

Attorney Robert J. Misey Jr. Weighs in on Code Sec. 962 Election

Attorney Robert J. Misey, Jr. offers advice published in the December/January (2018) *Journal of Tax Practice & Procedure, "How to Elect Code Sec. 962 Treatment New Uses for an Old Tool"*

Since the 2017 Tax Reform Act passage, international tax professionals have advised U.S. individuals to consider making a Code Sec. 962 election. Now, international tax professionals are considering use of the Code Sec. 962 election to reduce the U.S. taxation of Global Intangible Low-Taxed Income.

Misey is a shareholder in Reinhart's Tax and Corporate Law Practices and chair of the firm's International Practice.

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