

Webinar on

FIRPTA Tax Planning and Compliance After Tax Reform

Date : 20 March 2019

Learning Objectives

Overview of tax rules that apply to foreign investors in U.S. real estate


U.S. income, estate, and gift tax

Income tax residency and estate and gift tax residency rules

FIRPTA and withholding requirements

Treaty application

A typical structure of blocker corporation for foreign persons or corporations to hold U.S. real property assets



Changes in TCJA tax reform that will specifically impact income from owning or disposing of U.S. real property

Corporate rate reduction and FIRPTA withholding rates

Treatment of REITs

Base Erosion and Anti-Abuse Tax (BEAT)

Depreciation changes

New NOL carryforward rules

Planning opportunities through entity selection or change

This webinar will provide the participant with the U.S. federal income, estate, and gift tax implications and planning techniques to properly advise their foreign investor clients on how to best structure their U.S. real property investments under the new tax rules of the Tax Cuts and Jobs Act.

PRESENTED BY:

For over 25 years Jack Brister has specialized in wealth tax matters for international private clients. He is widely published on these matters in the U.S. and abroad, presents at international and domestic conferences on various international private client matters, investment in U.S. real property, and acts as outside counsel and consultant for a number of U.S. and foreign trust companies on highly complex foreign trust matters.

Date : 20 March 2019

Time : 01 : 00 PM EST

Duration : 60 Minutes

Price: \$149

Webinar Description

This program will provide the participant with the U.S. federal income, estate, and gift tax implications and planning techniques to properly advise their foreign investor clients on how to best structure their U.S. real property investments under the new tax rules of the Tax Cuts and Jobs Act.

Advising foreign real property investors requires tax and other professionals involved with foreign real property investors to understand the U.S. tax reporting and withholding requirements to best advise their clients and provide investment structuring options.

The new tax law did not change the existing liability and withholding requirements on the disposition of U.S. real property interests but did affect change in possible FIRPTA investment structures as a result of the lowered withholding tax rate on capital gains and liquidating distributions paid by REITs. There are additional Net Operating Loss and interest expense limitation rules as well as depreciation rule changes under the new tax law. Also, the use of a blocker corporation may likely be subject to Base Erosion Tax (BEAT) on interest payments made to or accrued by blocker corporations to its related foreign lender.

Additionally, participants will be exposed to the use of offshore common law and civil law wealth transfer structures to invest in U.S. real property and the U.S. tax implications and reporting requirements of said structures investing in U.S. real property.



Who Should Attend ?

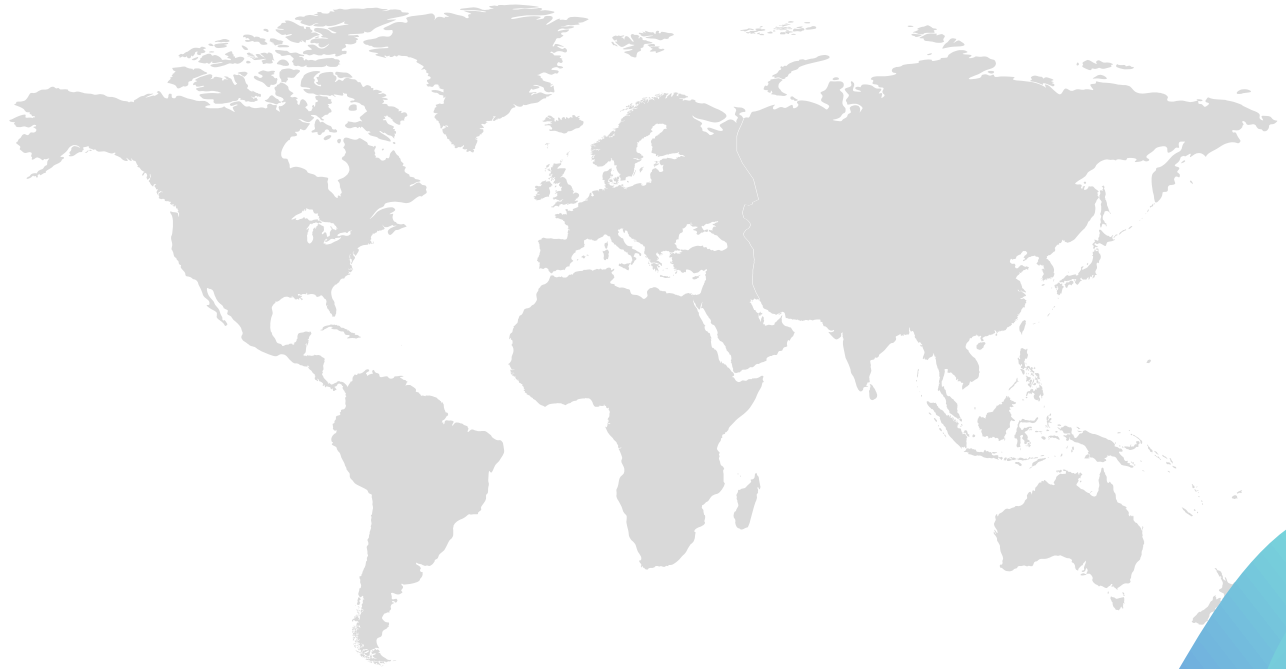
CPAs, Attorneys (real estate, private client, tax and immigration)

Trust Officers, Real Estate Professionals

Real State Investment Advisors

Real estate Fund Professionals

Other Real Property Advisors



Why Should Attend ?

The U.S. tax rules governing investment in U.S. real property by foreign investors are complex and the significant changes under the new tax law (Tax Cuts and Jobs Act) require advisors and others involved with foreign real property investors to understand the impact of the new tax law on the buying, holding and disposition of U.S. real property by foreign investors.)

The participant will be able to with the tax implications of purchasing U.S. real estate individually or through a structure (U.S. LLC, foreign corporation, U.S. corporation or a trust), tax reporting obligations for the foreign investors, how the new tax reform changes may provide opportunities for structuring real property investments by foreign investors, Base Erosion Tax (BEAT) may impact corporate blockers, new FIRPTA rules that apply to REITs, and the tax implications of civil law structures investing in U.S. real property.



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