



# Planning to Maintain the Transition Tax Deferral While Reducing GILTI

<https://www.youtube.com/watch?v=9A1-pPdz8s0>

Many are reducing their tax on GILTI inclusions by contributing their foreign corporations to C corporations. Doesn't this lose the exclusion for previously taxed income from the transition tax? The attached video discusses the issue and offers a planning technique to avoid this conundrum.

## **POSTED:**

Jan 23, 2019

## **RELATED PRACTICES:**

[Tax](#)

<https://www.reinhartlaw.com/practices/tax>

## **RELATED PEOPLE:**

[Robert J. Misesy, Jr.](#)

<https://www.reinhartlaw.com/people/robert-misesy-jr>

*These materials provide general information which does not constitute legal or tax advice and should not be relied upon as such. Particular facts or future developments in the law may affect the topic(s) addressed within these materials. Always consult with a lawyer about your particular circumstances before acting on any information presented in these materials because it may not be applicable to you or your situation. Providing these materials to you does not create an attorney/client relationship. You should not provide confidential information to us until Reinhart agrees to represent you.*