

Speaking Engagements | May 5, 2023

ABA May 2023 Tax Meeting

Marriott Marquis Washington DC
901 Massachusetts Ave., N.W.
Washington, DC 20001

SPEAKERS

[Morgan Klinzing](#)

Friday, May 5 • 12:45 – 1:45 p.m. ET

Morgan Klinzing, a partner in Troutman Pepper's Tax Practice Group, will be speaking at the American Bar Association (ABA) May 2023 Tax Meeting on May 4 – 6, 2023.

Investment Funds Formation, ETB and Other Inbound Tax Implications

There is continued interest on the part of U.S. and foreign investors to invest capital in U.S. investments, including U.S. real estate. Fund sponsors and managers are keen to pool capital of various investor classes to make profitable investments. This panel will discuss the practical U.S. federal income tax aspects to foreign investors and fund sponsors when forming a fund, including considerations for various investor classes, with insights into certain fund structures and the competing tax objectives of investors. The panel will also discuss effectively connected trade or business income (ETB) and its tax implications to foreign investors, FIRPTA, tax withholding considerations and partnership audit rules for inbound investment funds structured as partnerships.

Learning Objectives:

- Understand the complexities of inbound investment fund formation and its tax implications.
- Gain better understanding of cross-border tax issues related to inbound investment funds.
- Describe the concept of effectively connected trade or business income and its application to foreign investors.

RELATED INDUSTRIES + PRACTICES

- [Tax](#)