

Real Estate Investment Trusts Handbook

**A Special Entity to Own
and Operate Real Estate and
Make and Hold Mortgages**

2022-2023 Edition

by Peter M. Fass

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with contributions

from Ernst & Young LLP

CONTAINS THE LATEST AUTHORITATIVE COVERAGE:

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- Tax provisions of the proposed American Families Plan. § 1:11.
- REIT outlook for 2022. §§ 1:51-52.
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