

A Primer for the Professional When
Advising the Foreign Investor

NOTE: The objective of this presentation is to introduce the attendee to many of the relevant U.S. tax considerations associated with foreigners investing in U.S. real estate. This handout will be supplemented with numerous illustrations during the presentation, which illustrations should prove useful; however, the subject matter is extremely complex and no specific recommendations should be made based on this Primer without the advice of appropriate tax counsel.

