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KPMG report: Healthcare REITs and whether to amend taxable REIT subsidiary leases (COVID-19)

The effects of the coronavirus (COVID-19) pandemic on the U.S. economy and different businesses have resulted in certain rent concession requests from tenants.

In turn, this raises a common question when the landlord is a real estate investment trust (REIT) that leases property to a related tenant: Should a lease between the healthcare REIT and its taxable REIT subsidiary (TRS) be modified? The answer includes a "dose of caution."

Read a **May 2020 report** [PDF 74 KB] prepared by KPMG LLP: *What's News in Tax: A Common Question from Healthcare REITs: Should the TRS Lease Be Amended during Tough Times?*

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