

In The News

Jonathan Gopman, Sanford Davis Co-Author *Law360* Article on US Treasury Rules for Disregarded Entities

January 26, 2017

Trusts & Estates Practice Chair Jonathan Gopman and Sanford Davis co-authored a *Law360* article titled, “Disregarded Entity Regs Confirm Global Transparency Push,” discussing new federal reporting requirements for domestic disregarded entities with one foreign owner. Assisted by Alexandre Denault, the authors delved into how the new U.S. Treasury regulations would affect individuals leading those entities. Often defined as companies with a single owner, such as single-member limited liability companies, the authors explained the federal tax treatment of those entities does not differentiate between who owns such companies and the institutions themselves. The authors noted the very ambiguity arising from this issue was one of the main factors that prompted U.S. regulators to adopt measures conducive to further transparency across global tax jurisdictions.

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