazine*.

Carl is a Fellow of the American College of Trust and Estate Counsel (ACTEC).

\* No aspect of these advertisements has been approved by the highest court of any state. See [Awards Methodology](#).

## Education and Credentials

### Education

New York University School of Law, LL.M. in Taxation

University of California, Berkeley School of Law, J.D.

American Jewish University, B.A., *summa cum laude*

### Admissions



## Practices & Industries

Family Office

International Trust & Estates

LATAM

Private Client

Tax

Trust & Estates

State of New York

## Affiliations

Society of Trust and Estate Practitioners (STEP)

Steering Committee, Cambridge International Wealth Advisors Forum 2.0

New York State Bar Association, International Section, Committee on International Estate and Trust Law

American College of Trust and Estate Counsel (ACTEC)

## Recognition and Community

*No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome. [See Awards Methodology.](#)*

## Recognitions

Chosen for inclusion in [The Best Lawyers in America](#) (Woodward/White, Inc.), Trusts and Estates, 2023-2026

Chosen for inclusion in [Chambers HNW Guide](#) (Chambers & Partners) as a leading lawyer for wealthy individuals and families in New York, 2021-2025

## Insights

Navigating U.S. Tax Planning for Non-U.S. Individuals with Assets and Trusts  
March 17, 2026

Controlled Foreign Corporations And the OBBBA  
WealthManagement.com, October 28, 2025

The Long Arc of Attribution  
October 21, 2024

U.S. Tax Planning for Non-U.S. Persons, Assets and Trusts - An Introductory Outline  
September 18, 2024

Are You Required to Participate in Bureau of Economic Analysis' Benchmark Survey?  
May 1, 2023

Pre-Residency Planning for Your Client's Trust  
October 22, 2021

UPDATE: Increased Telecommuting Raises State Tax Issues  
January 11, 2021

IRS Provides Limited Relief to Cross-Border Taxpayers Stranded by COVID-19  
April 28, 2020

IRS Significantly Extends Filing, Payment and Other Deadlines Due to COVID-19  
April 10, 2020

Increased Telecommuting Raises State Tax

April 2, 2020

COVID-19 Impact on Tax Filings in Florida

April 2, 2020

Summary of Certain Tax Relief Available in COVID-19 CARES Act

March 31, 2020

Traps for the Unwary: COVID-19 Tax Relief Fails to Extend Certain Foreign Information Return Filing Deadlines

March 30, 2020

Attribution After the TCJA: A Downward Spiral of Unintended Consequences

October 24, 2019

IRS Clarifies Foreign Partner Withholding Rules

July 2, 2019

Additional Takeaways From the Latest Qualified Opportunity Fund Regulations

April 30, 2019

IRS Releases Second Set of Proposed Regulations Regarding Qualified Opportunity Funds

April 22, 2019

U.S. Owners of Foreign Corporations Face New Hurdles

April 1, 2019

IRS Revises EIN Application Process, Increasing Burden on Non-U.S. Taxpayers

March 29, 2019

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

summer 2018

Controlled Foreign Corp. Restructuring for US Taxpayers

August 13, 2018

Tax Reform and International Private Clients

January 10, 2018

Connecticut "Fresh Start" Voluntary Tax Compliance Program

December 11, 2017

The New Form 5472 Reporting Requirements: Are your clients ready?

October 18, 2017

Check the Box Elections for Non-U.S. Business Entities

October 10, 2017

Tax Court Declines to Follow IRS Ruling on Foreign Partner's Redemption Gain

July 21, 2017

ACA Tax Relief in Senate Healthcare Bill

June 26, 2017

Long Arm of the Law: The Risk to U.S. Practitioners of Prosecution for Facilitating Foreign Tax Offenses

June 1, 2017

Automatic Extension for FBARs

April 14, 2017

New Filing Requirements for Foreign-Owned Disregarded Entities

January 3, 2017

Tax Planning for Foreign Couples Buying U.S. Homes: Ownership Through Foreign and Domestic Trusts  
November 10, 2016

Tax Planning for Foreign Couples Buying U.S. Homes: Ownership Through Foreign Corporations and Partnerships  
November 8, 2016

Tax Planning for Foreign Couples Buying U.S. Homes: Direct Ownership  
November 7, 2016

Looking Before You Leap  
March 21, 2016

Entering the U.S. Without Entering Its Tax System: Holding Company Structures for U.S. Operations  
October 1, 2015

Scholarships, Grants, and Foreign Students - Tax Compliance Tips for U.S. Institutions  
July/August 2014

Exemption From PFIC Regime for Indirect Ownership Expanded  
August 1, 2014

IRS Approves Charitable Contributions to Disregarded Entities, but Some Questions Remain  
December 1, 2012

## News

Day Pitney New York Partner Carl Merino Elected as an ACTEC Fellow  
Day Pitney Press Release, March 25, 2026

Day Pitney Represents Private Investment Manager in Formation of Bermuda Domiciled Insurance Fund  
February 24, 2026

Day Pitney's Chambers High Net Worth Recognition Climbs to 22 Attorneys in 2025 Edition  
July 24, 2025

Chambers High Net Worth Recognizes 18 Day Pitney Attorneys for Private Wealth Law  
July 18, 2024

Day Pitney Secures Solutions for International Americans Award at the Family Wealth Report Awards 2024  
May 6, 2024

Chambers High Net Worth Recognizes 20 Day Pitney Attorneys for Private Wealth Law  
July 20, 2023

Chambers High Net Worth Recognizes 20 Day Pitney Attorneys for Private Wealth Law  
July 22, 2022

Day Pitney Represents Geneva-Based Crescendo Capital in Forming Cayman Islands Real Estate Co-Investment Fund  
November 29, 2021

Chambers High Net Worth Recognizes 20 Attorneys for Private Wealth Law  
July 26, 2021

Carl A. Merino  
January 24, 2020

2020 Promoted Partners  
January 24, 2020

Day Pitney Promotes Five New Partners

January 2, 2020

## In The Media

International Private Client Department Cochairing and Speaking at 20th Annual International Estate Planning Institute

March 21, 2025

Neither Here Nor There: Foreign Trusts and the Multinational Family

January 10, 2025

"Advising Clients on Incorporating Sustainability, Social Impact and Philanthropic Goals into Family Business and Wealth Succession Structures," Cambridge Forum for International Wealth Advisors

May 16, 2024

Using Foreign Partnerships to Hold U.S. Situs Assets, Interplay with 663(b) and FAI Planning

19th Annual International Estate Planning Institute, March 14, 2024

"Mobility Issues," Forum for International Wealth Advisors – 2nd Generation

May 12, 2023

"17th International Estate Planning Institute," International Section, Trusts & Estates Law Section, New York State Bar Association and STEP-NY

April 1, 2022

"Little-Known Wrinkles in Foreign Trusts – Skills to Avoid Pitfalls in Practice," 16th Annual International Estate Planning Institute: Part 2

March 18, 2021

"Reporting by U.S. Person of Foreign Income, Assets and Transactions," STEP Colorado Formation and STEP Chicago

February 24, 2021

Planning Tips and Pitfalls for International Estate Planners

December 8, 2020

U.S. Federal Estate, Gifts and GST Taxation of Nonresident Aliens

The Chamber's International Tax Journal, December 3, 2020

Cambridge International Wealth Advisors Forum 2.0

May 17, 2019

Non-Residents Acquiring Real Estate: Compare & Contrast Between the U.S. & UK

May 2, 2019

15th Annual International Estate Planning Institute

March 14-15, 2019

Estate Planning Across Borders: A Guide for the Perplexed

January 16, 2019

Acquiring U.S. or UK Real Estate

November 13, 2018

The Life Cycle of a Foreign Trust - Tax Planning for Foreign Trusts with US Beneficiaries

September 21, 2018

U.S. Tax Reform Discussion II: Inbound Real Estate Investing

August 22, 2018

Investment in U.S. Real Estate by Nonresident Aliens (NRAs)

May 21, 2018

14th Annual International Estate Planning Institute

March 22-23, 2018

Purchase of U.S. Real Estate by Foreign Nationals

November 7, 2017

Recent Developments in International Estate Planning: The U.S. Begins to Embrace Transparency

October 18, 2017

Dina Kapur Sanna and Carl A. Merino Speak at International Wealth Advisors Forum

June 15, 2017

Living in a Glass World: A Global Transparency Outline for Wealth Advisors

May 25, 2017

Beware the Life Insurance Tax Trap

Private Asset Management, May 1, 2016

Charitable Constraints

Private Funds Management, August 13, 2015

What Donors Need to Know About Appreciated Property

Private Asset Management, June 1, 2014