

In The News

Erin Hines Analyzes *Soroban* Ruling in *Law360*

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Akerman Tax Partner Erin Hines dives into the evolving landscape of limited partner taxation in her new *Law360* article, spotlighting the recent U.S. Tax Court decision in *Soroban Capital Partners LP v. Commissioner of Internal Revenue*. Erin unpacks how the court's ruling raises the bar for claiming the limited partner exception under the Self-Employment Contributions Act (SECA), emphasizing a rigorous "functional analysis" over state law labels. The article breaks down the IRS's ongoing campaign, key court cases, and the five critical factors courts now use to determine if a partner is truly "limited". If you're a tax professional, investor, or partnership member, this must-read piece offers practical tips and essential updates to help you navigate the shifting rules and protect your interests.

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