



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.

Authors



Carl A. Merino

Partner

New York, NY | (212) 297-5829

cmerino@daypitney.com



Dina Kapur Sanna

Partner

New York, NY | (212) 297-2455

dksanna@daypitney.com