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## Tax Planning Opportunities for Single Family Offices

R. Scott Beach, Von E. Sanborn and Aaron T. Kriss authored an article, "[Tax Planning Opportunities for Single Family Offices](#)," which was published in the March 2018 issue of *Private Asset Management*. The article discusses a recent U.S. Tax Court decision in *Lender Management, LLC v. Commissioner*, which ruled in favor of a single family office that deducted its operating expenses as trade or business expenses under Internal Revenue Code Section 162. The ruling could help pave the way for certain family offices seeking to deduct such expenses.

The article was first issued as a Day Pitney Advisory and can also be viewed [here](#).

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