

# U.S. INCOME AND ESTATE TAX PLANNING ADVICE TO CANADIAN CLIENTS WITH RESPECT TO U.S. REAL ESTATE INVESTMENTS

Hodgson Russ provides U.S. income tax and estate tax planning advice and documentation to more than 100 Canadian clients with respect to structuring for the ownership, operation and disposition of U.S. real estate investments by Canadian residents, including both commercial and personal use real estate. Our services to these clients include structuring involving family trusts, structuring involving tiered (U.S. and Canadian) limited partnership structures, special limited partnership structuring involving Canadian limited partnerships utilizing “check-the-box” elections for U.S. tax purposes, double-blocker corporate structures, offshore structures, use of non-recourse debt, optimization of special exemptions and benefits available under the U.S.-Canada Tax Treaty, and coordination and integration of U.S. and Canadian tax objectives.

## **Attorneys**

Thomas Nelson

## **Practices & Industries**

Canada-U.S. Cross-Border

International Tax

International Trusts & Estates